

# RECOMMENDED BUDGET

FISCAL YEAR 2019



# Table of Contents

Overview .....Section 1

## **Fund Detail**

General Fund .....Section 2

Special Revenue Funds .....Section 3

Debt Service Funds.....Section 4

Capital Projects Funds .....Section 5

Enterprise Funds .....Section 6

Internal Service Funds .....Section 7

**TO:** Honorable Chair and County Commissioners  
**FROM:** Donald S. Fisher, County Manager  
**DATE:** July 9, 2018  
**RE:** Fiscal Year 2019 (FY19) Recommended Budget

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**Overview:**

Please find attached the Recommended FY19 Budget for Osceola County. The County is experiencing many positive signs that the economy is in an upward path as property valuations increased by 10.65% over FY18 valuations. Even with this increase, property valuations are still not at the pre-recession FY08 valuation (\$26,367,037,861). Also, as the economy experiences positive trends/increases in revenue, it results in increased demand for the additional resources, as well as increases in costs for goods, services and payroll in order to stay competitive.

In addition, the impact of the tragic shooting at Marjory Stoneman Douglas High School led to changes in State Legislation as it relates to school safety. While keeping our children safe is an obvious priority, it has mandated a major change in the staffing of School Resource Officers leading to a significant increase in the Sheriff's Office Budget request for FY19. As a result, the compilation of a new Recommended Budget is a balancing act between available resources and the demand of mandated and core responsibilities alongside concentrated efforts to grow and strengthen the County with desired quality of life amenities.

The process 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>. All Departmental budget requests are reviewed by County Administration prior to inclusion in the FY19 Recommended Budget. Additionally, County Administration is having ongoing conversations with the Sheriff's Office, School District and Charter schools in an effort to comply with the new legislation in a financially feasible manner so that the County can continue to support this very important initiative. Administration will also continue to review all County program costs and will recommend adjustments, if needed, as the budget process progresses. Other proposed additions and reductions will be discussed throughout this memorandum and Budget Book.

Overall, the proposed Recommended FY19 budget decreased from the Adopted FY18 Budget by \$152,785,001 (13.5%), to a Recommended FY19 Budget of **\$978,151,482**. It should be noted that this does not include estimates for continuing capital and grant projects which will be included later on in the budget process.

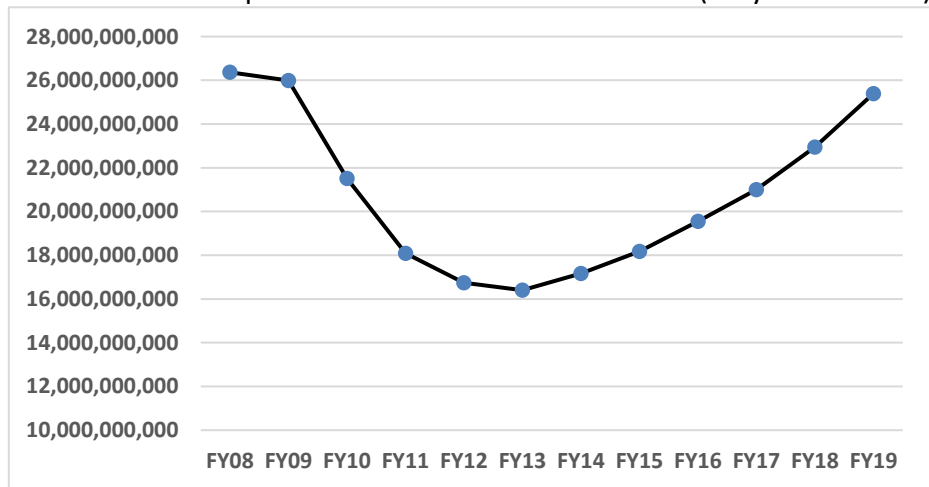
**Successes:**

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

- Animal Services secured a Best Friends grant for a 3 year program to address the community cat population; total investment will range from \$350,000 to \$500,000
- Groundbreaking on the new Fire/Rescue Training Center
- Ribbon Cutting Ceremony and official opening of the new fire station in Buenaventura Lakes
- Groundbreaking ceremony for Reunion Fire Station to replace the “temporary” station
- Fire Rescue purchased a replacement tower ladder truck for the Celebration fire station for delivery in the Spring of 2019
- Partnership with Central Florida Expressway Authority (CFX) to assist Osceola County and private entities in constructing Osceola Parkway Extension
- Groundbreaking ceremony for a \$10.7 million dollars expansion project at Austin-Tindall
- Support and success of the County’s Affordable Housing Initiatives (Cameron Preserve Groundbreaking, rapid re-housing, etc.)
- Grand opening of Vance Harmon Park Phase II providing a wide-range of amenities for the residents of Poinciana
- Support of Health and Education of our citizens (Career Pipeline, Project OPEN, support for STEM, Footsteps to Brilliance, Central Receiving Center, Health Department, etc.)
- Osceola County Jail Passes 5<sup>th</sup> Straight FCAC Inspection reaching “excelsior” status
- Florida Association of Public Procurement Officials (FAPPO) Awarded Osceola County for Excellence in Public Procurement
- Nationally recognized Award of Excellence for Best Practices from The County Planning Division (CPD) and the National Association of County Planners (NACP) 2018 Project Awards - Best Practices Award for our Strategy for a Sustainable Future
- Green Local Government Recertification - Renewed Osceola County’s Green Local Government certification at a Silver Certification level

**Impacts to Revenues:**

Although the County experienced another positive increase in the valuations (6<sup>th</sup> year in a row) for FY19, property values have yet to reach pre-recession levels. 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 FY19 are not being recommended to change from the FY18 Adopted Budget.



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

TAXING ENTITY:	FY18	FY18	FY19	FY19	FY19 – FY18:
	MILLAGE:	ADOPTED:	PROPOSED	RECOMMENDED:	
General Fund	6.7000	\$ 151,771,217	6.7000	\$ 170,151,453	\$ 16,380,236
EMS	1.0682	\$ 18,819,142	1.0682	\$ 20,781,922	\$ 1,962,780
Library	0.3000	\$ 6,914,756	0.3000	\$ 7,653,633	\$ 738,878
Environ. Land	0.0500	\$ 1,152,459	0.0500	\$ 1,275,606	\$ 123,146
				<b>TOTALS:</b>	<b>\$ 19,205,039</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 addition, staff has been evaluating the SAVE program for long-term sustainability. As the program has purchased all of the allowable environmentally sensitive land, the program has shifted focus to payment of the debt service and ongoing maintenance. The above millage rate of 0.0500 would maintain the program at its current level, but not provide for perpetual maintenance. As a result during consideration of the above millage rates, the Board may want to consider approving an increase to fund longer term maintenance needs in compliance with the Ordinance.

In general, however, the County’s economy has continued to stabilize and other major revenue sources have also increased, with the exception of the Communication Service Tax. Some specific areas reflecting increases include the Tourist Development Taxes, Utility Taxes, and Sales Taxes.

Over the next month, these revenue sources will continue to be reviewed and adjusted in accordance with the State’s projections and as additional receipts in the current year allow us to further refine our

REVENUE SOURCE:	FY18	FY19	VARIANCE:
	ADOPTED:	RECOMMENDED:	
Tourist Development Taxes	\$ 48,889,273	\$ 52,223,765	\$ 3,334,492
Infrastructure Sales Surtax	\$ 30,118,426	\$ 34,207,266	\$ 4,088,840
Local Gov’t Half Cent Sales Tax	\$ 21,372,071	\$ 22,978,985	\$ 1,606,914
Utility Service Taxes-Electric	\$ 15,950,577	\$ 17,858,838	\$ 1,908,261
Local Option Gas Taxes	\$ 15,568,859	\$ 16,280,885	\$ 712,026
State Shared Revenues	\$ 7,734,320	\$ 8,478,845	\$ 744,525
Communication Service Tax	\$ 6,113,850	\$ 5,308,087	\$ (805,763)

estimates. The County projects revenues appropriately, but conservatively, and this practice has been a factor in maintaining the County’s credit rating. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board.

**Impacts to Expenditures:**

There is an overall decrease largely a result of the expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$161,332,900). As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not

be incorporated until the final public hearing. This allows staff to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personal Services increased slightly due to a number of factors. Although there are no Countywide raises included, the increase for the IAFF Union is reflected in accordance with the approved Collective Bargaining Agreement which is the primary reason for the overall increase. In addition, there was a relatively modest increase in Health Insurance (rates increased by 4% for the new FY) expenses for both the County and its employees. While Health, Dental and ancillary Insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed. The budget will be updated after selections are processed.

At this point in the budget process, no new position requests have been approved. A few requests in Funds with specific revenue to support the request are still being evaluated. If recommended by the County Manager they will be included later in the budget process for consideration if they adhere to the Budget Growth Policy and are determined to meet all of the requirements. In addition, as noted above, the Recommended Budget does not include any raises for non-IAFF BOCC employees. The Constitutional Officers' budget requests include raises, however.

The most significant adjustments in Operating are in the Special Revenue Funds and Enterprise Funds. Increases are reflected in professional and contracted services in Transportation Trust Fund, the Tourist Development Tax Funds (SMG agreement and Osceola CVB's allocation), Building Fund, and Solid Waste Fund for the hauler's contract. In addition, a number of the grant funds within Special Revenue Funds are anticipating higher expenditures in Operating for FY19.

Not included in the budget at this time are funds to support the analysis and monitoring of the County's Stormwater needs in preparation for establishing a Stormwater fee. Although this has been discussed with the Board, the estimated cost is around a million dollars and thus is not included at this point. Nor are there any funds appropriated for Economic Development / Technology Development Incentives. While this will need to be discussed with the Board, the Recommended Budget does continue to support Road Resurfacing at the Board approved level of \$9 million.

**Capital Improvement Program:**

The Recommended Budget includes minimal capital requests for projects such as improvements in accordance with the Valencia Village agreement, funding to match grants for drainage improvements, the potential purchase of a location on the West end of the County for Office Space / Sheriff's Office, large equipment replacements, etc. As mentioned previously, the Final Budget for FY19 will also include those Capital Projects that will be carried over to the new Fiscal Year. This budget also includes some funding for identified capital outlay such as replacement of vehicles and computers that have met the required threshold for replacement, along with much needed security and network upgrades.

### **Recommended Budget Book:**

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

#### **GENERAL FUND GROUP:**

The General Fund's Adopted Budget for FY18 was \$288,030,530 while the Recommended FY19 Budget is **\$303,793,082** which is an increase of \$15,762,552. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY19, this is projected to be \$9,815,661, and will be transferred to the Transportation Trust Fund. Revenues are increasing for FY19. The overall increase in Ad Valorem (more than \$16 million) revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East and West 192 Tax Increment Funds (TIFs), and the Cities' CRA's. Those commitments along with increases for the Constitutionals, Medicaid and support of transportation needs has absorbed the General Fund's proposed additional Ad Valorem revenue.

There are increases shown in the Utility Services Tax, as mentioned above, which is in the Other Taxes category and Local Government Half-Cent Sales Tax in the Intergovernmental Revenue Category. These increases are offset by reductions in Charges for Services and Judgment, Fines & Forfeits related to revenue for the Court and Corrections Department which have been projected lower than last year. In addition, the Communication Service Tax is projecting a decline. Fund Balance will be adjusted as estimates of remaining dollars for ongoing projects and grants will be included later in the budget process.

On the expense side, Personal Services was updated with new rates for Health, Dental, Retirement, Workers Compensation and other ancillary product rates although Open Enrollment impacts will be incorporated once the process is finalized. It should be noted, however, that the net impact of the Personal Services is a decrease (-1.39%) due to positions being reallocated in other Funds and freezing of some positions. There are also no new positions or raises incorporated in the budget at this point.

Operating Expenses decreased primarily due to reductions in the HRCA obligation as this was reduced to be in line with trends and the remaining requirement accounted for in Reserves. There are also no incentive dollars as noted earlier. Repair & Maintenance projects needed for County maintained facilities were delayed and Departments budgeted as conservatively as possible. In addition, while Capital Outlay will be adjusted later on in the budgeting process, it should be noted that the Recommended Budget has delayed a water/piping/HVAC improvement project at the Jail. Phase 1 was to commence in FY18, but has been put on hold pending the discussions with the Sheriff and Board noted earlier in this memorandum.

As previously noted, Transfers Out is increasing due to funding obligations for the Constitutionals, the Transportation Trust Fund as well as the West 192 Development Authority. Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy (2 months

Personal Services, Operating and Transfers). Reserves for Contingency has been established at the same level as the FY18 Adopted Budget, but does include two targeted items, 1) the County's potential obligation for HCRA and 2) potential support of affordable housing through funding mobility fee credits. Reserves for Capital are specific to the Roadway Bank. Reserves Assigned sets funds aside for disaster recovery due to Hurricane Irma pending FEMA reimbursement as well as funds for the Supervisor of Elections for future voting equipment and the estimated excess fees for the Sheriff to offset funding for their Training Facility. Reserves Restricted are specific to those MSTUs/MSBUs that have been abolished and are in accordance with the Ordinance's disposition of funds.

#### 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 FY18 was \$443,385,677 while the Recommended FY19 Budget is **\$380,230,217** which represents a decrease (-\$63,155,460). The overall decrease is primarily due to Intergovernmental Revenue and Fund Balance. One of the main reasons is due to the process to close Fund 123 TDT Ref & Imp 2012 Project Fund. This fund is in the process of being closed in FY18 as funds have been expended. The impact is a reduction of more than -\$9.4 million. In addition, ongoing grant and capital projects in the grant fund are not included in Intergovernmental Revenue; they will be 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 noted above. Other Taxes include increases in Tourist Development Taxes.

Personal Services increased by \$2.2 million due to the IAFF approved raises, Health Insurance, Retirement, and Worker's Compensation rates and reallocation of positions. Operating Expenses have increased \$10,103,326 largely due to the increase in the contractual services noted above, an increase in the LYNX agreement, and additional grant funds. Capital Outlay decreased \$54,551,152 as the capital projects have not yet been included to ensure the estimates are as accurate as possible. It is also impacted by the close out of Fund 123 as just noted since those funds were utilized for capital projects.

Transfers Out decreased primarily due to fewer funds being needed to support the capital projects as lease-purchase proceeds will be accounted for directly in Fund 331- Fire Capital Fund to support the Fire Training Facility and Fire/EMS Equipment. Reserves were established per Budget Policy and in accordance with the individual Funds' specific requirements.

#### DEBT SERVICE FUNDS:

The overall Adopted Budget for FY18 was \$85,227,383 while the Recommended FY19 Budget for the Debt Service Funds total **\$86,441,531**. 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. As



such, Reserves are established in accordance with these payments and any Bond Covenant requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds are being proposed to decrease by \$103,325,600 million dollars with a total of **\$66,372,734** for FY19. This decrease is reflected in Fund Balance and corresponds to the decrease to Capital Outlay expenditures and the close out process of a number of Funds. However, as was noted earlier, this does not represent an impact to currently budgeted projects that will be ongoing into the new fiscal year. Those projects will be carried forward but as a part of the final public hearing to ensure accurate estimates. In Fund 306 – Local Option Sales Tax Fund, Reserves Assigned sets funds aside for disaster recovery due to Hurricane Irma pending FEMA reimbursement.

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. Poinciana Parkway will be closed for FY19, but is included in the budget book for historical purposes / document differences in trends from FY18. These Funds operate similar to a business and operate off of the fees they generate. The Enterprise Funds are proposed to decrease by \$6,337,977 (-7.75%) for a total budget of **\$75,441,806**. Both Solid Waste and Osceola Parkway reflect increases, but these increases were offset by the close out process of the Poinciana Parkway Fund. Any remaining funds for ongoing projects will be included later on in the budget process, but the Enterprise Fund Group should still have an overall decrease. Reserves were established in accordance with Policy and specific requirements of the Funds, but in Fund 401 – Solid Waste, Reserves Assigned sets funds aside for the landfill closure requirements and disaster recovery due to Hurricane Irma pending FEMA reimbursement.

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 FY18. 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. Through the leadership of the Board and efforts of our partners, I believe we were able to submit a budget for Fiscal Year 2019 that still provide services to the citizens with minimal impact to taxes.

## GENERAL FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	135,792,878	153,771,217	153,771,217	143,804,611	170,151,453	16,380,236
PY Delinquent Ad Valorem Tax	58,604	52,000	52,000	65,394	63,533	11,533
Other Taxes	20,411,799	21,245,041	21,245,041	12,255,434	22,153,971	908,930
Permits, Fees & Special Assessments	6,028,564	5,775,452	5,775,452	3,456,352	5,713,423	-62,029
Intergovernmental Revenue	32,116,083	32,162,902	32,531,216	21,960,215	35,006,178	2,843,276
Charges For Services	2,423,906	2,323,203	2,323,203	1,590,720	2,209,242	-113,961
Judgment, Fines & Forfeits	1,183,806	1,160,643	1,160,643	694,574	1,085,779	-74,864
Miscellaneous Revenues	2,297,891	2,077,096	6,264,035	7,246,557	2,557,203	480,107
Less 5% Statutory Reduction	0	-10,891,215	-10,891,215	0	-11,924,221	-1,033,006
Transfers In	17,623,760	19,059,282	19,060,485	10,801,597	22,905,677	3,846,395
Other Sources	4,957,065	2,306,000	2,320,091	25,000	2,252,000	-54,000
Fund Balance	0	66,089,363	79,226,297	0	61,434,505	-4,654,858
<b>Total</b>	<b><u>222,894,355</u></b>	<b><u>295,130,984</u></b>	<b><u>312,838,465</u></b>	<b><u>201,900,454</u></b>	<b><u>313,608,743</u></b>	<b><u>18,477,759</u></b>
<b>Expenditures</b>						
Personal Services	58,242,743	60,515,056	60,622,298	43,949,276	59,672,474	-842,582
Operating Expenses	51,614,073	62,094,793	66,418,130	47,033,671	61,284,224	-810,569
Capital Outlay	2,433,391	5,342,889	6,422,657	1,480,381	2,350,847	-2,992,042
Grants and Aids	6,755,160	8,886,087	9,056,875	2,246,342	5,761,433	-3,124,654
Transfers Out	109,952,853	110,520,258	118,604,652	88,522,872	126,292,012	15,771,754
Reserves - Operating	0	43,724,244	41,304,676	0	45,631,679	1,907,435
Reserves - Capital	0	117,788	117,788	0	846,495	728,707
Reserves - Assigned	0	1,524,886	10,221,879	0	10,230,039	8,705,153
Reserves - Restricted	0	69,510	69,510	0	69,510	0
Reserves - Stability	0	2,335,473	0	0	1,470,030	-865,443
<b>Total</b>	<b><u>228,998,220</u></b>	<b><u>295,130,984</u></b>	<b><u>312,838,465</u></b>	<b><u>183,232,542</u></b>	<b><u>313,608,743</u></b>	<b><u>18,477,759</u></b>

## SPECIAL REVENUE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	24,665,688	28,050,445	28,050,445	26,133,488	30,868,926	2,818,481
PY Delinquent Ad Valorem Tax	7,881	11,000	11,000	4,928	11,329	329
Other Taxes	68,294,957	66,463,479	66,463,479	45,874,685	70,686,272	4,222,793
Permits, Fees & Special Assessments	57,829,533	59,439,801	59,439,801	51,570,371	58,222,021	-1,217,780
Intergovernmental Revenue	41,855,360	69,329,868	68,916,587	17,918,531	46,628,800	-22,701,068
Charges For Services	13,705,715	13,853,422	13,853,422	10,278,925	13,850,933	-2,489
Judgment, Fines & Forfeits	1,142,787	1,084,649	1,084,649	991,580	1,193,667	109,018
Miscellaneous Revenues	4,397,199	3,490,579	6,986,579	6,156,444	2,909,184	-581,395
Less 5% Statutory Reduction	0	-9,036,521	-9,036,521	0	-9,299,359	-262,838
Transfers In	29,037,980	20,035,494	23,474,893	13,996,990	23,728,199	3,692,705
Other Sources	1,112,855	167,667	169,667	2,000	2,503,009	2,335,342
Fund Balance	0	190,495,794	228,469,868	0	138,927,236	-51,568,558
<b>Total</b>	<b><u>242,049,955</u></b>	<b><u>443,385,677</u></b>	<b><u>487,883,869</u></b>	<b><u>172,927,941</u></b>	<b><u>380,230,217</u></b>	<b><u>-63,155,460</u></b>
<b>Expenditures</b>						
Personal Services	55,621,190	61,113,923	61,134,271	43,086,860	63,314,031	2,200,108
Operating Expenses	95,328,975	111,232,141	124,351,149	76,560,004	121,335,467	10,103,326
Capital Outlay	53,721,661	88,460,735	119,414,560	23,932,825	33,909,583	-54,551,152
Debt Service	1,673,019	3,896,705	3,896,705	3,744,570	4,461,973	565,268
Grants and Aids	279,572	1,277,125	1,514,178	565,803	1,039,709	-237,416
Transfers Out	29,716,391	28,416,247	30,590,057	15,887,123	26,241,912	-2,174,335
Reserves - Operating	0	37,489,361	40,799,720	0	40,201,369	2,712,008
Reserves - Debt	0	1,750,650	1,750,650	0	1,762,747	12,097
Reserves - Capital	0	78,304,003	54,885,445	0	36,344,084	-41,959,919
Reserves - Assigned	0	50,000	20,050,000	0	20,050,000	20,000,000
Reserves - Restricted	0	7,734,361	8,165,818	0	8,471,262	736,901
Reserves - Stability	0	23,660,426	21,331,316	0	23,098,080	-562,346
<b>Total</b>	<b><u>236,340,809</u></b>	<b><u>443,385,677</u></b>	<b><u>487,883,869</u></b>	<b><u>163,777,185</u></b>	<b><u>380,230,217</u></b>	<b><u>-63,155,460</u></b>

## DEBT SERVICE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	2,997,522	3,450,463	3,450,463	3,330,810	3,462,494	12,031
PY Delinquent Ad Valorem Tax	0	0	0	1,637	0	0
Permits, Fees & Special Assessments	684,839	649,165	649,165	618,555	680,856	31,691
Intergovernmental Revenue	2,055,116	2,029,744	2,029,744	2,057,322	2,054,013	24,269
Miscellaneous Revenues	135,822	71,221	71,221	50,400	103,397	32,176
Less 5% Statutory Reduction	0	-310,029	-310,029	0	-212,338	97,691
Transfers In	35,604,168	35,740,002	35,704,529	17,870,001	37,011,892	1,271,890
Other Sources	45,141,000	0	315,000	315,000	0	0
Fund Balance	0	43,596,817	43,633,380	0	43,341,217	-255,600
<b>Total</b>	<b>86,618,467</b>	<b>85,227,383</b>	<b>85,543,473</b>	<b>24,243,724</b>	<b>86,441,531</b>	<b>1,214,148</b>
<b>Expenditures</b>						
Operating Expenses	57,227	65,672	65,672	65,672	67,007	1,335
Debt Service	88,968,250	37,068,988	37,327,422	37,316,025	42,481,746	5,412,758
Transfers Out	164,077	4,751,506	4,498,991	2,386,747	0	-4,751,506
Reserves - Debt	0	43,341,217	43,651,388	0	43,892,778	551,561
<b>Total</b>	<b>89,189,554</b>	<b>85,227,383</b>	<b>85,543,473</b>	<b>39,768,444</b>	<b>86,441,531</b>	<b>1,214,148</b>

## CAPITAL PROJECTS FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	30,449,432	30,118,426	30,118,426	19,627,710	34,207,266	4,088,840
Intergovernmental Revenue	1,290,085	0	12,299,163	127,500	0	0
Miscellaneous Revenues	939,709	200,000	33,861,983	292,207	258,658	58,658
Less 5% Statutory Reduction	0	-1,515,921	-1,515,921	0	-1,723,296	-207,375
Transfers In	7,389,380	17,462,946	23,300,028	14,039,235	2,812,670	-14,650,276
Other Sources	890,593	7,800,000	70,800,000	28,309,951	1,600,987	-6,199,013
Fund Balance	0	115,632,883	77,664,194	0	29,216,449	-86,416,434
<b>Total</b>	<b><u>40,959,199</u></b>	<b><u>169,698,334</u></b>	<b><u>246,527,873</u></b>	<b><u>62,396,602</u></b>	<b><u>66,372,734</u></b>	<b><u>-103,325,600</u></b>
<b>Expenditures</b>						
Capital Outlay	69,503,093	119,031,520	118,887,891	13,099,875	20,994,172	-98,037,348
Debt Service	3,956,618	3,957,494	3,957,494	3,957,492	3,956,445	-1,049
Grants and Aids	0	0	70,000,000	84,403	0	0
Transfers Out	27,817,223	21,871,237	23,487,903	12,711,042	19,712,950	-2,158,287
Reserves - Capital	0	20,670,405	17,026,907	0	8,541,489	-12,128,916
Reserves - Assigned	0	4,167,678	13,167,678	0	13,167,678	9,000,000
<b>Total</b>	<b><u>101,276,935</u></b>	<b><u>169,698,334</u></b>	<b><u>246,527,873</u></b>	<b><u>29,852,812</u></b>	<b><u>66,372,734</u></b>	<b><u>-103,325,600</u></b>

## ENTERPRISE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	15,294,112	15,630,935	15,630,935	14,498,297	16,692,402	1,061,467
Charges For Services	20,173,217	18,463,408	18,463,408	14,551,764	20,632,931	2,169,523
Miscellaneous Revenues	376,741	179,968	179,968	164,694	300,700	120,732
Less 5% Statutory Reduction	0	-1,713,716	-1,713,716	0	-1,881,302	-167,586
Transfers In	50	0	0	0	0	0
Other Sources	229,413	0	0	0	0	0
Fund Balance	0	49,219,188	59,231,197	0	39,697,075	-9,522,113
<b>Total</b>	<b>36,073,532</b>	<b>81,779,783</b>	<b>91,791,792</b>	<b>29,214,755</b>	<b>75,441,806</b>	<b>-6,337,977</b>
<b>Expenditures</b>						
Personal Services	1,353,266	1,415,007	1,415,007	957,851	1,328,746	-86,261
Operating Expenses	19,177,490	16,202,177	16,273,773	11,181,305	19,929,765	3,727,588
Capital Outlay	0	6,872,453	7,178,236	67,349	1,181,200	-5,691,253
Debt Service	1,257,623	11,559,143	11,559,143	1,378,128	9,246,488	-2,312,655
Other Non Operating Expenses	3,861,473	0	0	5,082,389	0	0
Transfers Out	470,000	6,535,511	6,550,511	4,901,633	1,587,613	-4,947,898
Reserves - Operating	0	5,190,605	5,272,769	0	4,922,239	-268,366
Reserves - Debt	0	13,124,950	13,124,950	0	4,662,152	-8,462,798
Reserves - Capital	0	6,313,937	8,851,403	0	13,212,753	6,898,816
Reserves - Assigned	0	14,566,000	21,566,000	0	19,370,850	4,804,850
<b>Total</b>	<b>26,119,852</b>	<b>81,779,783</b>	<b>91,791,792</b>	<b>23,568,655</b>	<b>75,441,806</b>	<b>-6,337,977</b>

## INTERNAL SERVICE FUND GROUP

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	31,145,338	35,254,274	35,351,597	24,053,494	33,773,232	-1,481,042
Miscellaneous Revenues	891,161	0	25,000	1,057,298	0	0
Transfers In	1,185,318	169,257	146,834	110,126	405,374	236,117
Other Sources	7,750	0	0	0	0	0
Fund Balance	0	20,290,791	23,601,977	0	21,877,845	1,587,054
<b>Total</b>	<b><u>33,229,567</u></b>	<b><u>55,714,322</u></b>	<b><u>59,125,408</u></b>	<b><u>25,220,917</u></b>	<b><u>56,056,451</u></b>	<b><u>342,129</u></b>
<b>Expenditures</b>						
Personal Services	1,375,939	1,614,508	1,614,508	1,072,774	1,591,187	-23,321
Operating Expenses	30,703,506	30,511,703	30,732,092	22,900,322	32,608,602	2,096,899
Capital Outlay	0	503,193	347,102	310,814	442,088	-61,105
Transfers Out	440,294	493,633	553,867	389,205	542,566	48,933
Reserves - Operating	0	296,544	296,544	0	338,327	41,783
Reserves - Claims	0	22,294,741	25,581,295	0	20,533,681	-1,761,060
<b>Total</b>	<b><u>32,519,739</u></b>	<b><u>55,714,322</u></b>	<b><u>59,125,408</u></b>	<b><u>24,673,115</u></b>	<b><u>56,056,451</u></b>	<b><u>342,129</u></b>

# OVERVIEW

Fund Balance Revenues and Expenditures .....	1
Countywide Budget Summary .....	3



## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	303,793,082	303,793,082	0
010-Designated Ad Valorem Tax	9,815,661	9,815,661	0
101-TDT RIDA Tax Bond 2012 Project	8,077,393	8,077,393	0
102-Transportation Trust Fund	22,348,246	22,348,246	0
103-Drug Abuse Treatment Fund	69,012	69,012	0
104-Tourist Development Tax Fund	67,144,393	67,144,393	0
105-Fifth Cent Tourist Development Tax Fund	26,913,740	26,913,740	0
106-Sixth Cent Tourist Development Tax Fund	14,212,823	14,212,823	0
107-Library District Fund	10,880,111	10,880,111	0
109-Law Enforcement Trust Fund	429,567	429,567	0
111-SHIP State Housing Initiative Program	3,964,704	3,964,704	0
112-Emergency(911)Communications	2,603,560	2,603,560	0
115-Court Facilities Fund	11,321,335	11,321,335	0
118-Homeless Prevention & Rapid Rehousing	225,706	225,706	0
122-NEIGHBORHOOD STABIL PROGRAM 3	372,735	372,735	0
125-Environmental Land Maintenance	2,127,725	2,127,725	0
128-Subdivision Pond MSBU	931,259	931,259	0
129-Street Lighting MSBU	400,191	400,191	0
130-Court Related Technology Fund	1,341,453	1,341,453	0
134-Countywide Fire Fund	91,815,539	91,815,539	0
137-HOME Fund	1,308,855	1,308,855	0
139-Criminal Justice Training	64,766	64,766	0
141-Boating Improvement Fund	376,422	376,422	0
142 - Mobility Fee East Zone	1,787,812	1,787,812	0
143 - Mobility Fee West Zone	3,862,661	3,862,661	0
145 - Red Light Cameras	640,300	640,300	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	133,322	133,322	0
148-Building Fund	20,653,016	20,653,016	0
149-East 192 CRA	1,054,213	1,054,213	0
150-West 192 Development Authority	6,141,337	6,141,337	0
151-CDBG Fund	1,804,561	1,804,561	0
152-Muni Svcs Tax Units MSTU Fund	1,552,791	1,552,791	0
153-Muni Svcs Benefit Units MSBU Fund	84,518	84,518	0
154-Constitutional Gas Tax Fund	9,324,535	9,324,535	0
155-West 192 MSBU Phase I	4,224,068	4,224,068	0
156-Federal And State Grants Fund	18,859,044	18,859,044	0
158-Intergovernmental Radio Communications	3,014,176	3,014,176	0
168-Section 8 Fund	16,689,312	16,689,312	0
177-Fire Impact Fee Fund	1,120,594	1,120,594	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
178-Parks Impact Fee Fund	6,255,807	6,255,807	0
180-Inmate Welfare Fund	1,857,745	1,857,745	0
187-Road Impact Fee Poinciana Overlay	435,518	435,518	0
189 - Second Local Option Fuel Tax Fund	13,805,352	13,805,352	0
201-Limited GO Refunding Bonds, Series 2015	2,208,505	2,208,505	0
202-D/S Sales Tax Rev 2009	1,181,750	1,181,750	0
204-TDT Tax Bonds Series 2012	2,448,211	2,448,211	0
210-W 192 Phase IIC	749,170	749,170	0
211 - Sales Tax Revenue Bonds Series 2015A	5,227,443	5,227,443	0
234-Ltd GO Bonds 2006	0	0	0
236-Capital Improvement Bond Series 2009	24,915,245	24,915,245	0
237-Sales Tax Ref Rev Bonds Series 2010	0	0	0
238-GO Bonds 2010	3,989,005	3,989,005	0
239-Infra S Tax Rev Refunding 2011	7,147,988	7,147,988	0
240-TDT Ref & Imp 2012 Debt Svc	9,714,173	9,714,173	0
241-Infrastructure Sales Surtax Series 2015	1,641,584	1,641,584	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	3,794,682	3,794,682	0
243-DS TDT Rev Bond Series 2016	3,712,629	3,712,629	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,434,549	9,434,549	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,795,050	7,795,050	0
246 - DS Public Imp Rev Bonds Series 2017	2,481,547	2,481,547	0
306-Local Option Sales Tax Fund	51,560,161	51,560,161	0
315-Gen Cap Outlay Fund	4,282,061	4,282,061	0
331-Countywide Fire Capital Fund	10,530,512	10,530,512	0
401-Solid Waste Fund	48,490,800	48,490,800	0
407-Osceola Parkway	26,951,006	26,951,006	0
501-Workers Comp Internal Service Fund	13,694,658	13,694,658	0
502-Property & Casualty Insurance Internal Service Fund	6,868,748	6,868,748	0
503-Dental Insurance Internal Service Fund	1,399,986	1,399,986	0
504-Health Insurance Internal Service Fund	28,610,991	28,610,991	0
505-Life, LTD, Vol. Life Internal Service Fund	1,034,688	1,034,688	0
510-Fleet Internal Service Fund	4,447,380	4,447,380	0
<b>Total Budget</b>	<b>978,151,482</b>	<b>978,151,482</b>	<b>0</b>

## COUNTYWIDE BUDGET SUMMARY

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	163,456,088	185,272,125	185,272,125	173,268,909	204,482,873	19,210,748
PY Delinquent Ad Valorem Tax	66,485	63,000	63,000	71,958	74,862	11,862
Other Taxes	119,156,188	117,826,946	117,826,946	77,757,829	127,047,509	9,220,563
Permits, Fees & Special Assessments	79,837,047	81,495,353	81,495,353	70,143,575	81,308,702	-186,651
Intergovernmental Revenue	77,316,644	103,522,514	115,776,710	42,063,567	83,688,991	-19,833,523
Charges For Services	67,448,175	69,894,307	69,991,630	50,474,902	70,466,338	572,031
Judgment, Fines & Forfeits	2,326,593	2,245,292	2,245,292	1,686,154	2,279,446	34,154
Miscellaneous Revenues	9,038,523	6,018,864	47,388,786	14,967,599	6,129,142	110,278
Less 5% Statutory Reduction	0	-23,467,402	-23,467,402	0	-25,040,516	-1,573,114
Transfers In	90,840,656	92,466,981	101,686,769	56,817,948	86,863,812	-5,603,169
Other Sources	52,338,677	10,273,667	73,604,758	28,651,951	6,355,996	-3,917,671
Fund Balance	0	485,324,836	511,826,913	0	334,494,327	-150,830,509
<b>Total</b>	<b><u>661,825,074</u></b>	<b><u>1,130,936,483</u></b>	<b><u>1,283,710,880</u></b>	<b><u>515,904,393</u></b>	<b><u>978,151,482</u></b>	<b><u>-152,785,001</u></b>
<b>Expenditures</b>						
Personal Services	116,593,138	124,658,494	124,786,084	89,066,762	125,906,438	1,247,944
Operating Expenses	196,881,271	220,106,486	237,840,816	157,740,975	235,225,065	15,118,579
Capital Outlay	125,658,146	220,210,790	252,250,446	38,891,244	58,877,890	-161,332,900
Debt Service	95,855,511	56,482,330	56,740,764	46,396,216	60,146,652	3,664,322
Grants and Aids	7,034,732	10,163,212	80,571,053	2,896,547	6,801,142	-3,362,070
Other Non Operating Expenses	3,861,473	0	0	5,082,389	0	0
Transfers Out	168,560,839	172,588,392	184,285,981	124,798,622	174,377,053	1,788,661
Reserves - Operating	0	86,700,754	87,673,709	0	91,093,614	4,392,860
Reserves - Debt	0	58,216,817	58,526,988	0	50,317,677	-7,899,140
Reserves - Capital	0	105,406,133	80,881,543	0	58,944,821	-46,461,312
Reserves - Claims	0	22,294,741	25,581,295	0	20,533,681	-1,761,060
Reserves - Assigned	0	20,308,564	65,005,557	0	62,818,567	42,510,003
Reserves - Restricted	0	7,803,871	8,235,328	0	8,540,772	736,901
Reserves - Stability	0	25,995,899	21,331,316	0	24,568,110	-1,427,789
<b>Total</b>	<b><u>714,445,110</u></b>	<b><u>1,130,936,483</u></b>	<b><u>1,283,710,880</u></b>	<b><u>464,872,754</u></b>	<b><u>978,151,482</u></b>	<b><u>-152,785,001</u></b>

# GENERAL FUND

Fund Overview .....	1
Fund Summary.....	3
<b>Expenditures Budget by Fund by Department</b>	
Animal Services.....	82
Board of County Commissioners and County Manager .....	4
Business Services .....	13
Clerk of the Board .....	27
Commission Auditor .....	78
Community Development.....	32
Corrections .....	71
Court Administration .....	59
County Attorney .....	30
Constitutionals/Elected Officials.....	112
Emergency Management .....	102
General Government .....	125
Human Resources .....	22
Human Services .....	105
Information Technology .....	15
Office of Management & Budget.....	10
Office of the Comptroller.....	25
Procurement .....	20
Public Information Office .....	8
Public Works .....	90
Strategic Initiatives .....	54
Fund 010 Designated Ad Valorem Tax (DAT) Fund.....	127

## FUND 001 – GENERAL FUND SUMMARY

### TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, comptroller, human resources, and animal services, to name a few. The General Fund's Recommended Budget is \$303,793,082 which represents an increase of 5.5% over the FY18 Adopted Budget.

A total of 780.7 FTEs are supported by the General Fund which is a decrease of 2.8 FTEs from the FY18 Adopted Budget due to reorganization and reallocation of positions within various departments. Overall Personal Services decreased slightly due to the above FTE reductions, which were offset by Retirement and Workers' Compensation rates set by the State, and adjustments to Health Insurances which will be updated after open enrollment.

The Operating budget reduced slightly by 1.3% when compared to the FY18 Adopted Budget due to departments re-evaluating their budget requests, delaying repair and maintenance projects and budgeting based on needs. Also, a different approach was taken for the county's share of the Health Care Responsibility Act (HCRA), in which the budget is based on prior year actuals with the remaining requirement appropriated to reserves. This strategy allows the County to meet its Statutory requirements without tying up a budget amount for "just in case". However, the Operating budget does include some specific funding for the Baker Act, Juvenile Justice Detention (DJJ) state share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for the cities, East 192, West 192, and Vine Street CRAs.

Capital Outlay decreased 56% when compared to the FY18 Adopted Budget, due to minimal funding of new capital projects for FY19 and the exclusion of CIP project carry forwards, which will be included in the Final Recommended Budget.

Grants and Aids decreased 35% primarily due to reductions in Strategic Initiatives and Economic Development. Transfers Out increased 13% due to increases associated with the constitutional's budget requests, and to support operations of the Transportation Trust Fund as revenues do not provide adequate funds.

Operating Reserve levels are established per Policy and Reserves for Contingency is budgeted at the same level as FY18 (3%). However, it does include 2 identified purposes if necessary, HCRA and mobility fee credits for affordable housing. Reserves for Capital are specific to the Roadway Bank and Reserves Assigned sets funds aside for disaster recovery due to Hurricane Irma pending FEMA reimbursement as well as funds for the Supervisor of Elections for future voting equipment and the estimated excess fees for the Sheriff to offset funding for their Training Facility. Reserves Restricted are specific to those MSTUs/MSBUs that have been abolished and are in accordance with the Ordinance's disposition of funds. Reserves for Stability provides funding for fluctuations in revenues.

Overall, the FY19 Recommended Budget reflects a slight increase over the FY18 Adopted Budget.

## REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents a 10.65% increase over the FY18 Adopted Budget and represents an increase of \$16M in revenues, however, revenues are reduced by funding obligations for the East192, West 192 and Vine Street Tax increment Funds (TIFs) in the amount of \$6.2M, allocations for the St. Cloud and Kissimmee CRAS totaling \$2.1m as well as an allocation to the Designated Ad Valorem Tax in the amount of \$9.8M, which are recorded as an expense in the General Fund, and therefore are reductions in Ad Valorem revenue in FY19. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues are projected to increase 7% and 9% respectively while Communication Services Tax and Charges for Services are projected to reduce by 15% and 5% respectively. This Fund also receives revenues from Permits, Fees & Special Assessments, Judgement, Fines & Forfeits, Miscellaneous Revenues, and Other Sources, as well as Fund Balance and Transfers In from other Funds.

**001-GENERAL FUND**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	135,792,878	153,771,217	153,771,217	143,804,611	170,151,453	16,380,236
PY Delinquent Ad Valorem Tax	58,604	52,000	52,000	65,394	63,533	11,533
Other Taxes	20,411,799	21,245,041	21,245,041	12,255,434	22,153,971	908,930
Permits, Fees & Special Assessments	6,028,564	5,775,452	5,775,452	3,456,352	5,713,423	-62,029
Intergovernmental Revenue	32,116,083	32,162,902	32,531,216	21,960,215	35,006,178	2,843,276
Charges For Services	2,423,906	2,323,203	2,323,203	1,590,720	2,209,242	-113,961
Judgment, Fines & Forfeits	1,183,806	1,160,643	1,160,643	694,574	1,085,779	-74,864
Miscellaneous Revenues	2,297,891	2,077,096	6,264,035	7,246,557	2,557,203	480,107
Less 5% Statutory Reduction	0	-10,891,215	-10,891,215	0	-11,924,221	-1,033,006
Transfers In	13,193,586	11,958,828	11,960,031	5,476,257	13,090,016	1,131,188
Other Sources	4,957,065	2,306,000	2,320,091	25,000	2,252,000	-54,000
Fund Balance	0	66,089,363	79,226,297	0	61,434,505	-4,654,858
<b>Total</b>	<b>218,464,181</b>	<b>288,030,530</b>	<b>305,738,011</b>	<b>196,575,113</b>	<b>303,793,082</b>	<b>15,762,552</b>
<b>Expenditures</b>						
Personal Services	58,242,743	60,515,056	60,622,298	43,949,276	59,672,474	-842,582
Operating Expenses	51,614,073	62,094,793	66,418,130	47,033,671	61,284,224	-810,569
Capital Outlay	2,433,391	5,342,889	6,422,657	1,480,381	2,350,847	-2,992,042
Grants and Aids	6,755,160	8,886,087	9,056,875	2,246,342	5,761,433	-3,124,654
Transfers Out	105,522,679	103,419,804	111,504,198	83,197,532	116,476,351	13,056,547
Reserves - Operating	0	43,724,244	41,304,676	0	45,631,679	1,907,435
Reserves - Capital	0	117,788	117,788	0	846,495	728,707
Reserves - Assigned	0	1,524,886	10,221,879	0	10,230,039	8,705,153
Reserves - Restricted	0	69,510	69,510	0	69,510	0
Reserves - Stability	0	2,335,473	0	0	1,470,030	-865,443
<b>Total</b>	<b>224,568,046</b>	<b>288,030,530</b>	<b>305,738,011</b>	<b>177,907,202</b>	<b>303,793,082</b>	<b>15,762,552</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 15.0 FTEs, which is unchanged from FY18 Adopted Budget. Personal Services increased 2.20% due to the following:

- Executive Salaries in accordance with the rates established by the State of Florida.
- 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 FY18 Adopted Budget.

Overall, this budget increased 1.39% over the FY18 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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5110000 - Executive Salaries	382,625	386,790	407,610	297,869	407,610	20,820
5120000 - Regular Salaries And Wages	735,225	832,537	832,537	545,296	832,560	23
5120002 - Disaster Relief	10,749	0	0	0	0	0
5122000 - Car Allowance	11,676	11,088	11,088	6,400	11,676	588
5123000 - Exec Insurance Supplemental	4,624	0	0	3,581	0	0
5124000 - Exec Deferred Compensation	41,400	0	0	30,633	0	0
5130001 - Vacancy Factor	0	-21,340	-21,340	0	-21,705	-365
5140000 - Overtime	187	0	0	126	0	0
5150300 - Class C Meals	76	0	0	13	0	0
5160000 - Compensated Annual Leave	46,968	0	0	43,488	0	0
5160010 - Compensated Ann Leave Payoff	3,963	0	0	0	0	0
5160020 - Compensated Admin Leave	10,876	0	0	10,709	0	0
5170000 - Compensated Sick Leave	13,772	0	0	11,243	0	0
5170010 - Compensated Sick Leave Payoff	7,926	0	0	5,409	0	0
5170020 - Sick Bank Leave	5,933	0	0	0	0	0
5210000 - Fica Taxes	83,571	93,281	93,281	64,657	94,870	1,589
5220000 - Retirement Contributions	284,355	303,694	303,694	229,587	333,307	29,613
5220001 - Retirement Contr 401A	12,000	0	0	8,625	0	0
5230000 - Health Insurance	173,612	185,011	185,011	129,085	172,608	-12,403
5231000 - Life Insurance	1,458	1,147	1,147	1,107	1,167	20
5232000 - Dental Insurance	4,258	4,302	4,302	3,121	4,350	48
5233000 - Lt Disability Insurance	1,913	2,012	2,012	1,446	2,047	35
5233100 - St Disability Insurance	3,614	2,551	2,551	2,743	2,596	45
5240000 - Workers' Compensation	2,776	3,170	3,170	2,102	2,855	-315
<b>Personal Services:</b>	<b>\$1,843,556</b>	<b>\$1,804,243</b>	<b>\$1,825,063</b>	<b>\$1,397,240</b>	<b>\$1,843,941</b>	<b>\$39,698</b>

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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5122001 - Cell Phone Allowance	0	0	0	1,384	0	0
5340000 - Other Contractual Services	0	7,500	7,500	560	7,500	0
5400000 - Travel And Per Diem	413	6,750	6,750	473	6,750	0
5400003 - Travel & Per Diem- BCC	41,233	38,696	38,696	24,796	38,630	-66
5410000 - Communications	2,543	5,000	5,000	1,845	5,000	0
5420000 - Freight & Postage Services	390	1,875	1,875	408	1,875	0
5440000 - Rentals And Leases	1,826	0	0	0	1,850	1,850
5450000 - Insurance	8,797	6,098	6,098	6,098	5,528	-570
5460000 - Repair & Maintenance Svcs	2,098	3,250	3,250	1,635	2,950	-300
5470000 - Printing And Binding	1,985	3,450	3,450	579	3,450	0
5490000 - Oth Current Chgs & Obligations	151	500	500	0	500	0
5490501 - OH-Workers' Compensation	3,844	4,695	4,695	4,695	4,695	0
5490502 - OH-Property & Liability Insuranc	1,436	707	707	707	707	0
5490503 - OH-Dental Insurance	713	780	780	780	780	0
5490504 - OH-Health Insurance	3,084	3,885	3,885	3,885	3,885	0
5490505 - OH-Life/AD&D, STD, LTD	1,744	945	945	945	945	0
5511000 - Office Supplies	5,831	4,500	4,500	2,741	4,500	0
5512000 - Office Equipment	1,364	750	750	0	750	0
5520000 - Operating Supplies	5,156	8,500	8,500	4,788	8,500	0
5540000 - Books,pubs,subs & Membership	6,528	9,200	9,200	7,611	9,200	0
5540103 - Books, Pubs, Subs, Membership	29,553	43,694	43,694	37,611	43,694	0
5541000 - Registration Fees	848	3,825	3,825	2,873	3,825	0
5541003 - Registration Fee- BCC	12,970	13,650	13,650	7,399	13,550	-100
<b>Operating Expenses:</b>	<b>\$132,508</b>	<b>\$168,250</b>	<b>\$168,250</b>	<b>\$111,814</b>	<b>\$169,064</b>	<b>\$814</b>
<b>Capital Outlay:</b>						
5670000 - Works of Arts/Collections	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>\$1,977,364</b>	<b>\$1,972,493</b>	<b>\$1,993,313</b>	<b>\$1,509,054</b>	<b>\$2,013,005</b>	<b>\$40,512</b>

**2192 - MEDICAL EXAMINER**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	885,162	945,388	945,388	472,694	945,388	0
<b>Operating Expenses:</b>	<b>\$885,162</b>	<b>\$945,388</b>	<b>\$945,388</b>	<b>\$472,694</b>	<b>\$945,388</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$885,162</b>	<b>\$945,388</b>	<b>\$945,388</b>	<b>\$472,694</b>	<b>\$945,388</b>	<b>\$0</b>

## DEPARTMENT SUMMARY – PUBLIC INFORMATION OFFICE

### 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 5 FTEs which is a decrease of 1 FTE from the FY18 Adopted Budget due to the reallocation of the Government Affairs Officer position to Business Services.

Personal Services decreased 30.90% or \$179,722 due to the following:

- Due to the freezing of a position for 6 months.
- Due to the mid-year reallocation 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 decreased 74.89% from the FY18 Adopted Budget primarily due to the transfer of funds for Legal Fees, Contractual Services, Travel and Per Diem and Communications into 1243-Business Services as part of the costs associated with the Government Affairs Officer position.

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

Overall, this budget decreased 47.72% or \$458,544 over the FY18 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	357,867	434,522	344,895	206,279	301,767	-132,755
5120002 - Disaster Relief	13,545	0	0	0	0	0
5122000 - Car Allowance	0	3,600	3,600	0	0	-3,600
5130001 - Vacancy Factor	0	-7,604	-7,604	0	-5,282	2,322
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	12,819	0	0	9,091	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	927	0	0
5160020 - Compensated Admin Leave	4,466	0	0	6,276	0	0
5170000 - Compensated Sick Leave	5,027	0	0	3,077	0	0
5210000 - Fica Taxes	28,967	33,240	25,856	16,550	23,084	-10,156
5220000 - Retirement Contributions	30,121	34,412	26,768	17,872	24,926	-9,486
5230000 - Health Insurance	59,783	78,545	71,317	39,318	54,003	-24,542
5231000 - Life Insurance	455	409	319	277	285	-124
5232000 - Dental Insurance	1,467	1,692	1,424	938	1,257	-435
5233000 - Lt Disability Insurance	611	718	559	371	499	-219
5233100 - St Disability Insurance	1,129	956	744	686	665	-291
5240000 - Workers' Compensation	906	1,130	879	519	694	-436
<b>Personal Services:</b>	<b>\$517,162</b>	<b>\$581,620</b>	<b>\$468,757</b>	<b>\$302,192</b>	<b>\$401,898</b>	<b>-\$179,722</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	169,554	209,300	0	0	0	-209,300
5340000 - Other Contractual Services	80,000	85,100	5,100	0	25,000	-60,100
5400000 - Travel And Per Diem	8,725	10,650	0	1,048	2,000	-8,650
5410000 - Communications	2,565	2,100	1,300	1,595	2,000	-100
5420000 - Freight & Postage Services	584	325	325	6	325	0
5450000 - Insurance	1,356	1,737	1,737	1,737	1,606	-131
5462000 - Rep & Maint-automotive	98	600	600	482	600	0
5470000 - Printing And Binding	2,545	6,454	6,454	981	3,000	-3,454
5480000 - Promotional Activities	9,121	5,000	5,000	1,928	5,000	0
5490000 - Oth Current Chgs & Obligations	11,459	12,000	12,000	5,990	12,000	0
5490008 - Oth Curr Chgs. Special Event	10,076	20,000	20,000	2,369	20,000	0
5490501 - OH-Workers' Compensation	1,240	1,878	1,565	1,565	1,565	-313
5490502 - OH-Property & Liability Insuranc	206	201	167	167	201	0
5490503 - OH-Dental Insurance	230	312	260	260	260	-52
5490504 - OH-Health Insurance	995	1,554	1,295	1,295	1,295	-259
5490505 - OH-Life/AD&D, STD, LTD	545	378	315	315	315	-63
5511000 - Office Supplies	564	1,300	1,300	1,145	1,300	0
5520000 - Operating Supplies	2,846	4,000	4,000	2,966	4,000	0
5520010 - Computer Software	139	2,000	2,000	645	2,600	600
5521000 - Gas & Oil	62	592	592	35	592	0
5522500 - Food	1,250	1,000	1,000	279	1,000	0
5540000 - Books,pubs,subs & Membership	5,747	7,850	7,850	5,753	7,850	0
5550000 - Training	725	2,000	2,000	196	2,000	0
<b>Operating Expenses:</b>	<b>\$310,631</b>	<b>\$376,331</b>	<b>\$74,860</b>	<b>\$30,758</b>	<b>\$94,509</b>	<b>-\$281,822</b>
<b>Capital Outlay:</b>						
5644000 - Office Equipment Capital	0	3,000	3,000	0	6,000	3,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$3,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$827,794</b>	<b>\$960,951</b>	<b>\$546,617</b>	<b>\$332,950</b>	<b>\$502,407</b>	<b>-\$458,544</b>

## DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT AND BUDGET

### TRENDS & ISSUES

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

Personal Services supports 14.10 FTEs which is a decrease of .05 FTEs over the FY18 Adopted Budget due to mid-year staffing adjustments. Personal Services decreased 4.53%, or \$55,675 primarily due to the following:

- Freezing of OMB Technician Position.
- 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 increased 16.34% primarily due to an increase to Repair and Maintenance for necessary repairs to areas managed by Special Assessments that are not included in the normal administration of those areas.

Capital Outlay is not requested for FY19.

Overall, this budget decreased 3.88%, or \$49,170 over the FY18 Adopted Budget.

### REVENUES

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

**1241 - OFFICE OF MANAGEMENT & BUDGET**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	342,130	513,611	513,611	243,538	471,053	-42,558
5130001 - Vacancy Factor	0	-8,987	-8,987	0	-8,242	745
5140000 - Overtime	19	0	0	0	0	0
5160000 - Compensated Annual Leave	13,771	0	0	10,704	0	0
5160010 - Compensated Ann Leave Payoff	1,963	0	0	9,140	0	0
5160020 - Compensated Admin Leave	5,169	0	0	4,373	0	0
5170000 - Compensated Sick Leave	12,268	0	0	7,105	0	0
5210000 - Fica Taxes	28,373	39,292	39,292	20,045	36,037	-3,255
5220000 - Retirement Contributions	40,772	54,093	54,093	31,574	52,013	-2,080
5230000 - Health Insurance	51,158	99,012	99,012	47,707	81,676	-17,336
5231000 - Life Insurance	416	483	483	315	442	-41
5232000 - Dental Insurance	1,346	1,925	1,925	806	1,277	-648
5233000 - Lt Disability Insurance	557	847	847	422	777	-70
5233100 - St Disability Insurance	1,030	1,129	1,129	779	1,036	-93
5240000 - Workers' Compensation	863	1,336	1,336	632	1,087	-249
5250000 - Unemployment Compensation	0	0	0	1,488	0	0
<b>Personal Services:</b>	<b>\$499,834</b>	<b>\$702,741</b>	<b>\$702,741</b>	<b>\$378,628</b>	<b>\$637,156</b>	<b>-\$65,585</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	0	0	1,124	1,200	1,200
5410000 - Communications	433	433	433	289	0	-433
5420000 - Freight & Postage Services	314	50	50	121	121	71
5450000 - Insurance	4,497	2,483	2,483	2,483	2,232	-251
5460000 - Repair & Maintenance Svcs	227	400	400	1,050	400	0
5470000 - Printing And Binding	20	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	3,220	3,500	3,500	1,354	3,500	0
5490501 - OH-Workers' Compensation	2,406	2,411	2,411	2,411	2,082	-329
5490502 - OH-Property & Liability Insuranc	683	288	288	288	288	0
5490503 - OH-Dental Insurance	446	400	400	400	346	-54
5490504 - OH-Health Insurance	1,931	1,994	1,994	1,994	1,722	-272
5490505 - OH-Life/AD&D, STD, LTD	1,057	485	485	485	418	-67
5511000 - Office Supplies	2,293	2,000	2,000	2,083	2,500	500
5520000 - Operating Supplies	144	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	857	980	980	437	980	0
5541000 - Registration Fees	360	680	680	45	680	0
5550000 - Training	1,400	500	11,500	64	2,000	1,500
<b>Operating Expenses:</b>	<b>\$20,288</b>	<b>\$16,604</b>	<b>\$27,604</b>	<b>\$14,628</b>	<b>\$18,469</b>	<b>\$1,865</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$520,122</b>	<b>\$719,345</b>	<b>\$730,345</b>	<b>\$393,256</b>	<b>\$655,625</b>	<b>-\$63,720</b>

**1242 - SPECIAL ASSESSMENTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	298,182	374,396	374,396	224,162	381,252	6,856
5130001 - Vacancy Factor	0	-6,551	-6,551	0	-6,670	-119
5140000 - Overtime	16	0	0	16	0	0
5140003 - Overtime- Disaster Relief	0	0	0	148	0	0
5160000 - Compensated Annual Leave	18,866	0	0	13,298	0	0
5160020 - Compensated Admin Leave	2,864	0	0	4,267	0	0
5170000 - Compensated Sick Leave	10,449	0	0	7,314	0	0
5210000 - Fica Taxes	24,041	28,642	28,642	18,200	29,165	523
5220000 - Retirement Contributions	31,488	36,686	36,686	24,874	39,002	2,316
5230000 - Health Insurance	72,075	86,151	86,151	51,101	86,688	537
5231000 - Life Insurance	382	351	351	286	357	6
5232000 - Dental Insurance	1,535	1,726	1,726	1,065	1,751	25
5233000 - Lt Disability Insurance	511	618	618	383	629	11
5233100 - St Disability Insurance	944	826	826	707	841	15
5240000 - Workers' Compensation	2,578	3,142	3,142	1,821	2,882	-260
<b>Personal Services:</b>	<b>\$463,931</b>	<b>\$525,987</b>	<b>\$525,987</b>	<b>\$347,642</b>	<b>\$535,897</b>	<b>\$9,910</b>
<b>Operating Expenses:</b>						
5410000 - Communications	512	672	672	335	672	0
5420000 - Freight & Postage Services	631	1,000	1,000	901	1,000	0
5450000 - Insurance	1,740	2,469	2,469	2,469	1,634	-835
5460000 - Repair & Maintenance Svcs	463	250	250	294	5,250	5,000
5462000 - Rep & Maint-automotive	1,229	1,000	1,000	67	1,000	0
5470000 - Printing And Binding	55	0	0	42	55	55
5490000 - Oth Current Chgs & Obligations	4,605	5,000	5,000	1,939	5,000	0
5490501 - OH-Workers' Compensation	1,599	2,019	2,019	2,019	2,019	0
5490502 - OH-Property & Liability Insuranc	249	286	286	286	286	0
5490503 - OH-Dental Insurance	296	336	336	336	336	0
5490504 - OH-Health Insurance	1,283	1,671	1,671	1,671	1,671	0
5490505 - OH-Life/AD&D, STD, LTD	703	407	407	407	407	0
5511000 - Office Supplies	1,707	1,805	1,805	1,208	1,805	0
5520000 - Operating Supplies	343	700	700	501	700	0
5521000 - Gas & Oil	5,171	5,000	5,000	3,301	5,000	0
5541000 - Registration Fees	0	80	80	0	0	-80
5550000 - Training	0	500	500	0	1,000	500
<b>Operating Expenses:</b>	<b>\$20,586</b>	<b>\$23,195</b>	<b>\$23,195</b>	<b>\$15,776</b>	<b>\$27,835</b>	<b>\$4,640</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$484,517</b>	<b>\$549,182</b>	<b>\$549,182</b>	<b>\$363,418</b>	<b>\$563,732</b>	<b>\$14,550</b>



## DEPARTMENT SUMMARY – BUSINESS SERVICES

### TRENDS & ISSUES

This cost center supports 1.35 FTEs, which is an increase of .15 FTEs from the FY18 Adopted Budget due to the reallocation of one position. Personal Services increased 6.17% due to the above mentioned position reallocation, which was offset by a new hire that started at the base pay, which is lower than the previous employee. Other factors were:

- 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 increased by \$307,482 primarily due to increases in Legal Fees and Other Contractual Services as a result of the position being reallocated to this cost center.

Overall, this budget increased \$316,575 from the FY18 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

## 1243 - BUSINESS SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	158,378	112,331	190,263	59,210	112,452	121
5120002 - Disaster Relief	297	0	0	0	0	0
5120030 - Holiday Pay	0	0	0	374	0	0
5120040 - Reduction In Force Pay	0	0	0	11,206	0	0
5130001 - Vacancy Factor	0	-1,967	-1,967	0	-1,969	-2
5140098 - H Mathew Force Labor	-375	0	0	0	0	0
5150300 - Class C Meals	8	0	0	0	0	0
5160000 - Compensated Annual Leave	9,760	0	0	1,841	0	0
5160010 - Compensated Ann Leave Payoff	13,696	0	0	9,898	0	0
5160020 - Compensated Admin Leave	3,945	0	0	2,166	0	0
5170000 - Compensated Sick Leave	7,696	0	0	3,981	0	0
5170010 - Compensated Sick Leave Payoff	11,529	0	0	9,268	0	0
5210000 - Fica Taxes	15,010	8,593	15,977	7,227	8,601	8
5220000 - Retirement Contributions	18,564	11,192	18,836	7,813	15,417	4,225
5230000 - Health Insurance	33,709	16,156	23,384	7,828	20,812	4,656
5231000 - Life Insurance	223	106	196	71	105	-1
5232000 - Dental Insurance	738	271	539	182	389	118
5233000 - Lt Disability Insurance	298	185	344	96	186	1
5233100 - St Disability Insurance	551	247	459	177	248	1
5240000 - Workers' Compensation	472	291	542	199	257	-34
<b>Personal Services:</b>	<b>\$274,499</b>	<b>\$147,405</b>	<b>\$248,573</b>	<b>\$121,537</b>	<b>\$156,498</b>	<b>\$9,093</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	0	209,300	142,137	220,000	220,000
5340000 - Other Contractual Services	0	6,000	86,000	80,000	86,000	80,000
5390000 - Training	0	0	0	261	0	0
5400000 - Travel And Per Diem	442	3,250	13,900	1,256	5,000	1,750
5410000 - Communications	0	0	800	229	400	400
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,632	2,130	2,130	1,130	2,000	-130
5450000 - Insurance	710	445	445	445	214	-231
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	440	500	500	40	0	-500
5490501 - OH-Workers' Compensation	670	375	688	688	422	47
5490502 - OH-Property & Liability Insuranc	108	52	86	86	86	34
5490503 - OH-Dental Insurance	125	62	114	114	69	7
5490504 - OH-Health Insurance	538	311	570	570	349	38
5490505 - OH-Life/AD&D, STD, LTD	294	75	138	138	87	12
5511000 - Office Supplies	483	1,500	2,195	168	2,000	500
5540000 - Books,pubs,subs & Membership	22	670	670	5,485	6,000	5,330
5541000 - Registration Fees	0	0	0	275	500	500
5550000 - Training	0	1,275	875	409	1,000	-275
<b>Operating Expenses:</b>	<b>\$5,465</b>	<b>\$16,995</b>	<b>\$318,761</b>	<b>\$233,431</b>	<b>\$324,477</b>	<b>\$307,482</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$279,964</b>	<b>\$164,400</b>	<b>\$567,334</b>	<b>\$354,968</b>	<b>\$480,975</b>	<b>\$316,575</b>

## DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

### TRENDS & ISSUES

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

Personal Services supports 39.75 FTEs, which is a reduction of .05 FTEs from the FY18 Adopted Budget as a result of the reallocation of one position. Personal Services decreased 0.89% due to the reallocation mentioned above 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 decreased 11.85% from the FY18 Adopted Budget primarily as a result of projects in Professional Services that are underway in the current FY. Remaining balances will be carried over later on the budget process.

Capital Outlay includes requests for machinery and equipment, software, computer replacements, PCLM mobile devices, firewall replacement, switch and router replacements, Datacenter UPS Solution, EOC SAN replacement, servers, and physical security equipment.

Overall, the Information Technology department's FY19 Budget decreased 12.33% from the FY18 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**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	430,546	510,423	510,423	357,265	563,268	52,845
5120002 - Disaster Relief	5,976	0	0	0	0	0
5130001 - Vacancy Factor	0	-8,932	-8,932	0	-9,855	-923
5160000 - Compensated Annual Leave	31,978	0	0	21,026	0	0
5160020 - Compensated Admin Leave	8,352	0	0	5,985	0	0
5170000 - Compensated Sick Leave	20,120	0	0	20,180	0	0
5210000 - Fica Taxes	36,336	39,047	39,047	29,604	43,091	4,044
5220000 - Retirement Contributions	60,355	64,525	64,525	49,645	71,048	6,523
5230000 - Health Insurance	69,011	72,569	72,569	57,739	70,827	-1,742
5231000 - Life Insurance	591	480	480	478	531	51
5232000 - Dental Insurance	1,513	1,508	1,508	1,189	1,494	-14
5233000 - Lt Disability Insurance	793	842	842	642	928	86
5233100 - St Disability Insurance	1,464	1,122	1,122	1,186	1,239	117
5240000 - Workers' Compensation	1,141	1,328	1,328	931	1,296	-32
5250000 - Unemployment Compensation	0	0	0	71	0	0
<b>Personal Services:</b>	<b>\$668,177</b>	<b>\$682,912</b>	<b>\$682,912</b>	<b>\$545,941</b>	<b>\$743,867</b>	<b>\$60,955</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	12,660	4,000	4,000	3,471	4,000	0
5400000 - Travel And Per Diem	1,889	4,000	4,000	0	3,000	-1,000
5410000 - Communications	17,041	16,500	16,500	15,291	16,500	0
5420000 - Freight & Postage Services	2	450	450	70	450	0
5450000 - Insurance	14,782	11,768	11,768	11,768	4,436	-7,332
5460000 - Repair & Maintenance Svcs	5,172	7,000	7,000	3,049	5,200	-1,800
5462000 - Rep & Maint-automotive	1,520	2,000	2,000	1	2,000	0
5470000 - Printing And Binding	95	0	0	60	150	150
5490501 - OH-Workers' Compensation	1,290	1,628	1,628	1,628	1,925	297
5490502 - OH-Property & Liability Insuranc	2,243	1,364	1,364	1,364	1,364	0
5490503 - OH-Dental Insurance	239	270	270	270	320	50
5490504 - OH-Health Insurance	1,035	1,347	1,347	1,347	1,593	246
5490505 - OH-Life/AD&D, STD, LTD	567	328	328	328	387	59
5511000 - Office Supplies	1,634	1,600	1,600	1,269	1,600	0
5512000 - Office Equipment	1,881	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	921	1,000	1,000	713	1,000	0
5521000 - Gas & Oil	2,344	2,500	2,500	1,229	2,500	0
5540000 - Books,pubs,subs & Membership	762	999	999	212	999	0
5541000 - Registration Fees	700	2,000	2,000	150	1,250	-750
5550000 - Training	20,542	26,500	26,500	10,357	29,000	2,500
<b>Operating Expenses:</b>	<b>\$87,318</b>	<b>\$86,754</b>	<b>\$86,754</b>	<b>\$52,577</b>	<b>\$79,174</b>	<b>-\$7,580</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$755,495</b>	<b>\$769,666</b>	<b>\$769,666</b>	<b>\$598,518</b>	<b>\$823,041</b>	<b>\$53,375</b>

## 1245 - IT PROJECT MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	567,378	766,252	766,252	367,526	681,874	-84,378
5120002 - Disaster Relief	2,654	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,409	-13,409	0	-11,934	1,475
5160000 - Compensated Annual Leave	28,192	0	0	15,264	0	0
5160010 - Compensated Ann Leave Payoff	1,570	0	0	406	0	0
5160020 - Compensated Admin Leave	11,597	0	0	10,203	0	0
5170000 - Compensated Sick Leave	16,782	0	0	15,309	0	0
5210000 - Fica Taxes	47,294	58,619	58,619	30,420	52,164	-6,455
5220000 - Retirement Contributions	47,988	60,688	60,688	32,370	56,323	-4,365
5230000 - Health Insurance	70,984	100,564	100,564	51,622	97,028	-3,536
5231000 - Life Insurance	745	722	722	504	641	-81
5232000 - Dental Insurance	2,294	2,514	2,514	1,309	2,224	-290
5233000 - Lt Disability Insurance	1,001	1,265	1,265	675	1,126	-139
5233100 - St Disability Insurance	1,848	1,688	1,688	1,247	1,501	-187
5240000 - Workers' Compensation	1,438	1,992	1,992	937	1,567	-425
<b>Personal Services:</b>	<b>\$801,763</b>	<b>\$980,895</b>	<b>\$980,895</b>	<b>\$527,791</b>	<b>\$882,514</b>	<b>-\$98,381</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	302,323	839,100	948,968	28,928	184,000	-655,100
5400000 - Travel And Per Diem	137	40,500	40,500	957	20,500	-20,000
5450000 - Insurance	0	0	0	0	1,605	1,605
5460000 - Repair & Maintenance Svcs	10,599	35,000	35,000	12,301	0	-35,000
5490501 - OH-Workers' Compensation	1,984	3,130	3,130	3,130	2,817	-313
5490503 - OH-Dental Insurance	368	520	520	520	468	-52
5490504 - OH-Health Insurance	1,592	2,590	2,590	2,590	2,331	-259
5490505 - OH-Life/AD&D, STD, LTD	872	630	630	630	567	-63
5511000 - Office Supplies	2,937	0	0	0	0	0
5512000 - Office Equipment	328	0	0	0	0	0
5520010 - Computer Software	5,907	9,750	9,750	31,824	0	-9,750
5520011 - Computer Software, SAAS	22,646	0	0	3,357	0	0
5520020 - Computer Hardware, Non-Capit	178	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	724	1,200	1,200	795	1,200	0
5550000 - Training	54,141	111,500	111,500	8,053	44,000	-67,500
<b>Operating Expenses:</b>	<b>\$404,735</b>	<b>\$1,043,920</b>	<b>\$1,153,788</b>	<b>\$93,086</b>	<b>\$257,488</b>	<b>-\$786,432</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	65,000	159,508	80,539	0	-65,000
5644000 - Office Equipment Capital	1,895	0	0	0	0	0
5680010 - Computer Software, Capital	213,729	300,000	444,000	111,540	0	-300,000
<b>Capital Outlay:</b>	<b>\$215,624</b>	<b>\$365,000</b>	<b>\$603,508</b>	<b>\$192,079</b>	<b>\$0</b>	<b>-\$365,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,422,122</b>	<b>\$2,389,815</b>	<b>\$2,738,191</b>	<b>\$812,957</b>	<b>\$1,140,002</b>	<b>-\$1,249,813</b>

**1246 - IT APPLICATIONS SUPPORT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	831,494	1,082,715	1,082,715	553,456	1,063,450	-19,265
5120002 - Disaster Relief	5,476	0	0	0	0	0
5130001 - Vacancy Factor	0	-18,947	-18,947	0	-18,823	124
5140000 - Overtime	14,787	12,000	12,000	12,413	12,000	0
5140003 - Overtime- Disaster Relief	533	0	0	0	0	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	53,320	0	0	29,653	0	0
5160010 - Compensated Ann Leave Payoff	5,330	0	0	561	0	0
5160020 - Compensated Admin Leave	11,879	0	0	11,416	0	0
5170000 - Compensated Sick Leave	31,509	0	0	31,870	0	0
5170010 - Compensated Sick Leave Payoff	6,701	0	0	0	0	0
5210000 - Fica Taxes	71,224	82,827	82,827	47,166	82,277	-550
5220000 - Retirement Contributions	72,819	85,752	85,752	51,824	90,722	4,970
5230000 - Health Insurance	158,069	203,541	203,541	122,607	234,718	31,177
5231000 - Life Insurance	1,158	1,018	1,018	757	1,009	-9
5232000 - Dental Insurance	3,982	4,496	4,496	2,460	4,400	-96
5233000 - Lt Disability Insurance	1,554	1,786	1,786	1,016	1,774	-12
5233100 - St Disability Insurance	2,869	2,382	2,382	1,876	2,369	-13
5240000 - Workers' Compensation	2,193	2,815	2,815	1,461	2,474	-341
5250000 - Unemployment Compensation	228	0	0	5,367	0	0
<b>Personal Services:</b>	<b>\$1,275,139</b>	<b>\$1,460,385</b>	<b>\$1,460,385</b>	<b>\$873,903</b>	<b>\$1,476,370</b>	<b>\$15,985</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	13,940	42,140	42,140	8,255	64,350	22,210
5340000 - Other Contractual Services	141,610	160,000	160,000	49,495	225,000	65,000
5400000 - Travel And Per Diem	171	6,690	6,690	0	2,690	-4,000
5450000 - Insurance	0	0	0	0	2,854	2,854
5460000 - Repair & Maintenance Svcs	881,295	1,601,592	1,611,822	1,288,208	1,700,114	98,522
5490501 - OH-Workers' Compensation	4,712	5,008	5,008	5,008	5,008	0
5490503 - OH-Dental Insurance	874	832	832	832	832	0
5490504 - OH-Health Insurance	3,781	4,144	4,144	4,144	4,144	0
5490505 - OH-Life/AD&D, STD, LTD	2,180	1,008	1,008	1,008	1,071	63
5511000 - Office Supplies	20	0	0	0	0	0
5520010 - Computer Software	5,500	35,800	35,800	0	47,500	11,700
5540000 - Books,pubs,subs & Membership	639	11,719	11,719	8,950	1,350	-10,369
5541000 - Registration Fees	195	7,800	7,800	1,400	3,800	-4,000
5550000 - Training	5,768	23,500	23,500	16,040	18,500	-5,000
<b>Operating Expenses:</b>	<b>\$1,060,686</b>	<b>\$1,900,233</b>	<b>\$1,910,463</b>	<b>\$1,383,339</b>	<b>\$2,077,213</b>	<b>\$176,980</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	10,000	10,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,335,825</b>	<b>\$3,360,618</b>	<b>\$3,370,848</b>	<b>\$2,257,242</b>	<b>\$3,563,583</b>	<b>\$202,965</b>

**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	452,056	681,339	681,339	356,963	677,709	-3,630
5120002 - Disaster Relief	8,415	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,924	-11,924	0	-11,861	63
5140000 - Overtime	98	0	0	165	0	0
5140003 - Overtime- Disaster Relief	96	0	0	0	0	0
5160000 - Compensated Annual Leave	13,892	0	0	8,317	0	0
5160010 - Compensated Ann Leave Payoff	6,058	0	0	7,303	0	0
5160020 - Compensated Admin Leave	9,314	0	0	6,796	0	0
5170000 - Compensated Sick Leave	8,433	0	0	13,550	0	0
5170010 - Compensated Sick Leave Payoff	7,314	0	0	0	0	0
5210000 - Fica Taxes	37,294	52,124	52,124	28,901	51,847	-277
5220000 - Retirement Contributions	38,118	53,964	53,964	31,133	55,978	2,014
5230000 - Health Insurance	84,033	130,934	130,934	59,816	118,093	-12,841
5231000 - Life Insurance	528	640	640	363	637	-3
5232000 - Dental Insurance	1,684	2,108	2,108	1,086	2,108	0
5233000 - Lt Disability Insurance	709	1,126	1,126	487	1,120	-6
5233100 - St Disability Insurance	1,309	1,500	1,500	899	1,492	-8
5240000 - Workers' Compensation	1,235	1,773	1,773	1,093	1,804	31
<b>Personal Services:</b>	<b>\$670,585</b>	<b>\$913,584</b>	<b>\$913,584</b>	<b>\$516,871</b>	<b>\$898,927</b>	<b>-\$14,657</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	166,020	346,995	507,600	149,088	258,495	-88,500
5340000 - Other Contractual Services	118,902	129,100	129,100	29,499	129,100	0
5410000 - Communications	447,473	599,847	599,847	315,320	519,679	-80,168
5450000 - Insurance	0	0	0	0	1,623	1,623
5460000 - Repair & Maintenance Svcs	563,310	747,403	747,403	570,771	865,691	118,288
5490501 - OH-Workers' Compensation	1,612	2,691	2,691	2,691	2,691	0
5490503 - OH-Dental Insurance	299	447	447	447	447	0
5490504 - OH-Health Insurance	1,294	2,228	2,228	2,228	2,228	0
5490505 - OH-Life/AD&D, STD, LTD	708	542	542	542	542	0
5512000 - Office Equipment	24,123	20,100	20,100	14,966	20,100	0
5520000 - Operating Supplies	32,652	41,800	41,800	34,237	42,800	1,000
5520010 - Computer Software	86,340	84,500	78,500	15,249	181,777	97,277
5520020 - Computer Hardware, Non-Capit	128,521	279,100	274,068	152,434	212,800	-66,300
5520021 - Computer Hardware, Operating	27,647	67,000	47,000	21,553	67,500	500
5550000 - Training	15,674	18,000	18,000	4,548	15,000	-3,000
<b>Operating Expenses:</b>	<b>\$1,614,574</b>	<b>\$2,339,753</b>	<b>\$2,469,326</b>	<b>\$1,313,572</b>	<b>\$2,320,473</b>	<b>-\$19,280</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	80,633	0	53,946	8,869	0	0
5640000 - Machinery & Equipment	0	44,500	53,051	20,150	44,500	0
5640020 - Computer Hardware, Capital	374,502	395,100	402,981	150,485	420,000	24,900
5680010 - Computer Software, Capital	0	300,000	300,000	0	6,000	-294,000
<b>Capital Outlay:</b>	<b>\$455,136</b>	<b>\$739,600</b>	<b>\$809,978</b>	<b>\$179,505</b>	<b>\$470,500</b>	<b>-\$269,100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,740,294</b>	<b>\$3,992,937</b>	<b>\$4,192,888</b>	<b>\$2,009,947</b>	<b>\$3,689,900</b>	<b>-\$303,037</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 14.15 FTEs, which is a decrease of .05 FTEs due to the reallocation of a position. Personal Services decreased 1.62% due to the position reallocation 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 decreased slightly from the FY18 Adopted Budget.

Overall, this budget decreased 2.18% over the FY18 Adopted Budget.

### REVENUES

This office is supported by the General Fund.



**1251 - PROCUREMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	678,953	888,503	888,503	551,839	882,506	-5,997
5120002 - Disaster Relief	8,406	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,550	-15,550	0	-15,443	107
5150300 - Class C Meals	0	0	0	15	0	0
5160000 - Compensated Annual Leave	41,837	0	0	35,458	0	0
5160020 - Compensated Admin Leave	8,173	0	0	6,496	0	0
5170000 - Compensated Sick Leave	33,575	0	0	23,892	0	0
5210000 - Fica Taxes	56,978	67,971	67,971	46,429	67,514	-457
5220000 - Retirement Contributions	69,103	81,561	81,561	57,088	83,705	2,144
5230000 - Health Insurance	118,974	157,142	157,142	104,163	145,544	-11,598
5231000 - Life Insurance	915	835	835	773	829	-6
5232000 - Dental Insurance	3,351	3,828	3,828	2,634	3,814	-14
5233000 - Lt Disability Insurance	1,225	1,465	1,465	1,034	1,455	-10
5233100 - St Disability Insurance	2,263	1,954	1,954	1,910	1,942	-12
5240000 - Workers' Compensation	4,192	5,490	5,490	1,418	2,032	-3,458
<b>Personal Services:</b>	<b>\$1,027,946</b>	<b>\$1,193,199</b>	<b>\$1,193,199</b>	<b>\$833,150</b>	<b>\$1,173,898</b>	<b>-\$19,301</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	7,665	0	0	0	0	0
5400000 - Travel And Per Diem	712	3,000	3,000	415	1,500	-1,500
5420000 - Freight & Postage Services	1,735	2,000	2,000	1,044	1,500	-500
5440000 - Rentals And Leases	5,192	6,000	6,000	3,395	5,500	-500
5450000 - Insurance	4,929	3,812	3,812	3,812	3,447	-365
5470000 - Printing And Binding	1,791	2,000	2,000	994	2,000	0
5490000 - Oth Current Chgs & Obligations	7,033	5,500	5,500	4,255	5,500	0
5490501 - OH-Workers' Compensation	3,025	4,445	4,445	4,445	4,429	-16
5490502 - OH-Property & Liability Insuranc	749	442	442	442	442	0
5490503 - OH-Dental Insurance	562	738	738	738	736	-2
5490504 - OH-Health Insurance	2,427	3,678	3,678	3,678	3,665	-13
5490505 - OH-Life/AD&D, STD, LTD	1,330	895	895	895	891	-4
5511000 - Office Supplies	4,852	3,000	3,000	2,282	3,000	0
5512000 - Office Equipment	1,199	500	500	475	0	-500
5520000 - Operating Supplies	3,821	3,000	3,000	151	2,500	-500
5540000 - Books,pubs,subs & Membership	2,639	3,000	3,000	1,729	3,000	0
5541000 - Registration Fees	675	3,000	3,000	1,090	2,000	-1,000
5550000 - Training	4,243	7,000	7,000	5,239	4,000	-3,000
<b>Operating Expenses:</b>	<b>\$54,580</b>	<b>\$52,010</b>	<b>\$52,010</b>	<b>\$35,080</b>	<b>\$44,110</b>	<b>-\$7,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,082,525</b>	<b>\$1,245,209</b>	<b>\$1,245,209</b>	<b>\$868,230</b>	<b>\$1,218,008</b>	<b>-\$27,201</b>

## DEPARTMENT SUMMARY – HUMAN RESOURCES

### TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265). The Human Resources Department supports 11.15 FTEs which is a decrease of 0.50 FTE from the FY18 Adopted Budget due to the elimination of the part-time position. Personal Services increased .19% 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 3.41%, or \$12,348 from the FY18 Adopted Budget primarily due to increases in Professional Services due to Mandatory Compliance Courses and increase in Employment Verifications offset by a decrease in Other Current Charges & Obligations.

Overall, the FY19 budget increased 1.13% over the FY18 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**1263 - EMPLOYEE BENEFITS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	98,408	42,000	42,000	37,068	57,417	15,417
5420000 - Freight & Postage Services	1,663	1,400	1,400	1,059	1,400	0
5450002 - Insurance Admin Fees	6,707	0	0	0	0	0
5470000 - Printing And Binding	435	1,000	1,000	42	1,000	0
5490000 - Oth Current Chgs & Obligations	28,035	44,000	56,750	21,058	44,000	0
5520000 - Operating Supplies	1,706	1,500	1,500	0	1,500	0
5522500 - Food	467	1,400	1,400	1,048	1,400	0
5540000 - Books,pubs,subs & Membership	459	2,900	2,900	0	2,900	0
<b>Operating Expenses:</b>	<b>\$137,882</b>	<b>\$94,200</b>	<b>\$106,950</b>	<b>\$60,276</b>	<b>\$109,617</b>	<b>\$15,417</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$137,882</b>	<b>\$94,200</b>	<b>\$106,950</b>	<b>\$60,276</b>	<b>\$109,617</b>	<b>\$15,417</b>

## 1265 - HUMAN RESOURCES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	466,868	632,547	632,547	395,861	626,519	-6,028
5120002 - Disaster Relief	4,315	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,068	-11,068	0	-10,961	107
5140000 - Overtime	946	0	0	83	0	0
5140003 - Overtime- Disaster Relief	167	0	0	0	0	0
5160000 - Compensated Annual Leave	18,201	0	0	15,071	0	0
5160010 - Compensated Ann Leave Payoff	14,605	0	0	1,378	0	0
5160020 - Compensated Admin Leave	6,118	0	0	6,254	0	0
5170000 - Compensated Sick Leave	10,736	0	0	7,632	0	0
5170010 - Compensated Sick Leave Payoff	17,601	0	0	0	0	0
5210000 - Fica Taxes	39,667	48,397	48,397	31,347	47,930	-467
5220000 - Retirement Contributions	52,771	62,231	62,231	42,630	64,713	2,482
5230000 - Health Insurance	94,070	132,591	132,591	86,456	138,437	5,846
5231000 - Life Insurance	599	597	597	502	591	-6
5232000 - Dental Insurance	2,685	3,183	3,183	2,115	3,135	-48
5233000 - Lt Disability Insurance	803	1,042	1,042	671	1,032	-10
5233100 - St Disability Insurance	1,483	1,393	1,393	1,240	1,379	-14
5240000 - Workers' Compensation	1,240	1,643	1,643	978	1,440	-203
<b>Personal Services:</b>	<b>\$732,875</b>	<b>\$872,556</b>	<b>\$872,556</b>	<b>\$592,219</b>	<b>\$874,215</b>	<b>\$1,659</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	48,647	56,722	47,722	31,502	65,207	8,485
5310006 - Legal Fees	11,940	0	0	0	0	0
5314000 - Medical Svcs	29,518	64,575	63,575	29,615	56,396	-8,179
5400000 - Travel And Per Diem	0	2,000	1,000	0	1,000	-1,000
5410000 - Communications	1,333	2,000	2,000	1,110	2,000	0
5440000 - Rentals And Leases	9,135	6,847	6,847	5,557	6,847	0
5450000 - Insurance	98,788	104,224	104,224	104,224	104,224	0
5450502 - Insurance Claims - Prop & Casua	5,400	5,400	5,400	5,400	5,400	0
5462000 - Rep & Maint-automotive	9	500	0	0	500	0
5470000 - Printing And Binding	1,201	3,178	3,178	359	3,178	0
5490000 - Oth Current Chgs & Obligations	2,952	3,250	3,250	1,129	3,250	0
5490501 - OH-Workers' Compensation	2,767	3,646	3,646	3,646	3,489	-157
5490502 - OH-Property & Liability Insuranc	15,003	630	630	630	630	0
5490503 - OH-Dental Insurance	513	604	604	604	578	-26
5490504 - OH-Health Insurance	2,218	3,017	3,017	3,017	2,888	-129
5490505 - OH-Life/AD&D, STD, LTD	1,218	768	768	768	705	-63
5511000 - Office Supplies	1,269	1,000	1,000	578	1,000	0
5520000 - Operating Supplies	4,391	6,000	5,000	3,541	4,000	-2,000
5520010 - Computer Software	59	0	0	0	0	0
5521000 - Gas & Oil	0	250	0	0	250	0
5540000 - Books,pubs,subs & Membership	624	1,500	1,500	632	1,500	0
5550000 - Training	993	2,000	2,000	1,497	2,000	0
<b>Operating Expenses:</b>	<b>\$237,977</b>	<b>\$268,111</b>	<b>\$255,361</b>	<b>\$193,809</b>	<b>\$265,042</b>	<b>-\$3,069</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$970,853</b>	<b>\$1,140,667</b>	<b>\$1,127,917</b>	<b>\$786,028</b>	<b>\$1,139,257</b>	<b>-\$1,410</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 22.15 FTEs, which is an increase from the FY18 Adopted Budget as a result of the Debt & Investment Specialist position being reallocated from Business Services to the Comptroller's Office, which is partially offset by mid-year staffing changes. Personal Services increased 10.63% due to the following:

- Increase in FTEs as 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 increased 3.45% from the FY18 Adopted Budget.

Overall, this budget increased 10.20% from the FY18 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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	942,966	1,148,625	1,148,625	751,653	1,289,957	141,332
5120002 - Disaster Relief	11,433	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,099	-20,099	0	-22,571	-2,472
5140000 - Overtime	159	0	0	604	0	0
5140003 - Overtime- Disaster Relief	129	0	0	0	0	0
5160000 - Compensated Annual Leave	47,266	0	0	28,706	0	0
5160010 - Compensated Ann Leave Payoff	9,829	0	0	4,995	0	0
5160020 - Compensated Admin Leave	15,022	0	0	14,444	0	0
5170000 - Compensated Sick Leave	23,260	0	0	29,549	0	0
5170010 - Compensated Sick Leave Payoff	10,354	0	0	0	0	0
5210000 - Fica Taxes	76,393	87,873	87,873	59,553	98,678	10,805
5220000 - Retirement Contributions	99,704	113,358	113,358	82,094	129,239	15,881
5230000 - Health Insurance	223,954	312,961	312,961	201,994	322,673	9,712
5231000 - Life Insurance	1,223	1,085	1,085	956	1,215	130
5232000 - Dental Insurance	5,653	5,955	5,955	3,980	6,232	277
5233000 - Lt Disability Insurance	1,638	1,893	1,893	1,278	2,127	234
5233100 - St Disability Insurance	3,025	2,530	2,530	2,361	2,841	311
5240000 - Workers' Compensation	2,434	2,986	2,986	1,909	2,970	-16
5250000 - Unemployment Compensation	1,925	0	0	2,685	0	0
<b>Personal Services:</b>	<b>\$1,476,367</b>	<b>\$1,657,167</b>	<b>\$1,657,167</b>	<b>\$1,186,761</b>	<b>\$1,833,361</b>	<b>\$176,194</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	89,607	0	0	0
5340000 - Other Contractual Services	60,101	54,175	54,175	29,537	60,175	6,000
5400000 - Travel And Per Diem	411	250	250	0	250	0
5410000 - Communications	0	0	0	106	450	450
5420000 - Freight & Postage Services	6,972	7,100	7,100	4,406	7,100	0
5440000 - Rentals And Leases	4,519	3,700	3,700	1,839	3,700	0
5450000 - Insurance	8,669	6,365	6,365	6,365	5,791	-574
5460000 - Repair & Maintenance Svcs	543	415	415	340	415	0
5462000 - Rep & Maint-automotive	454	300	300	421	300	0
5470000 - Printing And Binding	4,515	2,000	2,000	2,004	2,125	125
5490000 - Oth Current Chgs & Obligations	0	725	725	0	725	0
5490501 - OH-Workers' Compensation	5,258	6,634	6,634	6,634	6,933	299
5490502 - OH-Property & Liability Insuranc	1,317	738	738	738	738	0
5490503 - OH-Dental Insurance	975	1,103	1,103	1,103	1,152	49
5490504 - OH-Health Insurance	4,219	5,490	5,490	5,490	5,737	247
5490505 - OH-Life/AD&D, STD, LTD	2,311	1,335	1,335	1,335	1,395	60
5511000 - Office Supplies	8,473	8,000	8,000	3,969	8,000	0
5520000 - Operating Supplies	3,809	2,700	2,700	0	1,000	-1,700
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	1,830	2,149	2,149	1,545	2,403	254
5541000 - Registration Fees	860	2,700	2,700	749	750	-1,950
5550000 - Training	0	0	400	0	400	400
<b>Operating Expenses:</b>	<b>\$115,235</b>	<b>\$106,079</b>	<b>\$196,086</b>	<b>\$66,582</b>	<b>\$109,739</b>	<b>\$3,660</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,591,602</b>	<b>\$1,763,246</b>	<b>\$1,853,253</b>	<b>\$1,253,343</b>	<b>\$1,943,100</b>	<b>\$179,854</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 6.10 FTEs, which is an increase of 0.05 FTE due to the reallocation of a position from the FY18 Adopted Budget, as well as mid-year staffing changes. The Value Adjustment Board will now include Personal Services in an effort to better track the work effort required for this mandate. All operating costs associated within the Value Adjustment Board are mandated.

Overall impact to Personal Services is an increase of 5.99% from the FY18 Adopted Budget due to the following:

- Mid-year staffing changes.
- Changes to employee health insurance plan selection.
- 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 3.77% as a result of a reduction in Travel and Per Diem due to the completion of the Certified Public Manager Program by Staff.

Overall, the Clerk to the Board FY18 Budget increased 4.50% from the FY18 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:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	271,564	327,792	327,792	192,625	316,895	-10,897
5120002 - Disaster Relief	5,240	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,737	-5,737	0	-5,545	192
5140000 - Overtime	1,148	0	0	0	0	0
5140003 - Overtime- Disaster Relief	680	0	0	0	0	0
5150300 - Class C Meals	120	0	0	210	0	0
5160000 - Compensated Annual Leave	27,611	0	0	15,550	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	10,982	0	0
5160020 - Compensated Admin Leave	1,672	0	0	1,722	0	0
5170000 - Compensated Sick Leave	14,950	0	0	6,679	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	17,895	0	0
5210000 - Fica Taxes	23,709	25,076	25,076	17,997	24,242	-834
5220000 - Retirement Contributions	30,038	31,478	31,478	21,925	28,628	-2,850
5230000 - Health Insurance	52,266	51,763	51,763	37,284	65,897	14,134
5231000 - Life Insurance	392	308	308	266	298	-10
5232000 - Dental Insurance	1,448	1,465	1,465	948	1,619	154
5233000 - Lt Disability Insurance	524	541	541	355	524	-17
5233100 - St Disability Insurance	968	721	721	656	699	-22
5240000 - Workers' Compensation	737	852	852	565	729	-123
<b>Personal Services:</b>	<b>\$433,066</b>	<b>\$434,259</b>	<b>\$434,259</b>	<b>\$325,660</b>	<b>\$433,986</b>	<b>-\$273</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	278	700	700	473	200	-500
5420000 - Freight & Postage Services	14	200	200	36	100	-100
5440000 - Rentals And Leases	4,968	4,800	4,800	1,663	4,800	0
5450000 - Insurance	2,857	1,625	1,625	1,625	1,382	-243
5460000 - Repair & Maintenance Svcs	0	1,000	1,000	18	1,000	0
5470000 - Printing And Binding	37	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	56	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,500	1,894	1,894	1,894	1,800	-94
5490502 - OH-Property & Liability Insuranc	434	188	188	188	188	0
5490503 - OH-Dental Insurance	278	315	315	315	299	-16
5490504 - OH-Health Insurance	1,204	1,567	1,567	1,567	1,489	-78
5490505 - OH-Life/AD&D, STD, LTD	659	381	381	381	362	-19
5511000 - Office Supplies	2,520	3,000	3,000	1,837	3,000	0
5520000 - Operating Supplies	260	1,200	1,200	20	1,200	0
5540000 - Books,pubs,subs & Membership	6,211	9,000	9,000	6,764	9,000	0
5550000 - Training	1,609	2,900	2,900	2,160	600	-2,300
<b>Operating Expenses:</b>	<b>\$22,884</b>	<b>\$28,770</b>	<b>\$28,770</b>	<b>\$18,940</b>	<b>\$25,420</b>	<b>-\$3,350</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$455,950</b>	<b>\$463,029</b>	<b>\$463,029</b>	<b>\$344,599</b>	<b>\$459,406</b>	<b>-\$3,623</b>



**1282 - VALUE ADJUSTMENT BOARD**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	0	0	20,483	20,483
5130001 - Vacancy Factor	0	0	0	0	-359	-359
5210000 - Fica Taxes	0	0	0	0	1,567	1,567
5220000 - Retirement Contributions	0	0	0	0	1,692	1,692
5230000 - Health Insurance	0	0	0	0	2,668	2,668
5231000 - Life Insurance	0	0	0	0	19	19
5232000 - Dental Insurance	0	0	0	0	102	102
5233000 - Lt Disability Insurance	0	0	0	0	33	33
5233100 - St Disability Insurance	0	0	0	0	45	45
5240000 - Workers' Compensation	0	0	0	0	47	47
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,297</b>	<b>\$26,297</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	9,400	13,000	13,000	5,969	13,000	0
5340000 - Other Contractual Services	28,653	31,600	31,600	18,813	31,600	0
5400000 - Travel And Per Diem	0	0	0	0	200	200
5420000 - Freight & Postage Services	21	100	100	5	50	-50
5490000 - Oth Current Chgs & Obligations	2,127	2,500	2,500	3,982	2,500	0
5490501 - OH-Workers' Compensation	0	0	0	0	109	109
5490503 - OH-Dental Insurance	0	0	0	0	18	18
5490504 - OH-Health Insurance	0	0	0	0	91	91
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	22	22
<b>Operating Expenses:</b>	<b>\$40,200</b>	<b>\$49,700</b>	<b>\$49,700</b>	<b>\$28,768</b>	<b>\$50,090</b>	<b>\$390</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$40,200</b>	<b>\$49,700</b>	<b>\$49,700</b>	<b>\$28,768</b>	<b>\$76,387</b>	<b>\$26,687</b>

## DEPARTMENT SUMMARY – COUNTY ATTORNEY

### TRENDS & ISSUES

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

Personal Services supports 7 FTEs which is unchanged from the FY18 Adopted Budget. Personal Services increased 2.94% due to the following:

- A mid-year re-class for the Assistant County Attorney I position.
- 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 \$96,442, or 32.75%, over the FY18 Adopted Budget due to an increase in Legal Fees which is partially offset by other minor increases and decreases based on trends and current year actuals.

Overall, this budget increased 10.04% from the FY18 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**1311 - COUNTY ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	574,429	669,394	669,394	442,530	677,497	8,103
5120002 - Disaster Relief	1,378	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-11,715	-11,715	0	-11,857	-142
5140000 - Overtime	9	0	0	0	0	0
5150300 - Class C Meals	15	0	0	41	0	0
5160000 - Compensated Annual Leave	35,632	0	0	26,773	0	0
5160010 - Compensated Ann Leave Payoff	1,925	0	0	0	0	0
5160020 - Compensated Admin Leave	11,353	0	0	10,830	0	0
5170000 - Compensated Sick Leave	18,781	0	0	14,962	0	0
5210000 - Fica Taxes	44,901	51,208	51,208	34,040	51,826	618
5220000 - Retirement Contributions	117,647	113,155	113,155	92,931	134,492	21,337
5230000 - Health Insurance	93,340	107,897	107,897	78,847	105,973	-1,924
5231000 - Life Insurance	772	630	630	606	637	7
5232000 - Dental Insurance	1,963	2,030	2,030	1,467	2,030	0
5233000 - Lt Disability Insurance	1,036	1,104	1,104	809	1,118	14
5233100 - St Disability Insurance	1,914	1,431	1,431	1,504	1,448	17
5240000 - Workers' Compensation	1,249	1,501	1,501	961	1,194	-307
<b>Personal Services:</b>	<b>\$911,746</b>	<b>\$942,035</b>	<b>\$942,035</b>	<b>\$709,902</b>	<b>\$969,758</b>	<b>\$27,723</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,000	0	0	0	0	0
5310006 - Legal Fees	291,257	250,000	250,000	208,822	350,000	100,000
5330000 - Court Reporter Svcs	0	1,000	1,000	365	500	-500
5400000 - Travel And Per Diem	7,218	5,000	5,000	5,631	6,000	1,000
5410000 - Communications	1,954	2,000	2,000	1,210	1,500	-500
5420000 - Freight & Postage Services	794	800	800	735	800	0
5450000 - Insurance	4,137	2,597	2,597	2,597	2,339	-258
5460000 - Repair & Maintenance Svcs	1,095	500	500	448	750	250
5470000 - Printing And Binding	63	250	250	93	200	-50
5490000 - Oth Current Chgs & Obligations	1,315	1,000	1,000	227	750	-250
5490501 - OH-Workers' Compensation	1,736	2,191	2,191	2,191	2,191	0
5490502 - OH-Property & Liability Insuranc	628	301	301	301	301	0
5490503 - OH-Dental Insurance	322	364	364	364	364	0
5490504 - OH-Health Insurance	1,393	1,813	1,813	1,813	1,813	0
5490505 - OH-Life/AD&D, STD, LTD	763	441	441	441	441	0
5490900 - Other Current Charges-courts	77	500	500	0	0	-500
5511000 - Office Supplies	1,736	3,500	3,500	2,657	3,000	-500
5512000 - Office Equipment	4,427	750	750	0	500	-250
5520000 - Operating Supplies	1,982	2,500	2,500	1,207	2,000	-500
5540000 - Books,pubs,subs & Membership	7,358	16,000	16,000	12,946	15,000	-1,000
5541000 - Registration Fees	3,620	3,000	3,000	1,830	2,500	-500
<b>Operating Expenses:</b>	<b>\$334,875</b>	<b>\$294,507</b>	<b>\$294,507</b>	<b>\$243,879</b>	<b>\$390,949</b>	<b>\$96,442</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,246,621</b>	<b>\$1,236,542</b>	<b>\$1,236,542</b>	<b>\$953,781</b>	<b>\$1,360,707</b>	<b>\$124,165</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 Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465) and Heritage Park (7503). For FY19, Parks (7201) is being combined with Passive Parks (1416).

A total of 99.05 FTEs are allocated to Community Development in the General Fund for FY19, which is a decrease of 3.35 FTEs from the FY18 Adopted Budget. This decrease is a result of a departmental reorganization which included the partial reallocation of positions to other Funds based on their work effort in Current Planning (1456) including 8 Code Enforcement Officer positions, Community Development Administration (1457), Planning & Design (1454), Passive Parks (1416) and Customer Care Administration (1458). Personal Services decreased 5.90% over the FY18 Adopted Budget due to 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 decreased 4.11% from the FY18 Adopted Budget primarily due to maintenance at the Community Centers and BVL landscaping.

Capital Outlay includes funding for replacement computers and equipment as well as an electronic message board for the Robert Guevara Community Center. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Grants & Aids includes funding for the Roadway Bank.

Overall, Community Development in the General Fund decreased 10.89% from the FY18 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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	247,117	682,013	552,883	643,134	0	-682,013
<b>Capital Outlay:</b>	<b>\$247,117</b>	<b>\$682,013</b>	<b>\$552,883</b>	<b>\$643,134</b>	<b>\$0</b>	<b>-\$682,013</b>
<b>Grants and Aids:</b>						
5821000 - Aids Private Organization-cap	900,000	900,000	900,000	0	16,987	-883,013
<b>Grants and Aids:</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$900,000</b>	<b>\$0</b>	<b>\$16,987</b>	<b>-\$883,013</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	117,788	117,788	0	846,495	728,707
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$117,788</b>	<b>\$117,788</b>	<b>\$0</b>	<b>\$846,495</b>	<b>\$728,707</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,147,117</b>	<b>\$1,699,801</b>	<b>\$1,570,671</b>	<b>\$643,134</b>	<b>\$863,482</b>	<b>-\$836,319</b>

### 1410 - FARM & CITY DAYS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	0	0	0	164	200	200
5490000 - Oth Current Chgs & Obligations	0	993	993	0	0	-993
5520000 - Operating Supplies	0	3,515	3,876	122	2,027	-1,488
5522500 - Food	0	2,000	2,000	695	2,793	793
5526000 - Clothing	996	1,183	1,183	179	1,183	0
<b>Operating Expenses:</b>	<b>\$996</b>	<b>\$7,691</b>	<b>\$8,052</b>	<b>\$1,160</b>	<b>\$6,203</b>	<b>-\$1,488</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$996</b>	<b>\$7,691</b>	<b>\$8,052</b>	<b>\$1,160</b>	<b>\$6,203</b>	<b>-\$1,488</b>

**1413 - SOIL & WATER CONSERVATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	76,105	87,967	87,967	56,294	87,963	-4
5130001 - Vacancy Factor	0	-1,540	-1,540	0	-1,540	0
5160000 - Compensated Annual Leave	4,805	0	0	4,413	0	0
5170000 - Compensated Sick Leave	4,495	0	0	3,574	0	0
5210000 - Fica Taxes	6,025	6,729	6,729	4,516	6,729	0
5220000 - Retirement Contributions	6,514	6,967	6,967	5,091	7,266	299
5230000 - Health Insurance	34,409	36,894	36,894	26,961	36,290	-604
5231000 - Life Insurance	105	83	83	79	83	0
5232000 - Dental Insurance	574	580	580	419	580	0
5233000 - Lt Disability Insurance	141	145	145	106	145	0
5233100 - St Disability Insurance	260	194	194	195	194	0
5240000 - Workers' Compensation	1,238	1,463	1,463	928	1,364	-99
<b>Personal Services:</b>	<b>\$134,670</b>	<b>\$139,482</b>	<b>\$139,482</b>	<b>\$102,576</b>	<b>\$139,074</b>	<b>-\$408</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	248	956	956	25	881	-75
5410000 - Communications	276	566	566	217	252	-314
5420000 - Freight & Postage Services	160	530	530	26	265	-265
5430000 - Utility Services	28	1,200	1,200	244	1,200	0
5450000 - Insurance	659	689	689	689	601	-88
5462000 - Rep & Maint-automotive	55	600	600	19	600	0
5470000 - Printing And Binding	35	0	0	0	0	0
5490501 - OH-Workers' Compensation	496	626	626	626	626	0
5490502 - OH-Property & Liability Insuranc	75	80	80	80	80	0
5490503 - OH-Dental Insurance	92	104	104	104	104	0
5490504 - OH-Health Insurance	398	518	518	518	518	0
5490505 - OH-Life/AD&D, STD, LTD	218	126	126	126	126	0
5511000 - Office Supplies	1,118	1,200	1,200	984	1,200	0
5520000 - Operating Supplies	416	500	500	495	425	-75
5521000 - Gas & Oil	1,658	2,385	2,385	1,061	1,962	-423
5540000 - Books,pubs,subs & Membership	90	50	50	60	50	0
5550000 - Training	0	334	334	38	223	-111
<b>Operating Expenses:</b>	<b>\$6,022</b>	<b>\$10,464</b>	<b>\$10,464</b>	<b>\$5,313</b>	<b>\$9,113</b>	<b>-\$1,351</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$140,692</b>	<b>\$149,946</b>	<b>\$149,946</b>	<b>\$107,889</b>	<b>\$148,187</b>	<b>-\$1,759</b>

## 1414 - COOPERATIVE EXTENSION SERVICES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	438,229	590,983	590,983	360,352	571,209	-19,774
5120002 - Disaster Relief	9,315	0	0	0	0	0
5130001 - Vacancy Factor	0	-10,342	-10,342	0	-9,996	346
5140000 - Overtime	509	0	0	485	0	0
5140003 - Overtime- Disaster Relief	379	0	0	0	0	0
5160000 - Compensated Annual Leave	29,161	0	0	22,741	0	0
5160010 - Compensated Ann Leave Payoff	6,142	0	0	0	0	0
5160020 - Compensated Admin Leave	3,030	0	0	4,401	0	0
5170000 - Compensated Sick Leave	14,506	0	0	18,045	0	0
5210000 - Fica Taxes	37,852	45,209	45,209	31,051	43,698	-1,511
5220000 - Retirement Contributions	43,576	51,535	51,535	37,593	51,386	-149
5230000 - Health Insurance	68,960	105,610	105,610	77,114	98,426	-7,184
5231000 - Life Insurance	596	554	554	499	536	-18
5232000 - Dental Insurance	3,364	3,964	3,964	2,724	3,770	-194
5233000 - Lt Disability Insurance	796	974	974	666	941	-33
5233100 - St Disability Insurance	1,472	1,302	1,302	1,231	1,258	-44
5240000 - Workers' Compensation	2,550	4,531	4,531	2,068	3,084	-1,447
<b>Personal Services:</b>	<b>\$660,437</b>	<b>\$794,320</b>	<b>\$794,320</b>	<b>\$558,969</b>	<b>\$764,312</b>	<b>-\$30,008</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	61,463	25,000	25,000	1,680	25,000	0
5340000 - Other Contractual Services	25,706	28,000	28,000	8,736	28,000	0
5400000 - Travel And Per Diem	11,286	14,954	14,954	3,497	14,650	-304
5410000 - Communications	1,470	1,800	1,800	1,084	1,800	0
5420000 - Freight & Postage Services	133	300	300	33	200	-100
5430000 - Utility Services	1,494	1,164	1,164	776	1,164	0
5440000 - Rentals And Leases	11,647	11,710	11,710	9,486	11,710	0
5450000 - Insurance	20,955	10,237	10,237	10,237	8,869	-1,368
5460000 - Repair & Maintenance Svcs	329	829	829	0	862	33
5462000 - Rep & Maint-automotive	4,217	4,600	4,600	2,375	5,600	1,000
5470000 - Printing And Binding	25	0	0	23	0	0
5490501 - OH-Workers' Compensation	3,720	4,695	4,695	4,695	4,695	0
5490502 - OH-Property & Liability Insuranc	1,958	992	992	992	992	0
5490503 - OH-Dental Insurance	690	780	780	780	780	0
5490504 - OH-Health Insurance	2,985	3,885	3,885	3,885	3,885	0
5490505 - OH-Life/AD&D, STD, LTD	1,635	945	945	945	945	0
5511000 - Office Supplies	4,653	5,493	5,493	2,827	5,493	0
5520000 - Operating Supplies	5,358	5,400	5,400	1,323	5,400	0
5520020 - Computer Hardware, Non-Capit	2,313	2,275	5,633	3,236	408	-1,867
5521000 - Gas & Oil	4,114	5,495	5,495	3,025	4,731	-764
5522000 - Chemicals	0	500	500	30	500	0
5540000 - Books,pubs,subs & Membership	1,652	1,385	1,385	1,426	1,355	-30
5541000 - Registration Fees	0	3,400	3,400	252	3,600	200
5550000 - Training	525	5,075	5,075	0	5,075	0
<b>Operating Expenses:</b>	<b>\$168,329</b>	<b>\$138,914</b>	<b>\$142,272</b>	<b>\$61,343</b>	<b>\$135,714</b>	<b>-\$3,200</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	4,387	3,358	0	0	3,300	-58
<b>Capital Outlay:</b>	<b>\$4,387</b>	<b>\$3,358</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,300</b>	<b>-\$58</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$833,154</b>	<b>\$936,592</b>	<b>\$936,592</b>	<b>\$620,313</b>	<b>\$903,326</b>	<b>-\$33,266</b>



**1416 - PASSIVE PARKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	132,168	183,878	181,878	115,325	878,774	694,896
5120002 - Disaster Relief	505	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,218	-3,218	0	-15,587	-12,369
5140000 - Overtime	174	0	2,000	78	12,005	12,005
5150300 - Class C Meals	6	0	0	0	0	0
5160000 - Compensated Annual Leave	8,978	0	0	6,171	0	0
5160010 - Compensated Ann Leave Payoff	1,223	0	0	352	0	0
5160020 - Compensated Admin Leave	1,025	0	0	1,544	0	0
5170000 - Compensated Sick Leave	5,968	0	0	5,193	0	0
5210000 - Fica Taxes	10,939	14,069	14,069	9,370	68,149	54,080
5220000 - Retirement Contributions	11,425	14,561	14,561	10,190	81,517	66,956
5230000 - Health Insurance	34,494	53,559	53,559	32,342	188,224	134,665
5231000 - Life Insurance	183	173	173	165	835	662
5232000 - Dental Insurance	950	1,107	1,107	682	5,114	4,007
5233000 - Lt Disability Insurance	246	304	304	221	1,473	1,169
5233100 - St Disability Insurance	454	404	404	409	1,960	1,556
5240000 - Workers' Compensation	2,396	3,112	3,112	1,806	34,089	30,977
<b>Personal Services:</b>	<b>\$211,136</b>	<b>\$267,949</b>	<b>\$267,949</b>	<b>\$183,849</b>	<b>\$1,256,553</b>	<b>\$988,604</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	26,517	24,470	60,000	60,000
5340000 - Other Contractual Services	19,980	169,420	169,420	13,874	178,140	8,720
5400000 - Travel And Per Diem	50	100	100	0	150	50
5410000 - Communications	639	1,200	1,200	1,297	5,940	4,740
5420000 - Freight & Postage Services	0	50	50	0	150	100
5430000 - Utility Services	3,219	3,836	3,836	2,636	112,885	109,049
5440000 - Rentals And Leases	1,364	1,300	1,300	224	11,425	10,125
5450000 - Insurance	2,806	3,127	3,127	3,127	2,967	-160
5450502 - Insurance Claims - Prop & Casua	0	0	0	0	52,144	52,144
5460000 - Repair & Maintenance Svcs	6,864	129,000	129,000	2,743	252,300	123,300
5462000 - Rep & Maint-automotive	9,521	11,400	11,400	8,456	40,100	28,700
5470000 - Printing And Binding	0	1,000	1,000	0	2,000	1,000
5490000 - Oth Current Chgs & Obligations	10	2,000	2,000	143	3,150	1,150
5490501 - OH-Workers' Compensation	819	1,255	1,255	1,255	6,387	5,132
5490502 - OH-Property & Liability Insuranc	426	265	265	265	9,368	9,103
5490503 - OH-Dental Insurance	152	208	208	208	1,061	853
5490504 - OH-Health Insurance	654	1,033	1,033	1,033	5,281	4,248
5490505 - OH-Life/AD&D, STD, LTD	357	249	249	249	1,346	1,097
5520000 - Operating Supplies	2,652	4,440	4,440	1,148	56,177	51,737
5520010 - Computer Software	0	0	0	350	5,000	5,000
5521000 - Gas & Oil	1,980	3,050	3,050	1,835	39,247	36,197
5522000 - Chemicals	2,498	2,500	2,500	2,420	26,000	23,500
5525000 - Tools	1,651	3,000	3,000	1,873	11,750	8,750
5540000 - Books,pubs,subs & Membership	189	395	395	0	450	55
5550000 - Training	160	1,640	1,640	81	3,710	2,070
<b>Operating Expenses:</b>	<b>\$55,990</b>	<b>\$340,468</b>	<b>\$366,985</b>	<b>\$67,687</b>	<b>\$887,128</b>	<b>\$546,660</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	29,800	29,800
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$29,800</b>	<b>\$29,800</b>

**1416 - PASSIVE PARKS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$267,126</b>	<b>\$608,417</b>	<b>\$634,934</b>	<b>\$251,536</b>	<b>\$2,173,481</b>	<b>\$1,565,064</b>

### 1419 - COMMUNITY CENTERS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	212,114	424,291	424,291	183,105	467,526	43,235
5410000 - Communications	19,498	14,040	14,040	9,852	14,232	192
5430000 - Utility Services	25,763	24,624	24,624	16,819	24,984	360
5440000 - Rentals And Leases	848	1,500	1,500	874	1,000	-500
5450000 - Insurance	236	2,441	2,441	2,441	184	-2,257
5460000 - Repair & Maintenance Svcs	116,900	141,606	141,606	45,931	107,690	-33,916
5490000 - Oth Current Chgs & Obligations	190	190	190	200	210	20
5490502 - OH-Property & Liability Insuranc	0	283	283	283	283	0
5511000 - Office Supplies	334	120	120	0	120	0
5512000 - Office Equipment	13,725	6,000	6,000	7,969	0	-6,000
5520000 - Operating Supplies	551	6,000	6,000	1,681	6,300	300
5520020 - Computer Hardware, Non-Capit	0	1,290	1,290	0	1,200	-90
5521000 - Gas & Oil	182	600	600	189	600	0
<b>Operating Expenses:</b>	<b>\$390,341</b>	<b>\$622,985</b>	<b>\$622,985</b>	<b>\$269,344</b>	<b>\$624,329</b>	<b>\$1,344</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	0	0	0	24,900	24,900
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$24,900</b>	<b>\$24,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$390,341</b>	<b>\$622,985</b>	<b>\$622,985</b>	<b>\$269,344</b>	<b>\$649,229</b>	<b>\$26,244</b>

### 1427 - IMPACT FEE COORDINATION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	48,418	52,330	52,330	34,821	52,332	2
5120002 - Disaster Relief	1,710	0	0	0	0	0
5130001 - Vacancy Factor	0	-916	-916	0	-916	0
5160000 - Compensated Annual Leave	4,994	0	0	1,510	0	0
5160020 - Compensated Admin Leave	1,086	0	0	1,006	0	0
5170000 - Compensated Sick Leave	434	0	0	906	0	0
5210000 - Fica Taxes	4,160	4,003	4,003	2,805	4,004	1
5220000 - Retirement Contributions	4,321	4,144	4,144	3,029	4,323	179
5230000 - Health Insurance	8,602	8,301	8,301	6,066	8,165	-136
5231000 - Life Insurance	69	49	49	47	49	0
5232000 - Dental Insurance	144	131	131	94	131	0
5233000 - Lt Disability Insurance	93	86	86	63	86	0
5233100 - St Disability Insurance	172	115	115	116	115	0
5240000 - Workers' Compensation	130	136	136	88	120	-16
<b>Personal Services:</b>	<b>\$74,332</b>	<b>\$68,379</b>	<b>\$68,379</b>	<b>\$50,552</b>	<b>\$68,409</b>	<b>\$30</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	31	0	40	13	40	40
5450000 - Insurance	128	54	54	54	56	2
5490501 - OH-Workers' Compensation	248	141	141	141	141	0
5490502 - OH-Property & Liability Insuranc	19	6	6	6	6	0
5490503 - OH-Dental Insurance	46	23	23	23	23	0
5490504 - OH-Health Insurance	198	116	116	116	116	0
5490505 - OH-Life/AD&D, STD, LTD	109	28	28	28	28	0
<b>Operating Expenses:</b>	<b>\$779</b>	<b>\$368</b>	<b>\$408</b>	<b>\$381</b>	<b>\$410</b>	<b>\$42</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$75,112</b>	<b>\$68,747</b>	<b>\$68,787</b>	<b>\$50,932</b>	<b>\$68,819</b>	<b>\$72</b>

**1453 - DEVELOPMENT REVIEW**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,008,657	1,298,969	1,298,969	810,037	1,313,030	14,061
5120002 - Disaster Relief	2,570	0	0	0	0	0
5130001 - Vacancy Factor	0	-22,731	-22,731	0	-22,975	-244
5140000 - Overtime	1,235	0	0	9,982	0	0
5140003 - Overtime- Disaster Relief	377	0	0	0	0	0
5150300 - Class C Meals	327	0	0	114	0	0
5160000 - Compensated Annual Leave	69,807	0	0	38,226	0	0
5160010 - Compensated Ann Leave Payoff	3,126	0	0	0	0	0
5160020 - Compensated Admin Leave	14,029	0	0	12,702	0	0
5170000 - Compensated Sick Leave	32,018	0	0	39,374	0	0
5210000 - Fica Taxes	83,581	99,372	99,372	67,205	100,445	1,073
5220000 - Retirement Contributions	100,569	114,354	114,354	83,901	125,907	11,553
5230000 - Health Insurance	193,372	265,955	265,955	156,545	223,917	-42,038
5231000 - Life Insurance	1,379	1,222	1,222	1,091	1,235	13
5232000 - Dental Insurance	4,765	5,463	5,463	3,668	5,655	192
5233000 - Lt Disability Insurance	1,849	2,141	2,141	1,465	2,165	24
5233100 - St Disability Insurance	3,417	2,859	2,859	2,705	2,888	29
5240000 - Workers' Compensation	14,649	27,692	27,692	9,483	14,672	-13,020
<b>Personal Services:</b>	<b>\$1,535,726</b>	<b>\$1,795,296</b>	<b>\$1,795,296</b>	<b>\$1,236,498</b>	<b>\$1,766,939</b>	<b>-\$28,357</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	31,200	30,000	30,000	25,004	40,000	10,000
5340000 - Other Contractual Services	10,147	6,314	6,314	7,798	6,401	87
5400000 - Travel And Per Diem	2,752	4,677	4,677	1,148	11,486	6,809
5410000 - Communications	7,154	9,352	9,352	5,336	9,187	-165
5420000 - Freight & Postage Services	398	300	300	140	300	0
5450000 - Insurance	7,428	9,477	9,477	9,477	7,259	-2,218
5450502 - Insurance Claims - Prop & Casua	551	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	135	1,434	1,434	284	1,293	-141
5462000 - Rep & Maint-automotive	1,679	6,000	6,000	2,118	6,000	0
5470000 - Printing And Binding	30	90	90	105	198	108
5490500 - Reimbursement Of Py Revenue	2,430	0	0	255	0	0
5490501 - OH-Workers' Compensation	4,588	6,416	6,416	6,416	6,416	0
5490502 - OH-Property & Liability Insuranc	1,128	770	770	770	770	0
5490503 - OH-Dental Insurance	851	1,066	1,066	1,066	1,066	0
5490504 - OH-Health Insurance	3,681	5,310	5,310	5,310	5,310	0
5490505 - OH-Life/AD&D, STD, LTD	2,017	1,292	1,292	1,292	1,292	0
5520000 - Operating Supplies	1,995	4,309	4,309	1,490	2,041	-2,268
5520010 - Computer Software	0	744	744	0	1,400	656
5520021 - Computer Hardware, Operating	0	7,069	7,069	1,236	2,150	-4,919
5521000 - Gas & Oil	17,096	25,347	25,347	11,980	23,587	-1,760
5540000 - Books,pubs,subs & Membership	1,307	1,341	1,341	1,037	1,879	538
5550000 - Training	7,232	9,340	9,340	1,735	10,050	710
<b>Operating Expenses:</b>	<b>\$103,797</b>	<b>\$130,648</b>	<b>\$130,648</b>	<b>\$83,999</b>	<b>\$138,085</b>	<b>\$7,437</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	3,359	3,359	1,893	0	-3,359
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,359</b>	<b>\$3,359</b>	<b>\$1,893</b>	<b>\$0</b>	<b>-\$3,359</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,639,524</b>	<b>\$1,929,303</b>	<b>\$1,929,303</b>	<b>\$1,322,390</b>	<b>\$1,905,024</b>	<b>-\$24,279</b>

**1454 - PLANNING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,335,643	722,152	722,152	528,612	743,791	21,639
5120002 - Disaster Relief	9,043	0	0	411	0	0
5130000 - Other Salaries & Wages	2,268	0	0	1,290	0	0
5130001 - Vacancy Factor	0	-12,638	-12,638	0	-13,017	-379
5140000 - Overtime	1,263	0	0	75	0	0
5140002 - Overtime- Code Enforcement	274	0	0	0	0	0
5140003 - Overtime- Disaster Relief	3,002	0	0	0	0	0
5150300 - Class C Meals	26	0	0	0	0	0
5160000 - Compensated Annual Leave	71,997	0	0	18,046	0	0
5160010 - Compensated Ann Leave Payoff	2,239	0	0	10,966	0	0
5160020 - Compensated Admin Leave	18,046	0	0	12,757	0	0
5170000 - Compensated Sick Leave	69,479	0	0	21,496	0	0
5210000 - Fica Taxes	109,657	55,246	55,246	42,932	56,896	1,650
5220000 - Retirement Contributions	115,101	57,194	57,194	45,882	60,907	3,713
5230000 - Health Insurance	286,624	167,460	167,460	103,526	140,285	-27,175
5231000 - Life Insurance	1,797	680	680	694	701	21
5232000 - Dental Insurance	7,025	3,094	3,094	2,309	3,185	91
5233000 - Lt Disability Insurance	2,410	1,191	1,191	926	1,228	37
5233100 - St Disability Insurance	4,452	1,590	1,590	1,710	1,638	48
5240000 - Workers' Compensation	13,399	1,879	1,879	1,377	1,714	-165
5250000 - Unemployment Compensation	339	0	0	0	0	0
<b>Personal Services:</b>	<b>\$2,054,083</b>	<b>\$997,848</b>	<b>\$997,848</b>	<b>\$793,009</b>	<b>\$997,328</b>	<b>-\$520</b>

**1454 - PLANNING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	23,373	0	20,000	20,000	0	0
5310006 - Legal Fees	14,477	0	0	0	0	0
5340000 - Other Contractual Services	15,939	0	0	7,066	0	0
5340007 - Other Contractual Services-Penn	16,254	0	0	0	0	0
5400000 - Travel And Per Diem	6,754	8,530	8,530	1,692	7,700	-830
5410000 - Communications	11,068	0	0	0	0	0
5420000 - Freight & Postage Services	22,983	1,000	1,000	1,443	1,000	0
5450000 - Insurance	11,445	10,487	10,487	10,487	4,402	-6,085
5460000 - Repair & Maintenance Svcs	70,586	0	0	0	0	0
5462000 - Rep & Maint-automotive	5,526	0	0	236	0	0
5470000 - Printing And Binding	2,860	1,000	1,000	49	1,000	0
5490000 - Oth Current Chgs & Obligations	17,375	9,000	9,000	6,048	9,700	700
5490500 - Reimbursement Of Py Revenue	340	0	0	6,245	0	0
5490501 - OH-Workers' Compensation	7,266	3,537	3,537	3,537	3,584	47
5490502 - OH-Property & Liability Insuranc	1,739	1,215	1,215	1,215	1,215	0
5490503 - OH-Dental Insurance	1,348	588	588	588	596	8
5490504 - OH-Health Insurance	5,831	2,927	2,927	2,927	2,965	38
5490505 - OH-Life/AD&D, STD, LTD	3,270	756	756	756	765	9
5511000 - Office Supplies	370	0	0	0	0	0
5512000 - Office Equipment	699	0	0	0	0	0
5520000 - Operating Supplies	3,823	500	500	305	500	0
5520010 - Computer Software	7,895	3,378	3,378	2,110	3,378	0
5520020 - Computer Hardware, Non-Capit.	1,211	0	0	0	0	0
5521000 - Gas & Oil	18,047	0	0	2,681	0	0
5540000 - Books,pubs,subs & Membership	179,009	74,474	74,474	73,477	77,810	3,336
5550000 - Training	3,891	5,295	5,295	255	6,345	1,050
<b>Operating Expenses:</b>	<b>\$453,380</b>	<b>\$122,687</b>	<b>\$142,687</b>	<b>\$141,119</b>	<b>\$120,960</b>	<b>-\$1,727</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	5,390	0	0	0	0	0
5680010 - Computer Software, Capital	0	3,900	3,900	0	1,400	-2,500
<b>Capital Outlay:</b>	<b>\$5,390</b>	<b>\$3,900</b>	<b>\$3,900</b>	<b>\$0</b>	<b>\$1,400</b>	<b>-\$2,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,512,853</b>	<b>\$1,124,435</b>	<b>\$1,144,435</b>	<b>\$934,128</b>	<b>\$1,119,688</b>	<b>-\$4,747</b>

**1455 - THE TREE BANK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	13,075	72,638	83,624	0	83,624	10,986
<b>Operating Expenses:</b>	<b>\$13,076</b>	<b>\$72,638</b>	<b>\$83,624</b>	<b>\$0</b>	<b>\$83,624</b>	<b>\$10,986</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,076</b>	<b>\$72,638</b>	<b>\$83,624</b>	<b>\$0</b>	<b>\$83,624</b>	<b>\$10,986</b>



## 1456 - CURRENT PLANNING

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	428,891	1,228,842	1,228,842	720,153	1,155,162	-73,680
5120002 - Disaster Relief	317	0	0	0	0	0
5130001 - Vacancy Factor	0	-21,504	-21,504	0	-20,210	1,294
5140000 - Overtime	0	0	0	10,130	0	0
5140002 - Overtime- Code Enforcement	0	0	0	1,200	0	0
5140003 - Overtime- Disaster Relief	31	0	0	0	0	0
5160000 - Compensated Annual Leave	29,077	0	0	38,047	0	0
5160010 - Compensated Ann Leave Payoff	2,966	0	0	16,219	0	0
5160020 - Compensated Admin Leave	4,882	0	0	5,374	0	0
5170000 - Compensated Sick Leave	40,042	0	0	36,839	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	14,341	0	0
5210000 - Fica Taxes	37,465	94,008	94,008	61,537	88,369	-5,639
5220000 - Retirement Contributions	40,836	100,618	100,618	69,945	101,528	910
5230000 - Health Insurance	128,202	275,368	275,368	181,554	290,722	15,354
5231000 - Life Insurance	618	1,159	1,159	997	1,091	-68
5232000 - Dental Insurance	2,921	6,622	6,622	4,265	6,576	-46
5233000 - Lt Disability Insurance	824	2,027	2,027	1,333	1,905	-122
5233100 - St Disability Insurance	1,523	2,702	2,702	2,464	2,540	-162
5240000 - Workers' Compensation	1,161	14,763	14,763	9,266	11,172	-3,591
<b>Personal Services:</b>	<b>\$719,754</b>	<b>\$1,704,605</b>	<b>\$1,704,605</b>	<b>\$1,173,664</b>	<b>\$1,638,855</b>	<b>-\$65,750</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,750	0	0	590	0	0
5310006 - Legal Fees	0	29,000	29,000	9,825	29,000	0
5312000 - Tax Collector Fees	7,952	9,650	9,650	4,059	9,650	0
5340000 - Other Contractual Services	8,480	7,450	7,450	6,649	7,185	-265
5340007 - Other Contractual Services-Penn	0	29,070	29,070	6,503	29,070	0
5400000 - Travel And Per Diem	0	4,827	4,827	704	4,827	0
5410000 - Communications	0	12,420	12,420	6,956	11,738	-682
5420000 - Freight & Postage Services	778	15,000	15,000	9,169	15,000	0
5450000 - Insurance	0	0	0	0	5,129	5,129
5460000 - Repair & Maintenance Svcs	0	151,360	151,360	30,365	151,360	0
5462000 - Rep & Maint-automotive	0	6,000	6,000	1,853	6,000	0
5470000 - Printing And Binding	338	7,985	7,985	1,536	7,985	0
5490000 - Oth Current Chgs & Obligations	20,912	19,000	19,000	17,275	19,000	0
5490011 - Cash over/shorts	0	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	4,180	0	0	5,000	0	0
5490501 - OH-Workers' Compensation	2,728	7,512	7,512	7,512	7,352	-160
5490503 - OH-Dental Insurance	506	1,248	1,248	1,248	1,218	-30
5490504 - OH-Health Insurance	2,189	6,216	6,216	6,216	6,086	-130
5490505 - OH-Life/AD&D, STD, LTD	1,199	1,512	1,512	1,512	1,482	-30
5520000 - Operating Supplies	0	1,125	1,125	1,376	1,125	0
5520010 - Computer Software	0	1,000	1,000	0	0	-1,000
5520020 - Computer Hardware, Non-Capit	0	600	600	1,786	0	-600
5521000 - Gas & Oil	0	18,550	18,550	7,365	21,000	2,450
5540000 - Books,pubs,subs & Membership	276	2,627	2,627	1,448	2,436	-191
5550000 - Training	0	7,734	7,734	2,490	7,239	-495
<b>Operating Expenses:</b>	<b>\$52,289</b>	<b>\$339,886</b>	<b>\$339,886</b>	<b>\$131,436</b>	<b>\$343,882</b>	<b>\$3,996</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$772,043</b>	<b>\$2,044,491</b>	<b>\$2,044,491</b>	<b>\$1,305,100</b>	<b>\$1,982,737</b>	<b>-\$61,754</b>

## 1457 - COMMUNITY DEVELOPMENT ADMINISTRATION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	393,035	523,422	523,422	297,568	276,672	-246,750
5120002 - Disaster Relief	4,928	0	0	0	0	0
5130001 - Vacancy Factor	0	-9,161	-9,161	0	-4,841	4,320
5160000 - Compensated Annual Leave	22,482	0	0	12,928	0	0
5160010 - Compensated Ann Leave Payoff	3,057	0	0	0	0	0
5160020 - Compensated Admin Leave	8,564	0	0	8,035	0	0
5170000 - Compensated Sick Leave	23,158	0	0	10,184	0	0
5170020 - Sick Bank Leave	1,009	0	0	0	0	0
5210000 - Fica Taxes	32,698	40,044	40,044	23,416	21,167	-18,877
5220000 - Retirement Contributions	49,788	56,454	56,454	36,995	38,875	-17,579
5230000 - Health Insurance	42,419	63,876	63,876	33,841	28,133	-35,743
5231000 - Life Insurance	553	492	492	408	260	-232
5232000 - Dental Insurance	1,290	1,532	1,532	912	766	-766
5233000 - Lt Disability Insurance	745	865	865	545	456	-409
5233100 - St Disability Insurance	1,375	1,152	1,152	1,014	610	-542
5240000 - Workers' Compensation	1,047	1,362	1,362	756	638	-724
<b>Personal Services:</b>	<b>\$586,148</b>	<b>\$680,038</b>	<b>\$680,038</b>	<b>\$426,603</b>	<b>\$362,736</b>	<b>-\$317,302</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	572,894	725,000	868,553	343,185	725,000	0
5340000 - Other Contractual Services	127,596	0	0	200	0	0
5400000 - Travel And Per Diem	2,672	2,149	2,149	34	3,000	851
5420000 - Freight & Postage Services	23	0	0	0	0	0
5440000 - Rentals And Leases	18,267	22,500	22,500	12,147	22,500	0
5450000 - Insurance	1,288	865	865	865	1,121	256
5460000 - Repair & Maintenance Svcs	980	0	0	0	0	0
5462000 - Rep & Maint-automotive	4,606	3,600	3,600	471	3,600	0
5470000 - Printing And Binding	386	0	0	2,117	0	0
5490000 - Oth Current Chgs & Obligations	2,165	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,339	1,737	1,737	1,737	830	-907
5490503 - OH-Dental Insurance	247	287	287	287	138	-149
5490504 - OH-Health Insurance	1,074	1,439	1,439	1,439	685	-754
5490505 - OH-Life/AD&D, STD, LTD	589	352	352	352	168	-184
5511000 - Office Supplies	8,450	15,000	15,000	7,499	15,000	0
5512000 - Office Equipment	10,236	9,000	9,000	520	9,000	0
5520000 - Operating Supplies	11,804	0	0	2,766	0	0
5520010 - Computer Software	0	0	0	328	0	0
5520020 - Computer Hardware, Non-Capit	1,256	0	0	362	0	0
5521000 - Gas & Oil	1,367	1,908	1,908	515	2,160	252
5540000 - Books,pubs,subs & Membership	754	1,246	1,246	1,294	1,024	-222
5550000 - Training	375	2,520	2,520	735	2,450	-70
<b>Operating Expenses:</b>	<b>\$768,367</b>	<b>\$787,603</b>	<b>\$931,156</b>	<b>\$376,854</b>	<b>\$786,676</b>	<b>-\$927</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	16,087	0	0	0	0	0
5640000 - Machinery & Equipment	2,299	0	0	0	0	0
5644000 - Office Equipment Capital	3,681	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$22,067</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,376,582</b>	<b>\$1,467,641</b>	<b>\$1,611,194</b>	<b>\$803,457</b>	<b>\$1,149,412</b>	<b>-\$318,229</b>

**1458 - CUSTOMER CARE ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	209,691	150,341	150,341	94,277	152,919	2,578
5120002 - Disaster Relief	1,276	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,632	-2,632	0	-2,677	-45
5140000 - Overtime	0	0	0	393	0	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	14,882	0	0	3,046	0	0
5160020 - Compensated Admin Leave	1,458	0	0	1,390	0	0
5170000 - Compensated Sick Leave	9,635	0	0	3,008	0	0
5210000 - Fica Taxes	17,919	11,501	11,501	7,685	11,697	196
5220000 - Retirement Contributions	18,346	12,045	12,045	8,177	12,779	734
5230000 - Health Insurance	43,910	31,226	31,226	20,961	23,295	-7,931
5231000 - Life Insurance	295	144	144	121	147	3
5232000 - Dental Insurance	1,509	889	889	545	594	-295
5233000 - Lt Disability Insurance	392	248	248	162	254	6
5233100 - St Disability Insurance	725	333	333	298	339	6
5240000 - Workers' Compensation	544	389	389	234	353	-36
<b>Personal Services:</b>	<b>\$320,597</b>	<b>\$204,484</b>	<b>\$204,484</b>	<b>\$140,297</b>	<b>\$199,700</b>	<b>-\$4,784</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	121	1,700	1,700	537	1,836	136
5450000 - Insurance	1,288	6,102	6,102	6,102	4,814	-1,288
5460000 - Repair & Maintenance Svcs	11,694	54,500	54,500	19,736	54,500	0
5490501 - OH-Workers' Compensation	3,618	973	973	973	974	1
5490502 - OH-Property & Liability Insuranc	0	558	558	558	558	0
5490503 - OH-Dental Insurance	1,090	985	985	985	166	-819
5490504 - OH-Health Insurance	4,241	3,890	3,890	3,890	803	-3,087
5490505 - OH-Life/AD&D, STD, LTD	1,175	734	734	734	193	-541
5520010 - Computer Software	12,000	0	0	34,090	0	0
5540000 - Books,pubs,subs & Membership	0	525	525	350	525	0
5550000 - Training	800	1,845	1,845	0	2,145	300
<b>Operating Expenses:</b>	<b>\$36,027</b>	<b>\$71,812</b>	<b>\$71,812</b>	<b>\$67,954</b>	<b>\$66,514</b>	<b>-\$5,298</b>
<b>Capital Outlay:</b>						
5680010 - Computer Software, Capital	0	0	0	0	6,000	6,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$356,624</b>	<b>\$276,296</b>	<b>\$276,296</b>	<b>\$208,252</b>	<b>\$272,214</b>	<b>-\$4,082</b>

**2551 - SHINGLE CREEK PERPETUAL MAINT**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	227,380	229,015	0	200,170	-27,210
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$227,380</b>	<b>\$229,015</b>	<b>\$0</b>	<b>\$200,170</b>	<b>-\$27,210</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$227,380</b>	<b>\$229,015</b>	<b>\$0</b>	<b>\$200,170</b>	<b>-\$27,210</b>

**7201 - PARKS AND RECREATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	574,961	663,673	663,673	430,705	0	-663,673
5120002 - Disaster Relief	2,051	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,787	-11,787	0	0	11,787
5140000 - Overtime	7,590	10,005	10,005	3,259	0	-10,005
5150300 - Class C Meals	75	0	0	0	0	0
5160000 - Compensated Annual Leave	49,153	0	0	27,068	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,277	0	0
5160020 - Compensated Admin Leave	1,372	0	0	1,997	0	0
5170000 - Compensated Sick Leave	15,143	0	0	24,320	0	0
5210000 - Fica Taxes	47,996	51,539	51,539	36,465	0	-51,539
5220000 - Retirement Contributions	56,844	60,703	60,703	44,226	0	-60,703
5230000 - Health Insurance	156,093	177,697	177,697	108,415	0	-177,697
5231000 - Life Insurance	793	632	632	581	0	-632
5232000 - Dental Insurance	3,982	4,133	4,133	2,894	0	-4,133
5233000 - Lt Disability Insurance	1,056	1,112	1,112	778	0	-1,112
5233100 - St Disability Insurance	1,952	1,484	1,484	1,437	0	-1,484
5240000 - Workers' Compensation	28,995	33,506	33,506	21,060	0	-33,506
5250000 - Unemployment Compensation	1,851	0	0	436	0	0
<b>Personal Services:</b>	<b>\$949,908</b>	<b>\$992,697</b>	<b>\$992,697</b>	<b>\$706,918</b>	<b>\$0</b>	<b>-\$992,697</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	7	0	0	0	0	0
5340000 - Other Contractual Services	16,109	168,575	168,575	17,002	0	-168,575
5400000 - Travel And Per Diem	50	50	50	0	0	-50
5410000 - Communications	3,356	3,420	3,420	1,765	0	-3,420
5420000 - Freight & Postage Services	2	150	150	19	0	-150
5430000 - Utility Services	114,429	124,457	124,457	92,858	0	-124,457
5440000 - Rentals And Leases	10,298	13,085	13,085	6,696	0	-13,085
5450000 - Insurance	28,899	26,400	26,400	26,400	0	-26,400
5450502 - Insurance Claims - Prop & Casua	334	52,144	52,144	52,144	0	-52,144
5460000 - Repair & Maintenance Svcs	85,793	185,235	185,235	57,199	0	-185,235
5462000 - Rep & Maint-automotive	78,193	28,300	41,738	47,914	0	-28,300
5470000 - Printing And Binding	0	250	250	0	0	-250
5490000 - Oth Current Chgs & Obligations	612	200	200	0	0	-200
5490501 - OH-Workers' Compensation	4,216	5,164	5,164	5,164	0	-5,164
5490502 - OH-Property & Liability Insuranc	4,388	9,103	9,103	9,103	0	-9,103
5490503 - OH-Dental Insurance	782	858	858	858	0	-858
5490504 - OH-Health Insurance	3,383	4,274	4,274	4,274	0	-4,274
5490505 - OH-Life/AD&D, STD, LTD	1,962	1,103	1,103	1,103	0	-1,103
5520000 - Operating Supplies	20,948	30,050	30,050	32,641	0	-30,050
5520020 - Computer Hardware, Non-Capit.	948	1,330	285	0	0	-1,330
5521000 - Gas & Oil	37,342	34,901	34,901	24,460	0	-34,901
5522000 - Chemicals	18,792	19,855	19,855	14,362	0	-19,855
5525000 - Tools	3,595	7,500	7,500	4,129	0	-7,500
5550000 - Training	1,841	5,040	5,040	3,420	0	-5,040
<b>Operating Expenses:</b>	<b>\$436,279</b>	<b>\$721,444</b>	<b>\$733,837</b>	<b>\$401,512</b>	<b>\$0</b>	<b>-\$721,444</b>

### 7201 - PARKS AND RECREATION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	74,346	23,000	23,000	10,751	0	-23,000
5640000 - Machinery & Equipment	38,074	85,000	85,000	81,197	0	-85,000
5640020 - Computer Hardware, Capital	0	0	1,045	1,043	0	0
<b>Capital Outlay:</b>	<b>\$112,421</b>	<b>\$108,000</b>	<b>\$109,045</b>	<b>\$92,990</b>	<b>\$0</b>	<b>-\$108,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,498,607</b>	<b>\$1,822,141</b>	<b>\$1,835,579</b>	<b>\$1,201,420</b>	<b>\$0</b>	<b>-\$1,822,141</b>

**7241 - SPLIT OAK & LAKE LIZZIE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	10,000	10,000
5460000 - Repair & Maintenance Svcs	0	0	0	0	32,500	32,500
5490000 - Oth Current Chgs & Obligations	0	610,652	610,652	0	568,152	-42,500
<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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	3,500	3,500
5460000 - Repair & Maintenance Svcs	0	0	0	0	4,000	4,000
5490000 - Oth Current Chgs & Obligations	0	68,650	68,650	0	61,150	-7,500
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$68,650</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$68,650</b>	<b>\$0</b>	<b>\$68,650</b>	<b>\$0</b>



**7465 - POINCIANA SCRUB**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 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>

## DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

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### 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 2.90 FTEs which is a decrease of 2.00 FTEs from the FY18 Adopted Budget as a result of a departmental restructuring and reallocation of positions. Personal Services decreased 14.69% from the FY18 Adopted Budget due to the above mentioned departmental restructuring 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 decreased slightly from the FY18 Adopted Budget.

Grants & Aids decreased 40.00% as funding has not been allocated to Technology Development Initiatives for FY19.

Overall, this budget decreased 29.70% from the FY18 Adopted Budget.

### REVENUES

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

**1428 - STRATEGIC INITIATIVES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	106,184	197,733	197,733	52,944	188,520	-9,213
5130001 - Vacancy Factor	0	-3,460	-3,460	0	-3,299	161
5160000 - Compensated Annual Leave	2,898	0	0	2,136	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	8,963	0	0
5160020 - Compensated Admin Leave	326	0	0	0	0	0
5170000 - Compensated Sick Leave	1,207	0	0	2,102	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	6,678	0	0
5210000 - Fica Taxes	7,726	15,128	15,128	5,173	14,421	-707
5220000 - Retirement Contributions	17,592	21,706	21,706	9,913	22,238	532
5230000 - Health Insurance	13,280	14,992	14,992	9,424	27,110	12,118
5231000 - Life Insurance	136	186	186	70	178	-8
5232000 - Dental Insurance	383	378	378	210	461	83
5233000 - Lt Disability Insurance	182	327	327	94	314	-13
5233100 - St Disability Insurance	337	435	435	174	413	-22
5240000 - Workers' Compensation	254	513	513	168	432	-81
<b>Personal Services:</b>	<b>\$150,506</b>	<b>\$247,938</b>	<b>\$247,938</b>	<b>\$98,048</b>	<b>\$250,788</b>	<b>\$2,850</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	93,681	250,000	304,687	56,940	250,000	0
5340000 - Other Contractual Services	38,937	107,906	277,439	177,189	7,906	-100,000
5400000 - Travel And Per Diem	12,141	10,000	10,000	6,448	4,000	-6,000
5410000 - Communications	732	500	500	726	1,000	500
5420000 - Freight & Postage Services	14	1,000	1,000	0	100	-900
5450000 - Insurance	784	698	698	698	271	-427
5470000 - Printing And Binding	436	1,500	1,500	129	500	-1,000
5490000 - Oth Current Chgs & Obligations	0	76,750	76,750	0	1,750	-75,000
5490501 - OH-Workers' Compensation	237	721	721	721	641	-80
5490502 - OH-Property & Liability Insuranc	119	81	81	81	81	0
5490503 - OH-Dental Insurance	45	119	119	119	108	-11
5490504 - OH-Health Insurance	189	597	597	597	532	-65
5490505 - OH-Life/AD&D, STD, LTD	104	146	146	146	130	-16
5511000 - Office Supplies	107	2,997	2,997	176	500	-2,497
5520000 - Operating Supplies	296	31,000	31,000	88	100	-30,900
5540000 - Books,pubs,subs & Membership	26,240	26,260	26,260	3,200	1,260	-25,000
5541000 - Registration Fees	1,947	3,000	3,000	743	3,000	0
5550000 - Training	0	3,000	3,000	0	3,000	0
<b>Operating Expenses:</b>	<b>\$176,009</b>	<b>\$516,275</b>	<b>\$740,495</b>	<b>\$248,001</b>	<b>\$274,879</b>	<b>-\$241,396</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$326,514</b>	<b>\$764,213</b>	<b>\$988,433</b>	<b>\$346,049</b>	<b>\$525,667</b>	<b>-\$238,546</b>

## 5101 - ECONOMIC DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	136,053	138,103	138,103	100,661	93,553	-44,550
5130001 - Vacancy Factor	0	-2,418	-2,418	0	-1,637	781
5160000 - Compensated Annual Leave	6,378	0	0	5,017	0	0
5160020 - Compensated Admin Leave	1,535	0	0	316	0	0
5170000 - Compensated Sick Leave	1,820	0	0	1,841	0	0
5210000 - Fica Taxes	10,002	10,567	10,567	7,214	7,157	-3,410
5220000 - Retirement Contributions	16,138	16,464	16,464	13,083	13,630	-2,834
5230000 - Health Insurance	27,960	27,958	27,958	21,976	11,081	-16,877
5231000 - Life Insurance	180	130	130	134	88	-42
5232000 - Dental Insurance	532	464	464	364	204	-260
5233000 - Lt Disability Insurance	241	228	228	180	154	-74
5233100 - St Disability Insurance	446	304	304	333	205	-99
5240000 - Workers' Compensation	335	360	360	248	215	-145
<b>Personal Services:</b>	<b>\$201,620</b>	<b>\$192,160</b>	<b>\$192,160</b>	<b>\$151,368</b>	<b>\$124,650</b>	<b>-\$67,510</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	5,000	5,000	0	0	-5,000
5310006 - Legal Fees	25,460	2,000	2,000	3,999	5,000	3,000
5340000 - Other Contractual Services	384,586	423,000	423,000	271,080	418,000	-5,000
5400000 - Travel And Per Diem	6,581	12,000	12,000	3,869	4,000	-8,000
5410000 - Communications	225	560	560	325	560	0
5420000 - Freight & Postage Services	0	500	500	8	250	-250
5440000 - Rentals And Leases	2,507	4,178	4,178	1,858	5,000	822
5450000 - Insurance	2,186	1,453	1,453	1,453	1,090	-363
5462000 - Rep & Maint-automotive	44	500	500	99	500	0
5470000 - Printing And Binding	546	2,500	2,500	1,211	2,500	0
5480000 - Promotional Activities	18,239	20,000	20,000	17,998	22,500	2,500
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
5490501 - OH-Workers' Compensation	719	813	813	813	266	-547
5490502 - OH-Property & Liability Insuranc	228	168	168	168	168	0
5490503 - OH-Dental Insurance	134	135	135	135	44	-91
5490504 - OH-Health Insurance	577	673	673	673	221	-452
5490505 - OH-Life/AD&D, STD, LTD	316	164	164	164	54	-110
5511000 - Office Supplies	170	1,000	1,000	220	500	-500
5520000 - Operating Supplies	121	1,000	1,000	333	1,000	0
5521000 - Gas & Oil	217	700	700	263	300	-400
5540000 - Books,pubs,subs & Membership	12,047	6,500	6,500	8,265	12,000	5,500
5541000 - Registration Fees	935	7,400	7,400	1,226	8,500	1,100
<b>Operating Expenses:</b>	<b>\$455,837</b>	<b>\$523,244</b>	<b>\$523,244</b>	<b>\$314,159</b>	<b>\$515,453</b>	<b>-\$7,791</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$657,457</b>	<b>\$715,404</b>	<b>\$715,404</b>	<b>\$465,527</b>	<b>\$640,103</b>	<b>-\$75,301</b>

### 5105 - ECONOMIC INCENTIVES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5480000 - Promotional Activities	14,480	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	240,377	175,000	581,339	195,364	394,056	219,056
<b>Operating Expenses:</b>	<b>\$254,857</b>	<b>\$175,000</b>	<b>\$581,339</b>	<b>\$195,364</b>	<b>\$394,056</b>	<b>\$219,056</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	610,553	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$610,553</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$865,410</b>	<b>\$175,000</b>	<b>\$581,339</b>	<b>\$195,364</b>	<b>\$394,056</b>	<b>\$219,056</b>

### 5115 - TECHNOLOGY DEVELOPMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	88,359	174,200	232,842	159,259	179,200	5,000
5310006 - Legal Fees	0	0	20,849	20,849	25,000	25,000
5450000 - Insurance	0	109,798	109,798	109,798	109,798	0
5490502 - OH-Property & Liability Insuranc	0	12,754	12,754	12,754	12,754	0
<b>Operating Expenses:</b>	<b>\$88,359</b>	<b>\$296,752</b>	<b>\$376,243</b>	<b>\$302,660</b>	<b>\$326,752</b>	<b>\$30,000</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	3,045,000	5,000,000	4,920,509	0	3,000,000	-2,000,000
<b>Grants and Aids:</b>	<b>\$3,045,000</b>	<b>\$5,000,000</b>	<b>\$4,920,509</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>-\$2,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,133,359</b>	<b>\$5,296,752</b>	<b>\$5,296,752</b>	<b>\$302,660</b>	<b>\$3,326,752</b>	<b>-\$1,970,000</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 22.6 FTEs are allocated to Court Administration in the General Fund which is an increase of 1 FTE as a result of a mid-year adjustment for the Visitation Center Program. Personal Services increased 4.6% from the FY18 Adopted Budget as a result of the increase in FTE as well as the following:

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

Operating Expenses increased 6.2% over the FY18 Adopted budget primarily due to the addition of five new leases for Court Administration's multifunction copiers to replace those that are at the end of their useful life. Also, increases are associated with programs that are restricted in funding uses whereby projected remaining funds are appropriated within each individual cost centers.

Overall, Court Administration in the General Fund increased 5% over the FY18 Adopted Budget.

### REVENUES

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

Court Innovations is funded by 25% of every \$65 collected for traffic violations. Revenues are projected to increase 7.2% over the FY18 Adopted Budget.

Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. These revenues are projected to decrease 6.9% over the FY18 Adopted Budget.

The Mediation Office is funded by Balance Forward.

Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

### 1510 - COURT ADMINISTRATION INNOVATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	32,208	35,864	35,864	17,050	34,653	-1,211
5130001 - Vacancy Factor	0	-628	-628	0	-606	22
5140000 - Overtime	220	0	0	116	0	0
5160000 - Compensated Annual Leave	1,716	0	0	1,840	0	0
5170000 - Compensated Sick Leave	917	0	0	1,039	0	0
5210000 - Fica Taxes	2,652	2,744	2,744	1,517	2,650	-94
5220000 - Retirement Contributions	2,675	2,840	2,840	1,588	2,862	22
5230000 - Health Insurance	7,309	7,831	7,831	3,915	15,121	7,290
5231000 - Life Insurance	43	34	34	22	33	-1
5232000 - Dental Insurance	287	290	290	143	242	-48
5233000 - Lt Disability Insurance	57	59	59	29	57	-2
5233100 - St Disability Insurance	106	79	79	54	76	-3
5240000 - Workers' Compensation	80	93	93	46	80	-13
<b>Personal Services:</b>	<b>\$48,268</b>	<b>\$49,206</b>	<b>\$49,206</b>	<b>\$27,361</b>	<b>\$55,168</b>	<b>\$5,962</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	0	0	0	0	178	178
5490501 - OH-Workers' Compensation	248	313	313	313	313	0
5490503 - OH-Dental Insurance	46	52	52	52	52	0
5490504 - OH-Health Insurance	199	259	259	259	259	0
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	63	0
5490900 - Other Current Charges-courts	0	42,573	55,848	0	66,612	24,039
5511000 - Office Supplies	23	500	500	0	500	0
5520000 - Operating Supplies	1,188	2,200	2,200	902	1,700	-500
5522500 - Food	65	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	1,945	2,480	2,480	2,430	3,080	600
<b>Operating Expenses:</b>	<b>\$3,823</b>	<b>\$48,940</b>	<b>\$62,215</b>	<b>\$4,019</b>	<b>\$73,257</b>	<b>\$24,317</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$52,090</b>	<b>\$98,146</b>	<b>\$111,421</b>	<b>\$31,380</b>	<b>\$128,425</b>	<b>\$30,279</b>



**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	95,905	117,040	117,040	73,790	115,253	-1,787
5130001 - Vacancy Factor	0	-2,048	-2,048	0	-2,016	32
5140000 - Overtime	194	0	0	19	0	0
5160000 - Compensated Annual Leave	4,363	0	0	2,170	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,012	0	0
5160020 - Compensated Admin Leave	87	0	0	0	0	0
5170000 - Compensated Sick Leave	4,188	0	0	2,127	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,240	0	0
5210000 - Fica Taxes	7,593	8,954	8,954	6,216	8,816	-138
5220000 - Retirement Contributions	9,543	10,842	10,842	7,415	11,217	375
5230000 - Health Insurance	31,720	38,494	38,494	22,612	26,913	-11,581
5231000 - Life Insurance	123	111	111	94	109	-2
5232000 - Dental Insurance	731	870	870	574	870	0
5233000 - Lt Disability Insurance	164	193	193	125	190	-3
5233100 - St Disability Insurance	303	258	258	232	254	-4
5240000 - Workers' Compensation	240	305	305	194	266	-39
<b>Personal Services:</b>	<b>\$155,155</b>	<b>\$175,019</b>	<b>\$175,019</b>	<b>\$121,820</b>	<b>\$161,872</b>	<b>-\$13,147</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	2,000	2,000	0	2,000	0
5400000 - Travel And Per Diem	0	500	500	47	500	0
5410000 - Communications	17,761	19,200	19,200	10,520	21,700	2,500
5420000 - Freight & Postage Services	85	400	400	308	300	-100
5440000 - Rentals And Leases	2,201	3,000	3,000	1,468	13,500	10,500
5450000 - Insurance	67,968	32,751	32,751	32,751	29,034	-3,717
5450502 - Insurance Claims - Prop & Casua	14,765	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	8,703	12,500	12,500	6,854	12,500	0
5470000 - Printing And Binding	0	0	0	23	0	0
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490502 - OH-Property & Liability Insuranc	11,684	3,796	3,796	3,796	3,796	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5490900 - Other Current Charges-courts	0	3,000	3,000	0	0	-3,000
5511000 - Office Supplies	2,260	800	800	902	1,100	300
5512000 - Office Equipment	590	0	0	0	0	0
5520000 - Operating Supplies	703	1,000	7,546	7,434	1,000	0
5540000 - Books,pubs,subs & Membership	30	0	0	25	0	0
5541000 - Registration Fees	0	0	0	874	0	0
<b>Operating Expenses:</b>	<b>\$128,557</b>	<b>\$81,008</b>	<b>\$87,554</b>	<b>\$67,063</b>	<b>\$87,491</b>	<b>\$6,483</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,500	3,500	0	0	-3,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,500</b>	<b>\$3,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$283,712</b>	<b>\$259,527</b>	<b>\$266,073</b>	<b>\$188,883</b>	<b>\$249,363</b>	<b>-\$10,164</b>

**1515 - TEEN COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	69,814	96,323	96,323	60,942	86,923	-9,400
5130001 - Vacancy Factor	0	-1,686	-1,686	0	-1,521	165
5160000 - Compensated Annual Leave	3,239	0	0	1,058	0	0
5160010 - Compensated Ann Leave Payoff	1,908	0	0	0	0	0
5160020 - Compensated Admin Leave	0	0	0	197	0	0
5170000 - Compensated Sick Leave	2,213	0	0	1,127	0	0
5210000 - Fica Taxes	5,552	7,368	7,368	4,511	6,649	-719
5220000 - Retirement Contributions	5,867	7,629	7,629	5,015	7,179	-450
5230000 - Health Insurance	19,133	27,589	27,589	22,408	29,810	2,221
5231000 - Life Insurance	89	91	91	78	82	-9
5232000 - Dental Insurance	474	532	532	419	580	48
5233000 - Lt Disability Insurance	120	159	159	104	143	-16
5233100 - St Disability Insurance	221	212	212	193	192	-20
5240000 - Workers' Compensation	177	250	250	146	200	-50
<b>Personal Services:</b>	<b>\$108,808</b>	<b>\$138,467</b>	<b>\$138,467</b>	<b>\$96,198</b>	<b>\$130,237</b>	<b>-\$8,230</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	5,710	9,375	9,375	4,825	9,375	0
5400000 - Travel And Per Diem	1,338	1,900	1,900	872	1,900	0
5420000 - Freight & Postage Services	340	300	300	239	300	0
5450000 - Insurance	0	0	0	0	5	5
5460000 - Repair & Maintenance Svcs	0	275	275	213	0	-275
5470000 - Printing And Binding	107	350	350	92	350	0
5490501 - OH-Workers' Compensation	496	626	626	626	626	0
5490503 - OH-Dental Insurance	92	104	104	104	104	0
5490504 - OH-Health Insurance	398	518	518	518	518	0
5490505 - OH-Life/AD&D, STD, LTD	218	126	126	126	126	0
5490900 - Other Current Charges-courts	0	317,499	424,527	0	334,096	16,597
5511000 - Office Supplies	476	700	700	512	700	0
5512000 - Office Equipment	0	1,635	1,635	768	0	-1,635
5520000 - Operating Supplies	2,915	3,810	3,810	2,842	2,900	-910
5520020 - Computer Hardware, Non-Capit.	0	950	950	801	0	-950
5522500 - Food	816	1,600	1,600	654	1,100	-500
5540000 - Books,pubs,subs & Membership	200	225	225	300	225	0
5541000 - Registration Fees	90	250	250	100	250	0
<b>Operating Expenses:</b>	<b>\$13,197</b>	<b>\$340,243</b>	<b>\$447,271</b>	<b>\$13,593</b>	<b>\$352,575</b>	<b>\$12,332</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$122,005</b>	<b>\$478,710</b>	<b>\$585,738</b>	<b>\$109,791</b>	<b>\$482,812</b>	<b>\$4,102</b>

**1520 - JURY SERVICES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	78,158	110,312	110,312	71,538	109,554	-758
5130001 - Vacancy Factor	0	-1,931	-1,931	0	-1,917	14
5140000 - Overtime	19	0	0	0	0	0
5160000 - Compensated Annual Leave	5,227	0	0	3,363	0	0
5160020 - Compensated Admin Leave	130	0	0	0	0	0
5170000 - Compensated Sick Leave	4,792	0	0	2,398	0	0
5210000 - Fica Taxes	7,048	8,440	8,440	5,762	8,380	-60
5220000 - Retirement Contributions	6,757	8,737	8,737	6,122	9,049	312
5230000 - Health Insurance	16,472	27,878	27,878	19,468	34,410	6,532
5231000 - Life Insurance	104	104	104	95	104	0
5232000 - Dental Insurance	596	870	870	596	822	-48
5233000 - Lt Disability Insurance	139	181	181	126	180	-1
5233100 - St Disability Insurance	257	242	242	232	240	-2
5240000 - Workers' Compensation	203	286	286	178	252	-34
<b>Personal Services:</b>	<b>\$119,901</b>	<b>\$155,119</b>	<b>\$155,119</b>	<b>\$109,877</b>	<b>\$161,074</b>	<b>\$5,955</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	23,470	33,500	33,500	48,632	53,000	19,500
5400000 - Travel And Per Diem	0	150	150	0	150	0
5420000 - Freight & Postage Services	9,322	25,225	25,225	9,617	5,400	-19,825
5460000 - Repair & Maintenance Svcs	234	1,200	1,200	352	1,200	0
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5490900 - Other Current Charges-courts	0	0	27,166	0	0	0
5511000 - Office Supplies	527	2,500	2,500	196	2,000	-500
5520000 - Operating Supplies	2,131	3,000	3,000	2,794	3,825	825
<b>Operating Expenses:</b>	<b>\$37,490</b>	<b>\$67,636</b>	<b>\$94,802</b>	<b>\$63,652</b>	<b>\$67,636</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$157,391</b>	<b>\$222,755</b>	<b>\$249,921</b>	<b>\$173,530</b>	<b>\$228,710</b>	<b>\$5,955</b>

**1522 - DRUG COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	62,016	69,296	69,296	41,160	71,270	1,974
5130001 - Vacancy Factor	0	-1,213	-1,213	0	-1,248	-35
5140000 - Overtime	103	0	0	0	0	0
5160000 - Compensated Annual Leave	2,893	0	0	3,284	0	0
5170000 - Compensated Sick Leave	1,954	0	0	1,711	0	0
5210000 - Fica Taxes	4,987	5,301	5,301	3,407	5,451	150
5220000 - Retirement Contributions	5,108	5,488	5,488	3,655	5,887	399
5230000 - Health Insurance	12,737	13,938	13,938	9,337	15,478	1,540
5231000 - Life Insurance	79	65	65	55	67	2
5232000 - Dental Insurance	419	432	432	264	432	0
5233000 - Lt Disability Insurance	106	114	114	73	118	4
5233100 - St Disability Insurance	197	153	153	134	158	5
5240000 - Workers' Compensation	153	180	180	106	164	-16
<b>Personal Services:</b>	<b>\$90,752</b>	<b>\$93,754</b>	<b>\$93,754</b>	<b>\$63,186</b>	<b>\$97,777</b>	<b>\$4,023</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	196,140	176,800	185,804	133,890	176,800	0
5400000 - Travel And Per Diem	0	50	50	0	3,800	3,750
5420000 - Freight & Postage Services	22	100	100	7	100	0
5450000 - Insurance	0	0	0	0	268	268
5460000 - Repair & Maintenance Svcs	0	600	600	597	400	-200
5490501 - OH-Workers' Compensation	372	471	471	471	471	0
5490503 - OH-Dental Insurance	66	78	78	78	78	0
5490504 - OH-Health Insurance	297	387	387	387	387	0
5490505 - OH-Life/AD&D, STD, LTD	165	93	93	93	93	0
5511000 - Office Supplies	120	650	650	122	650	0
5512000 - Office Equipment	0	1,500	1,500	1,186	980	-520
5520000 - Operating Supplies	1,440	2,350	2,350	0	2,350	0
5520020 - Computer Hardware, Non-Capit.	0	2,850	2,850	2,697	1,800	-1,050
5541000 - Registration Fees	0	0	0	0	2,235	2,235
5550000 - Training	900	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$199,522</b>	<b>\$185,929</b>	<b>\$194,933</b>	<b>\$139,528</b>	<b>\$190,412</b>	<b>\$4,483</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$290,274</b>	<b>\$279,683</b>	<b>\$288,687</b>	<b>\$202,713</b>	<b>\$288,189</b>	<b>\$8,506</b>

**1524 - VETERAN SERVICE COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	46,239	55,686	55,686	34,405	56,675	989
5130001 - Vacancy Factor	0	-974	-974	0	-991	-17
5140000 - Overtime	52	0	0	0	0	0
5160000 - Compensated Annual Leave	1,915	0	0	2,373	0	0
5170000 - Compensated Sick Leave	1,382	0	0	1,675	0	0
5210000 - Fica Taxes	3,712	4,260	4,260	2,872	4,336	76
5220000 - Retirement Contributions	3,787	4,411	4,411	3,046	4,682	271
5230000 - Health Insurance	9,259	10,885	10,885	7,698	11,550	665
5231000 - Life Insurance	62	53	53	46	54	1
5232000 - Dental Insurance	323	364	364	237	364	0
5233000 - Lt Disability Insurance	83	92	92	62	93	1
5233100 - St Disability Insurance	153	122	122	114	124	2
5240000 - Workers' Compensation	114	145	145	88	130	-15
<b>Personal Services:</b>	<b>\$67,079</b>	<b>\$75,044</b>	<b>\$75,044</b>	<b>\$52,616</b>	<b>\$77,017</b>	<b>\$1,973</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	4,085	0	0	4,085	0
5490501 - OH-Workers' Compensation	310	391	391	391	391	0
5490503 - OH-Dental Insurance	59	65	65	65	65	0
5490504 - OH-Health Insurance	249	324	324	324	324	0
5490505 - OH-Life/AD&D, STD, LTD	136	79	79	79	79	0
5511000 - Office Supplies	0	50	50	50	50	0
5520000 - Operating Supplies	3,050	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$3,804</b>	<b>\$6,494</b>	<b>\$2,409</b>	<b>\$909</b>	<b>\$6,494</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$70,883</b>	<b>\$81,538</b>	<b>\$77,453</b>	<b>\$53,524</b>	<b>\$83,511</b>	<b>\$1,973</b>

**1525 - ALTERNATIVE SANCTIONS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	43,296	49,339	49,339	31,856	49,338	-1
5130001 - Vacancy Factor	0	-863	-863	0	-863	0
5160000 - Compensated Annual Leave	2,810	0	0	3,012	0	0
5160020 - Compensated Admin Leave	0	0	0	119	0	0
5170000 - Compensated Sick Leave	1,796	0	0	1,067	0	0
5210000 - Fica Taxes	3,199	3,774	3,774	2,392	3,774	0
5220000 - Retirement Contributions	3,654	3,908	3,908	2,856	4,075	167
5230000 - Health Insurance	17,204	18,447	18,447	13,481	18,145	-302
5231000 - Life Insurance	59	46	46	45	46	0
5232000 - Dental Insurance	287	290	290	210	290	0
5233000 - Lt Disability Insurance	79	81	81	59	81	0
5233100 - St Disability Insurance	146	109	109	110	109	0
5240000 - Workers' Compensation	110	128	128	83	113	-15
<b>Personal Services:</b>	<b>\$72,639</b>	<b>\$75,259</b>	<b>\$75,259</b>	<b>\$55,288</b>	<b>\$75,108</b>	<b>-\$151</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	3,135	5,280	5,280	0	4,600	-680
5400000 - Travel And Per Diem	0	200	200	61	200	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	0	0	0	178	178
5470000 - Printing And Binding	0	200	200	0	200	0
5490501 - OH-Workers' Compensation	248	313	313	313	313	0
5490503 - OH-Dental Insurance	46	52	52	52	52	0
5490504 - OH-Health Insurance	199	259	259	259	259	0
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	63	0
5511000 - Office Supplies	229	300	300	0	300	0
5520000 - Operating Supplies	640	1,525	1,525	347	2,200	675
<b>Operating Expenses:</b>	<b>\$4,606</b>	<b>\$8,292</b>	<b>\$8,292</b>	<b>\$1,095</b>	<b>\$8,465</b>	<b>\$173</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$77,245</b>	<b>\$83,551</b>	<b>\$83,551</b>	<b>\$56,383</b>	<b>\$83,573</b>	<b>\$22</b>

**1526 - MENTAL HEALTH COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	46,239	55,687	55,687	34,404	56,675	988
5130001 - Vacancy Factor	0	-974	-974	0	-991	-17
5140000 - Overtime	52	0	0	0	0	0
5160000 - Compensated Annual Leave	1,915	0	0	2,373	0	0
5170000 - Compensated Sick Leave	1,382	0	0	1,675	0	0
5210000 - Fica Taxes	3,712	4,261	4,261	2,872	4,337	76
5220000 - Retirement Contributions	3,787	4,409	4,409	3,045	4,682	273
5230000 - Health Insurance	9,259	10,886	10,886	7,698	11,550	664
5231000 - Life Insurance	61	53	53	46	54	1
5232000 - Dental Insurance	323	364	364	237	364	0
5233000 - Lt Disability Insurance	82	91	91	62	92	1
5233100 - St Disability Insurance	151	123	123	114	125	2
5240000 - Workers' Compensation	114	144	144	88	131	-13
<b>Personal Services:</b>	<b>\$67,075</b>	<b>\$75,044</b>	<b>\$75,044</b>	<b>\$52,615</b>	<b>\$77,019</b>	<b>\$1,975</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	4,085	0	0	4,085	0
5490501 - OH-Workers' Compensation	310	390	390	390	390	0
5490503 - OH-Dental Insurance	59	65	65	65	65	0
5490504 - OH-Health Insurance	250	325	325	325	325	0
5490505 - OH-Life/AD&D, STD, LTD	135	80	80	80	80	0
5511000 - Office Supplies	0	50	50	0	50	0
5520000 - Operating Supplies	3,081	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$3,835</b>	<b>\$6,495</b>	<b>\$2,410</b>	<b>\$860</b>	<b>\$6,495</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$70,910</b>	<b>\$81,539</b>	<b>\$77,454</b>	<b>\$53,475</b>	<b>\$83,514</b>	<b>\$1,975</b>

**1527 - INJUNCTION SERVICES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	89,672	100,072	100,072	66,488	100,069	-3
5130001 - Vacancy Factor	0	-1,751	-1,751	0	-1,751	0
5140000 - Overtime	234	0	0	287	0	0
5160000 - Compensated Annual Leave	3,668	0	0	2,613	0	0
5160010 - Compensated Ann Leave Payoff	193	0	0	0	0	0
5170000 - Compensated Sick Leave	3,268	0	0	4,066	0	0
5210000 - Fica Taxes	6,959	7,656	7,656	5,240	7,655	-1
5220000 - Retirement Contributions	7,402	7,926	7,926	5,818	8,266	340
5230000 - Health Insurance	36,544	41,651	41,651	28,130	37,434	-4,217
5231000 - Life Insurance	121	94	94	90	94	0
5232000 - Dental Insurance	860	822	822	629	870	48
5233000 - Lt Disability Insurance	160	164	164	120	164	0
5233100 - St Disability Insurance	297	220	220	222	220	0
5240000 - Workers' Compensation	223	260	260	169	230	-30
<b>Personal Services:</b>	<b>\$149,601</b>	<b>\$157,114</b>	<b>\$157,114</b>	<b>\$113,871</b>	<b>\$153,251</b>	<b>-\$3,863</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	150	150	0	300	150
5410000 - Communications	439	600	600	332	600	0
5420000 - Freight & Postage Services	24	100	100	39	100	0
5460000 - Repair & Maintenance Svcs	420	400	400	1,203	900	500
5490000 - Oth Current Chgs & Obligations	0	0	0	0	3,502	3,502
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5511000 - Office Supplies	142	1,000	1,000	298	600	-400
5520000 - Operating Supplies	90	1,000	1,000	0	500	-500
5550000 - Training	0	0	0	0	700	700
<b>Operating Expenses:</b>	<b>\$2,921</b>	<b>\$5,311</b>	<b>\$5,311</b>	<b>\$3,934</b>	<b>\$9,263</b>	<b>\$3,952</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$152,522</b>	<b>\$162,425</b>	<b>\$162,425</b>	<b>\$117,805</b>	<b>\$162,514</b>	<b>\$89</b>



**1528 - SUPERVISED VISITATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	41,714	88,146	113,165	36,302	123,344	35,198
5130000 - Other Salaries & Wages	22,957	0	0	19,817	0	0
5130001 - Vacancy Factor	0	-1,543	-1,543	0	-2,159	-616
5160000 - Compensated Annual Leave	2,406	0	0	1,060	0	0
5160020 - Compensated Admin Leave	184	0	0	0	0	0
5170000 - Compensated Sick Leave	1,749	0	0	1,813	0	0
5210000 - Fica Taxes	5,269	6,743	8,657	4,505	9,435	2,692
5220000 - Retirement Contributions	3,436	3,675	5,657	3,097	6,695	3,020
5230000 - Health Insurance	7,309	7,831	16,993	5,722	22,745	14,914
5231000 - Life Insurance	56	83	111	42	116	33
5232000 - Dental Insurance	287	290	508	210	532	242
5233000 - Lt Disability Insurance	74	148	189	56	205	57
5233100 - St Disability Insurance	137	193	269	103	271	78
5240000 - Workers' Compensation	159	228	886	136	285	57
<b>Personal Services:</b>	<b>\$85,737</b>	<b>\$105,794</b>	<b>\$144,892</b>	<b>\$72,861</b>	<b>\$161,469</b>	<b>\$55,675</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	1,534	1,390	1,390	879	1,200	-190
5420000 - Freight & Postage Services	18	50	50	0	50	0
5440000 - Rentals And Leases	11,603	12,740	12,740	8,208	13,300	560
5450000 - Insurance	0	0	0	0	2,140	2,140
5490501 - OH-Workers' Compensation	730	816	816	816	1,129	313
5490503 - OH-Dental Insurance	133	133	133	133	185	52
5490504 - OH-Health Insurance	585	680	680	680	939	259
5490505 - OH-Life/AD&D, STD, LTD	1,090	630	630	630	693	63
5511000 - Office Supplies	168	250	250	130	175	-75
5520000 - Operating Supplies	286	420	420	0	300	-120
5540000 - Books,pubs,subs & Membership	225	250	250	225	250	0
5541000 - Registration Fees	359	720	720	325	375	-345
5550000 - Training	0	0	0	0	520	520
<b>Operating Expenses:</b>	<b>\$16,730</b>	<b>\$18,079</b>	<b>\$18,079</b>	<b>\$12,026</b>	<b>\$21,256</b>	<b>\$3,177</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$102,468</b>	<b>\$123,873</b>	<b>\$162,971</b>	<b>\$84,888</b>	<b>\$182,725</b>	<b>\$58,852</b>

### 1542 - MEDIATION EXPENSE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	200	200	0	200	0
5450000 - Insurance	0	0	0	0	178	178
5490900 - Other Current Charges-courts	0	16,058	21,793	0	9,550	-6,508
5511000 - Office Supplies	5	200	200	214	200	0
5520000 - Operating Supplies	90	150	150	7,564	300	150
5522500 - Food	0	300	300	274	150	-150
5540000 - Books,pubs,subs & Membership	0	450	450	40	450	0
5541000 - Registration Fees	570	1,020	1,020	960	1,020	0
<b>Operating Expenses:</b>	<b>\$665</b>	<b>\$18,378</b>	<b>\$24,113</b>	<b>\$9,053</b>	<b>\$12,048</b>	<b>-\$6,330</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$665</b>	<b>\$18,378</b>	<b>\$24,113</b>	<b>\$9,053</b>	<b>\$12,048</b>	<b>-\$6,330</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 381 FTEs, which is unchanged from the FY18 Adopted Budget. Personal Services decreased \$231,460 from the FY18 Adopted Budget due to the following:

- Mid-Year staffing changes
- 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 \$503,826 from the FY18 Adopted Budget primarily due to increases in the Allied Universal Agreement.

Capital Outlay includes a request for facility camera upgrades and two Surface Pros.

Overall, this Department's budget increased \$239,630 from the FY18 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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	577,262	777,287	777,287	501,391	770,802	-6,485
5120002 - Disaster Relief	2,798	0	0	0	0	0
5130001 - Vacancy Factor	0	-13,600	-13,600	0	-13,615	-15
5140000 - Overtime	32,531	0	15,000	2,471	7,500	7,500
5150020 - FTO Training	680	0	0	120	0	0
5160000 - Compensated Annual Leave	20,885	0	0	25,756	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,743	0	0
5160020 - Compensated Admin Leave	630	0	0	984	0	0
5170000 - Compensated Sick Leave	21,690	0	0	16,436	0	0
5210000 - Fica Taxes	48,151	59,464	59,464	39,622	59,540	76
5220000 - Retirement Contributions	50,176	61,555	61,555	43,553	64,293	2,738
5230000 - Health Insurance	139,965	239,900	239,900	157,532	217,539	-22,361
5231000 - Life Insurance	717	737	737	679	738	1
5232000 - Dental Insurance	3,674	5,028	5,028	3,651	5,172	144
5233000 - Lt Disability Insurance	963	1,278	1,278	902	1,278	0
5233100 - St Disability Insurance	1,778	1,715	1,715	1,663	1,718	3
5240000 - Workers' Compensation	24,847	34,365	34,365	21,141	30,715	-3,650
5250000 - Unemployment Compensation	1,253	0	0	0	0	0
<b>Personal Services:</b>	<b>\$928,000</b>	<b>\$1,167,729</b>	<b>\$1,182,729</b>	<b>\$818,643</b>	<b>\$1,145,680</b>	<b>-\$22,049</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	60,000	45,000	0	50,500	-9,500
5340000 - Other Contractual Services	1,720	1,800	1,800	987	1,800	0
5400000 - Travel And Per Diem	324	2,000	2,000	14	2,000	0
5420000 - Freight & Postage Services	2,533	1,500	1,500	1,111	1,600	100
5450000 - Insurance	29,120	29,120	29,120	29,120	29,120	0
5460000 - Repair & Maintenance Svcs	753	2,500	2,500	0	2,500	0
5470000 - Printing And Binding	3,095	1,000	1,000	3,447	2,200	1,200
5490500 - Reimbursement Of Py Revenue	0	0	0	91	0	0
5490501 - OH-Workers' Compensation	4,464	5,634	5,634	5,634	5,634	0
5490503 - OH-Dental Insurance	828	936	936	936	936	0
5490504 - OH-Health Insurance	3,582	4,662	4,662	4,662	4,662	0
5490505 - OH-Life/AD&D, STD, LTD	1,962	1,134	1,134	1,134	1,197	63
5511000 - Office Supplies	8,141	11,000	11,000	7,313	11,000	0
5512000 - Office Equipment	12,375	2,000	2,000	28,567	2,000	0
5520000 - Operating Supplies	2,194	1,700	1,700	1,586	2,400	700
5520020 - Computer Hardware, Non-Capit	3,818	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	476	500	500	369	500	0
5541000 - Registration Fees	665	2,800	2,800	1,619	2,800	0
5550000 - Training	99	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$76,149</b>	<b>\$128,286</b>	<b>\$113,286</b>	<b>\$86,590</b>	<b>\$120,849</b>	<b>-\$7,437</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,495	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,495</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,005,644</b>	<b>\$1,296,015</b>	<b>\$1,296,015</b>	<b>\$905,233</b>	<b>\$1,266,529</b>	<b>-\$29,486</b>

## 2101 - CORRECTIONS EXECUTIVE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	14,963,950	17,190,237	17,190,237	11,501,216	17,101,869	-88,368
5120002 - Disaster Relief	289,850	0	0	0	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-300,805	-300,805	0	-308,002	-7,197
5140000 - Overtime	1,842,445	500,000	500,000	1,299,728	500,000	0
5140003 - Overtime- Disaster Relief	79,097	0	0	0	0	0
5140098 - H Mathew Force Labor	-145,190	0	0	0	0	0
5150020 - FTO Training	8,190	19,000	19,000	15,430	19,000	0
5150035 - Educ Incentive Corrections	87,327	90,660	90,660	67,302	91,208	548
5150300 - Class C Meals	72	0	0	0	0	0
5160000 - Compensated Annual Leave	823,248	0	0	612,539	0	0
5160010 - Compensated Ann Leave Payoff	34,550	0	0	36,073	0	0
5160020 - Compensated Admin Leave	23,797	0	0	24,923	0	0
5170000 - Compensated Sick Leave	584,109	0	0	492,450	0	0
5170010 - Compensated Sick Leave Payoff	52,382	0	0	39,793	0	0
5210000 - Fica Taxes	1,387,928	1,315,091	1,315,091	1,034,288	1,346,557	31,466
5220000 - Retirement Contributions	3,382,320	3,112,724	3,112,724	2,628,648	3,358,433	245,709
5230000 - Health Insurance	3,331,535	4,141,931	4,141,931	2,719,717	3,817,475	-324,456
5231000 - Life Insurance	19,088	16,199	16,199	14,483	16,590	391
5232000 - Dental Insurance	89,969	98,612	98,612	67,151	96,042	-2,570
5233000 - Lt Disability Insurance	25,512	28,323	28,323	19,336	28,996	673
5233100 - St Disability Insurance	47,121	37,883	37,883	35,703	38,058	175
5240000 - Workers' Compensation	715,640	774,125	774,125	541,282	708,849	-65,276
5250000 - Unemployment Compensation	1,100	0	0	2,266	0	0
<b>Personal Services:</b>	<b>\$27,644,041</b>	<b>\$27,206,729</b>	<b>\$27,206,729</b>	<b>\$21,152,329</b>	<b>\$26,997,824</b>	<b>-\$208,905</b>

## 2101 - CORRECTIONS EXECUTIVE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	6,117	23,500	23,500	31,559	23,500	0
5310006 - Legal Fees	42,644	40,000	40,000	21,798	40,000	0
5314000 - Medical Svcs	1,657	7,100	7,100	1,272	3,000	-4,100
5340000 - Other Contractual Services	1,353,509	1,376,091	1,402,091	1,094,747	1,405,305	29,214
5340008 - Other Contractual Svc- Auction	36	0	0	0	0	0
5400000 - Travel And Per Diem	25,815	20,000	20,000	29,853	30,000	10,000
5410000 - Communications	35,776	36,320	36,320	23,168	36,320	0
5420000 - Freight & Postage Services	9,294	8,000	8,000	5,175	9,000	1,000
5430000 - Utility Services	3,431	3,000	3,000	1,965	3,000	0
5440000 - Rentals And Leases	11,486	29,868	29,868	11,947	18,600	-11,268
5450000 - Insurance	554,397	433,578	433,578	433,578	419,437	-14,141
5450502 - Insurance Claims - Prop & Casua	55,556	248,856	248,856	248,856	248,856	0
5460000 - Repair & Maintenance Svcs	97,241	95,000	95,000	41,776	95,000	0
5462000 - Rep & Maint-automotive	36,400	24,000	24,000	15,753	24,000	0
5470000 - Printing And Binding	26,515	24,100	24,100	26,734	24,100	0
5490000 - Oth Current Chgs & Obligations	652	0	0	108	0	0
5490501 - OH-Workers' Compensation	89,528	112,993	112,993	112,993	113,306	313
5490502 - OH-Property & Liability Insuranc	84,201	74,330	74,330	74,330	74,330	0
5490503 - OH-Dental Insurance	16,606	18,772	18,772	18,772	18,824	52
5490504 - OH-Health Insurance	71,839	93,499	93,499	93,499	93,758	259
5490505 - OH-Life/AD&D, STD, LTD	39,894	22,743	22,743	22,743	22,869	126
5511000 - Office Supplies	125,349	78,331	78,331	84,093	100,000	21,669
5512000 - Office Equipment	40,832	18,370	18,370	8,655	18,370	0
5520000 - Operating Supplies	119,855	103,677	103,677	117,191	124,945	21,268
5520010 - Computer Software	0	0	0	60	0	0
5520020 - Computer Hardware, Non-Capit.	5,200	0	0	4,742	0	0
5520200 - Ammunition	21,868	35,000	35,000	25,328	25,000	-10,000
5521000 - Gas & Oil	53,614	51,176	51,176	36,963	51,176	0
5522000 - Chemicals	26,649	115,798	115,798	26,952	50,000	-65,798
5524000 - Oper Supp-miscellaneous	248,987	307,000	305,373	162,741	317,000	10,000
5526000 - Clothing	85,115	117,800	117,800	70,256	117,800	0
5540000 - Books,pubs,subs & Membership	6,039	6,800	6,800	10,896	12,800	6,000
5541000 - Registration Fees	29,247	20,000	20,000	14,765	30,000	10,000
5550000 - Training	8,800	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,334,150</b>	<b>\$3,545,702</b>	<b>\$3,570,075</b>	<b>\$2,873,266</b>	<b>\$3,550,296</b>	<b>\$4,594</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	75,466	48,949	22,949	7,921	13,063	-35,886
5640020 - Computer Hardware, Capital	3,586	0	1,627	0	3,400	3,400
<b>Capital Outlay:</b>	<b>\$79,053</b>	<b>\$48,949</b>	<b>\$24,576</b>	<b>\$7,921</b>	<b>\$16,463</b>	<b>-\$32,486</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	100	250	250	0	0	-250
<b>Grants and Aids:</b>	<b>\$100</b>	<b>\$250</b>	<b>\$250</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$250</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,057,344</b>	<b>\$30,801,630</b>	<b>\$30,801,630</b>	<b>\$24,033,516</b>	<b>\$30,564,583</b>	<b>-\$237,047</b>

**2114 - INMATE MEDICAL PROGRAM**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,446,753	4,562,945	4,562,945	3,406,818	4,668,204	105,259
5340000 - Other Contractual Services	369,829	92,000	92,000	182,529	294,084	202,084
5340002 - Other Contr Svcs Pre Booking	1,174,679	780,000	780,000	686,786	780,000	0
5450000 - Insurance	156,841	158,059	158,059	158,059	157,740	-319
5460000 - Repair & Maintenance Svcs	0	1,325	1,325	0	1,325	0
5490502 - OH-Property & Liability Insuranc	23,859	18,320	18,320	18,320	18,320	0
<b>Operating Expenses:</b>	<b>\$6,171,960</b>	<b>\$5,612,649</b>	<b>\$5,612,649</b>	<b>\$4,452,512</b>	<b>\$5,919,673</b>	<b>\$307,024</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,171,960</b>	<b>\$5,612,649</b>	<b>\$5,612,649</b>	<b>\$4,452,512</b>	<b>\$5,919,673</b>	<b>\$307,024</b>

**2118 - DRUG LAB**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	36,475	44,583	44,583	12,579	44,583	0
5130001 - Vacancy Factor	0	-780	-780	0	-780	0
5140000 - Overtime	187	0	0	24	0	0
5150020 - FTO Training	20	0	0	0	0	0
5160000 - Compensated Annual Leave	3,876	0	0	5,358	0	0
5170000 - Compensated Sick Leave	2,939	0	0	921	0	0
5210000 - Fica Taxes	3,089	3,410	3,410	1,644	3,410	0
5220000 - Retirement Contributions	3,318	3,531	3,531	1,495	3,683	152
5230000 - Health Insurance	11,417	12,216	12,216	5,168	11,665	-551
5231000 - Life Insurance	54	42	42	23	42	0
5232000 - Dental Insurance	287	290	290	121	290	0
5233000 - Lt Disability Insurance	71	74	74	31	74	0
5233100 - St Disability Insurance	132	98	98	57	98	0
5240000 - Workers' Compensation	530	620	620	230	513	-107
<b>Personal Services:</b>	<b>\$62,395</b>	<b>\$64,084</b>	<b>\$64,084</b>	<b>\$27,654</b>	<b>\$63,578</b>	<b>-\$506</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	500	500	0	500	0
5450000 - Insurance	2,002	1,327	1,327	1,327	1,088	-239
5460000 - Repair & Maintenance Svcs	0	100	100	0	100	0
5490501 - OH-Workers' Compensation	248	313	313	313	313	0
5490502 - OH-Property & Liability Insuranc	304	126	126	126	126	0
5490503 - OH-Dental Insurance	46	52	52	52	52	0
5490504 - OH-Health Insurance	199	259	259	259	259	0
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	63	0
5511000 - Office Supplies	502	2,000	2,000	1,198	1,200	-800
5520000 - Operating Supplies	715	5,000	5,000	449	3,000	-2,000
5522000 - Chemicals	59,688	60,000	60,000	38,882	60,000	0
5540000 - Books,pubs,subs & Membership	0	375	375	0	375	0
5541000 - Registration Fees	0	1,000	1,000	0	3,800	2,800
<b>Operating Expenses:</b>	<b>\$63,813</b>	<b>\$71,115</b>	<b>\$71,115</b>	<b>\$42,669</b>	<b>\$70,876</b>	<b>-\$239</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$126,208</b>	<b>\$135,199</b>	<b>\$135,199</b>	<b>\$70,323</b>	<b>\$134,454</b>	<b>-\$745</b>



## 2161 - COURTHOUSE SECURITY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	174,210	0	0	0	0	0
5340000 - Other Contractual Services	714,276	1,061,589	1,061,589	775,478	1,378,479	316,890
5450000 - Insurance	569	405	405	405	253	-152
5490502 - OH-Property & Liability Insuranc	67	47	47	47	47	0
5551001 - Reimbursements LSSI	-131,706	-130,000	-130,000	-89,189	-246,854	-116,854
<b>Operating Expenses:</b>	<b>\$757,416</b>	<b>\$932,041</b>	<b>\$932,041</b>	<b>\$686,740</b>	<b>\$1,131,925</b>	<b>\$199,884</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$757,416</b>	<b>\$932,041</b>	<b>\$932,041</b>	<b>\$686,740</b>	<b>\$1,131,925</b>	<b>\$199,884</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 13 FTEs which remains the same as the FY18 Adopted Budget. Personal Services decreased 1.12% or \$14,405 over the FY18 Adopted Budget due to the following:

- As a result of a vacant position that was filled at the base salary.
- 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 5.89%, or \$3,694 from the FY18 Adopted Budget, primarily due to a decrease in Professional Services as Peer Review is not needed this year and the Employee Hotline Services budget was moved to HR. This was partially offset by increases in Travel and Per Diem, Computer Software, and Legal Fees.

Overall, this budget decreased 1.63% over the FY18 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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	428,636	516,012	516,012	336,751	516,028	16
5120002 - Disaster Relief	382	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	3,600	5,400	0
5130001 - Vacancy Factor	0	-9,030	-9,030	0	-9,031	-1
5160000 - Compensated Annual Leave	26,759	0	0	19,558	0	0
5160020 - Compensated Admin Leave	9,153	0	0	8,881	0	0
5170000 - Compensated Sick Leave	21,795	0	0	11,528	0	0
5210000 - Fica Taxes	34,058	39,474	39,474	25,990	39,476	2
5220000 - Retirement Contributions	58,896	63,902	63,902	46,668	67,228	3,326
5230000 - Health Insurance	74,326	69,157	69,157	50,538	67,244	-1,913
5231000 - Life Insurance	598	484	484	463	484	0
5232000 - Dental Insurance	1,677	1,450	1,450	1,048	1,450	0
5233000 - Lt Disability Insurance	802	852	852	620	852	0
5233100 - St Disability Insurance	1,482	1,136	1,136	1,145	1,136	0
5240000 - Workers' Compensation	1,113	1,342	1,342	864	1,186	-156
<b>Personal Services:</b>	<b>\$665,077</b>	<b>\$690,179</b>	<b>\$690,179</b>	<b>\$507,652</b>	<b>\$691,453</b>	<b>\$1,274</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	87,836	8,438	182,957	168,565	0	-8,438
5400000 - Travel And Per Diem	230	600	600	70	4,220	3,620
5410000 - Communications	348	600	600	591	1,020	420
5420000 - Freight & Postage Services	21	50	50	4	50	0
5440000 - Rentals And Leases	1,827	2,500	2,500	1,405	2,350	-150
5450000 - Insurance	2,840	2,362	2,362	2,362	1,802	-560
5470000 - Printing And Binding	0	50	50	0	50	0
5490000 - Oth Current Chgs & Obligations	0	0	0	75	0	0
5490501 - OH-Workers' Compensation	1,488	1,878	1,878	1,878	1,878	0
5490502 - OH-Property & Liability Insuranc	431	274	274	274	274	0
5490503 - OH-Dental Insurance	276	312	312	312	312	0
5490504 - OH-Health Insurance	1,194	1,554	1,554	1,554	1,554	0
5490505 - OH-Life/AD&D, STD, LTD	654	378	378	378	378	0
5511000 - Office Supplies	635	1,600	1,600	479	1,100	-500
5520000 - Operating Supplies	867	900	900	177	900	0
5520010 - Computer Software	0	0	0	0	900	900
5521000 - Gas & Oil	0	250	250	90	250	0
5522500 - Food	581	550	550	243	560	10
5540000 - Books,pubs,subs & Membership	1,737	2,000	2,000	2,040	0	-2,000
5550000 - Training	4,609	6,800	6,800	6,148	8,200	1,400
<b>Operating Expenses:</b>	<b>\$105,573</b>	<b>\$31,096</b>	<b>\$205,615</b>	<b>\$186,645</b>	<b>\$25,798</b>	<b>-\$5,298</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$770,649</b>	<b>\$721,275</b>	<b>\$895,794</b>	<b>\$694,297</b>	<b>\$717,251</b>	<b>-\$4,024</b>

**1812 - TDC AUDIT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	199,432	231,443	231,443	139,244	211,953	-19,490
5130001 - Vacancy Factor	0	-4,051	-4,051	0	-3,709	342
5160000 - Compensated Annual Leave	10,656	0	0	2,384	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,996	0	0
5160020 - Compensated Admin Leave	4,235	0	0	4,096	0	0
5170000 - Compensated Sick Leave	8,143	0	0	2,843	0	0
5210000 - Fica Taxes	15,903	17,705	17,705	10,920	16,214	-1,491
5220000 - Retirement Contributions	16,971	18,331	18,331	12,083	17,506	-825
5230000 - Health Insurance	37,707	36,894	36,894	28,768	43,914	7,020
5231000 - Life Insurance	273	218	218	176	199	-19
5232000 - Dental Insurance	629	580	580	485	870	290
5233000 - Lt Disability Insurance	367	381	381	235	350	-31
5233100 - St Disability Insurance	677	510	510	434	466	-44
5240000 - Workers' Compensation	509	601	601	347	487	-114
<b>Personal Services:</b>	<b>\$295,504</b>	<b>\$302,612</b>	<b>\$302,612</b>	<b>\$206,011</b>	<b>\$288,250</b>	<b>-\$14,362</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	1,000	1,000	0	1,000	0
5400000 - Travel And Per Diem	1,033	1,950	1,950	15	2,050	100
5420000 - Freight & Postage Services	162	325	325	173	325	0
5440000 - Rentals And Leases	1,250	1,250	1,250	978	1,175	-75
5450000 - Insurance	896	911	911	911	628	-283
5462000 - Rep & Maint-automotive	85	250	250	0	250	0
5470000 - Printing And Binding	0	100	100	30	100	0
5490000 - Oth Current Chgs & Obligations	118	0	0	75	0	0
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490502 - OH-Property & Liability Insuranc	136	106	106	106	106	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5511000 - Office Supplies	480	600	600	174	555	-45
5520000 - Operating Supplies	145	450	450	78	450	0
5520010 - Computer Software	0	0	0	0	600	600
5520021 - Computer Hardware, Operating	133	0	0	0	0	0
5521000 - Gas & Oil	37	300	300	40	300	0
5522500 - Food	266	275	275	219	280	5
5540000 - Books,pubs,subs & Membership	691	650	650	741	810	160
5550000 - Training	5,269	5,400	5,400	2,859	4,500	-900
<b>Operating Expenses:</b>	<b>\$12,506</b>	<b>\$15,628</b>	<b>\$15,628</b>	<b>\$8,461</b>	<b>\$15,190</b>	<b>-\$438</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	19,899	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$19,899</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$327,909</b>	<b>\$318,240</b>	<b>\$318,240</b>	<b>\$214,471</b>	<b>\$303,440</b>	<b>-\$14,800</b>

### 1813 - TDT ENFORCEMENT AND COMPLIANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	129,432	212,742	212,742	75,744	212,743	1
5120002 - Disaster Relief	1,460	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,722	-3,722	0	-3,722	0
5140000 - Overtime	34	0	0	0	0	0
5160000 - Compensated Annual Leave	17,648	0	0	4,800	0	0
5160020 - Compensated Admin Leave	0	0	0	1,595	0	0
5170000 - Compensated Sick Leave	12,564	0	0	2,163	0	0
5210000 - Fica Taxes	11,526	16,275	16,275	6,011	16,275	0
5220000 - Retirement Contributions	12,294	16,848	16,848	6,677	17,572	724
5230000 - Health Insurance	38,659	52,021	52,021	18,794	50,116	-1,905
5231000 - Life Insurance	198	201	201	100	201	0
5232000 - Dental Insurance	860	1,112	1,112	441	1,112	0
5233000 - Lt Disability Insurance	265	350	350	133	350	0
5233100 - St Disability Insurance	490	469	469	246	469	0
5240000 - Workers' Compensation	1,430	1,808	1,808	991	1,671	-137
<b>Personal Services:</b>	<b>\$226,860</b>	<b>\$298,104</b>	<b>\$298,104</b>	<b>\$117,696</b>	<b>\$296,787</b>	<b>-\$1,317</b>
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	1,000	1,000	4,904	4,000	3,000
5400000 - Travel And Per Diem	1,011	2,500	2,500	0	2,500	0
5410000 - Communications	247	350	350	175	330	-20
5420000 - Freight & Postage Services	592	800	800	280	950	150
5440000 - Rentals And Leases	1,250	1,675	1,675	1,036	1,585	-90
5450000 - Insurance	710	911	911	911	798	-113
5462000 - Rep & Maint-automotive	106	335	335	0	335	0
5470000 - Printing And Binding	15	200	200	141	200	0
5490000 - Oth Current Chgs & Obligations	118	0	0	75	0	0
5490501 - OH-Workers' Compensation	744	1,252	1,252	1,252	1,252	0
5490502 - OH-Property & Liability Insuranc	108	106	106	106	106	0
5490503 - OH-Dental Insurance	138	208	208	208	208	0
5490504 - OH-Health Insurance	597	1,036	1,036	1,036	1,036	0
5490505 - OH-Life/AD&D, STD, LTD	327	252	252	252	252	0
5511000 - Office Supplies	700	800	800	286	745	-55
5512000 - Office Equipment	0	400	400	0	0	-400
5520000 - Operating Supplies	297	600	600	98	605	5
5520020 - Computer Hardware, Non-Capit	0	900	900	1,079	900	0
5520021 - Computer Hardware, Operating	0	350	350	0	0	-350
5521000 - Gas & Oil	498	1,000	1,000	172	800	-200
5522500 - Food	274	365	365	291	380	15
5550000 - Training	457	1,000	1,000	675	1,100	100
<b>Operating Expenses:</b>	<b>\$8,189</b>	<b>\$16,040</b>	<b>\$16,040</b>	<b>\$12,978</b>	<b>\$18,082</b>	<b>\$2,042</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	19,899	0	0	0	0	0
5646000 - Other Equipment	0	4,000	4,000	0	0	-4,000
<b>Capital Outlay:</b>	<b>\$19,899</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$254,948</b>	<b>\$318,144</b>	<b>\$318,144</b>	<b>\$130,673</b>	<b>\$314,869</b>	<b>-\$3,275</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, 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Spay and Neuter Program.

Personal Services supports 35.2 FTEs, which is unchanged from the FY18 Adopted Budget. Personal Services decreased 1.3% over the FY18 Adopted Budget due to the following:

- Increase in Regular Salaries and Wages due to status changes, which was partially offset by some employees waving their Health and Dental coverage, as well as others choosing a lower coverage than anticipated
- 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 13.50% from the FY18 Adopted Budget primarily due to decreases in Professional Services, Operating Supplies, Freight and Postage Services, and Promotional Activities.

There is no Capital Outlay request for FY19.

Overall, this department decreased 5.88% over the FY18 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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	143,158	189,945	189,945	136,457	199,951	10,006
5120002 - Disaster Relief	4,663	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,534	-3,534	0	-3,709	-175
5140000 - Overtime	13,061	12,002	12,002	6,788	12,000	-2
5140003 - Overtime- Disaster Relief	1,092	0	0	0	0	0
5160000 - Compensated Annual Leave	5,409	0	0	2,736	0	0
5160010 - Compensated Ann Leave Payoff	5,216	0	0	0	0	0
5160020 - Compensated Admin Leave	1,630	0	0	0	0	0
5170000 - Compensated Sick Leave	3,443	0	0	3,513	0	0
5210000 - Fica Taxes	13,256	15,449	15,449	11,247	16,213	764
5220000 - Retirement Contributions	13,559	15,995	15,995	11,840	17,507	1,512
5230000 - Health Insurance	18,864	38,866	38,866	22,890	30,496	-8,370
5231000 - Life Insurance	178	191	191	171	200	9
5232000 - Dental Insurance	739	1,112	1,112	838	1,160	48
5233000 - Lt Disability Insurance	239	333	333	229	349	16
5233100 - St Disability Insurance	443	444	444	423	466	22
5240000 - Workers' Compensation	3,518	4,706	4,706	3,003	4,981	275
<b>Personal Services:</b>	<b>\$228,467</b>	<b>\$275,509</b>	<b>\$275,509</b>	<b>\$200,135</b>	<b>\$279,614</b>	<b>\$4,105</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	56,455	48,910	49,201	28,405	28,910	-20,000
5400000 - Travel And Per Diem	421	3,000	3,000	251	2,000	-1,000
5450000 - Insurance	17,901	15,265	15,265	15,265	11,572	-3,693
5460000 - Repair & Maintenance Svcs	523	2,000	2,000	777	2,000	0
5461000 - Rep & Maint-Bldgs & Grounds	0	0	0	188	0	0
5462000 - Rep & Maint-automotive	3,482	0	0	945	0	0
5470000 - Printing And Binding	211	0	0	0	0	0
5480000 - Promotional Activities	1,129	0	0	0	0	0
5490011 - Cash over/shorts	79	0	0	90	0	0
5490400 - Bad Debt	107	0	0	0	0	0
5490501 - OH-Workers' Compensation	992	1,252	1,252	1,252	1,252	0
5490502 - OH-Property & Liability Insuranc	2,718	495	495	495	495	0
5490503 - OH-Dental Insurance	184	208	208	208	208	0
5490504 - OH-Health Insurance	796	1,036	1,036	1,036	1,036	0
5490505 - OH-Life/AD&D, STD, LTD	545	315	315	315	315	0
5511000 - Office Supplies	74	0	0	0	0	0
5520000 - Operating Supplies	13,510	18,700	18,700	8,181	700	-18,000
5521000 - Gas & Oil	36	0	0	0	0	0
5526000 - Clothing	688	1,200	1,200	437	1,200	0
5528000 - Medicine	81,748	102,870	102,870	59,256	102,870	0
5540000 - Books,pubs,subs & Membership	330	500	500	0	500	0
5541000 - Registration Fees	871	2,500	2,500	825	5,700	3,200
<b>Operating Expenses:</b>	<b>\$182,799</b>	<b>\$198,251</b>	<b>\$198,542</b>	<b>\$117,924</b>	<b>\$158,758</b>	<b>-\$39,493</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$411,266</b>	<b>\$473,760</b>	<b>\$474,051</b>	<b>\$318,060</b>	<b>\$438,372</b>	<b>-\$35,388</b>

## 2120 - KENNEL OPERATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	253,605	333,182	333,182	220,162	374,589	41,407
5120002 - Disaster Relief	5,399	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,144	-6,144	0	-6,870	-726
5140000 - Overtime	17,013	17,992	17,992	10,708	17,992	0
5140003 - Overtime- Disaster Relief	2,063	0	0	0	0	0
5160000 - Compensated Annual Leave	6,246	0	0	6,670	0	0
5160010 - Compensated Ann Leave Payoff	4,937	0	0	1,410	0	0
5160020 - Compensated Admin Leave	146	0	0	217	0	0
5170000 - Compensated Sick Leave	11,320	0	0	6,005	0	0
5170010 - Compensated Sick Leave Payoff	824	0	0	0	0	0
5210000 - Fica Taxes	22,158	26,868	26,868	18,374	30,037	3,169
5220000 - Retirement Contributions	22,956	27,818	27,818	19,419	32,426	4,608
5230000 - Health Insurance	65,669	128,236	128,236	44,794	45,744	-82,492
5231000 - Life Insurance	306	329	329	252	373	44
5232000 - Dental Insurance	2,416	2,950	2,950	1,574	1,740	-1,210
5233000 - Lt Disability Insurance	404	582	582	335	649	67
5233100 - St Disability Insurance	747	774	774	620	863	89
5240000 - Workers' Compensation	5,678	8,246	8,246	4,998	9,155	909
<b>Personal Services:</b>	<b>\$421,889</b>	<b>\$540,833</b>	<b>\$540,833</b>	<b>\$335,537</b>	<b>\$506,698</b>	<b>-\$34,135</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	5,640	1,880	1,880	2,943	3,050	1,170
5400000 - Travel And Per Diem	1,598	4,000	4,000	2,370	3,000	-1,000
5450000 - Insurance	2,873	2,839	2,839	2,839	2,434	-405
5460000 - Repair & Maintenance Svcs	39,634	1,600	1,600	0	1,600	0
5462000 - Rep & Maint-automotive	0	0	0	510	0	0
5490501 - OH-Workers' Compensation	2,728	3,443	3,443	3,443	3,443	0
5490502 - OH-Property & Liability Insuranc	436	329	329	329	329	0
5490503 - OH-Dental Insurance	506	572	572	572	572	0
5490504 - OH-Health Insurance	2,189	2,849	2,849	2,849	2,849	0
5490505 - OH-Life/AD&D, STD, LTD	1,308	756	756	756	756	0
5520000 - Operating Supplies	29,279	26,500	26,500	17,738	21,500	-5,000
5520021 - Computer Hardware, Operating	0	0	0	408	0	0
5521000 - Gas & Oil	131	0	0	0	0	0
5522500 - Food	18,436	19,000	19,000	15,117	19,000	0
5524500 - Cleaning Supplies	4,752	11,000	11,000	4,555	7,000	-4,000
5525000 - Tools	2,908	3,100	3,100	3,117	3,100	0
5526000 - Clothing	5,039	4,950	4,950	3,212	4,950	0
5528000 - Medicine	10,095	11,000	11,000	7,918	11,000	0
5540000 - Books,pubs,subs & Membership	72	420	420	0	200	-220
5541000 - Registration Fees	2,335	5,000	5,000	3,154	4,000	-1,000
5550000 - Training	386	5,750	5,750	5,750	0	-5,750
<b>Operating Expenses:</b>	<b>\$130,344</b>	<b>\$104,988</b>	<b>\$104,988</b>	<b>\$77,579</b>	<b>\$88,783</b>	<b>-\$16,205</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	4,357	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$4,357</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$556,589</b>	<b>\$645,821</b>	<b>\$645,821</b>	<b>\$413,116</b>	<b>\$595,481</b>	<b>-\$50,340</b>



## 2121 - ROAD OPERATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	490,477	561,160	561,160	326,454	563,596	2,436
5120002 - Disaster Relief	14,163	0	0	0	0	0
5130001 - Vacancy Factor	0	-10,347	-10,347	0	-10,388	-41
5140000 - Overtime	38,127	29,994	29,994	29,883	30,000	6
5140003 - Overtime- Disaster Relief	2,639	0	0	0	0	0
5160000 - Compensated Annual Leave	25,301	0	0	13,881	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,794	0	0
5160020 - Compensated Admin Leave	1,462	0	0	2,021	0	0
5170000 - Compensated Sick Leave	18,054	0	0	11,515	0	0
5210000 - Fica Taxes	43,007	45,223	45,223	28,271	45,404	181
5220000 - Retirement Contributions	45,018	46,822	46,822	30,933	49,033	2,211
5230000 - Health Insurance	145,190	170,823	170,823	103,819	167,296	-3,527
5231000 - Life Insurance	659	555	555	424	559	4
5232000 - Dental Insurance	3,375	3,480	3,480	2,239	3,722	242
5233000 - Lt Disability Insurance	878	970	970	565	975	5
5233100 - St Disability Insurance	1,622	1,297	1,297	1,042	1,304	7
5240000 - Workers' Compensation	11,738	13,770	13,770	7,806	13,951	181
<b>Personal Services:</b>	<b>\$841,709</b>	<b>\$863,747</b>	<b>\$863,747</b>	<b>\$565,646</b>	<b>\$865,452</b>	<b>\$1,705</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	5,345	6,130	6,130	5,253	7,300	1,170
5340000 - Other Contractual Services	41	0	0	54	0	0
5340007 - Other Contractual Services-Penr	0	659	659	0	659	0
5400000 - Travel And Per Diem	3,937	6,800	6,800	6,512	5,800	-1,000
5450000 - Insurance	6,368	6,815	6,815	6,815	4,184	-2,631
5460000 - Repair & Maintenance Svcs	0	0	0	1,790	0	0
5462000 - Rep & Maint-automotive	34,561	50,000	50,000	26,408	50,000	0
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,224	4,069	4,069	4,069	4,069	0
5490502 - OH-Property & Liability Insuranc	967	790	790	790	790	0
5490503 - OH-Dental Insurance	598	676	676	676	676	0
5490504 - OH-Health Insurance	2,587	3,367	3,367	3,367	3,367	0
5490505 - OH-Life/AD&D, STD, LTD	1,526	882	882	882	882	0
5520000 - Operating Supplies	2,266	3,000	3,000	2,517	3,000	0
5521000 - Gas & Oil	48,974	0	0	30,414	53,000	53,000
5521005 - Gas & Oil-Direct	48	58,000	58,000	50	5,000	-53,000
5522500 - Food	289	0	0	0	0	0
5525000 - Tools	3,777	4,000	4,000	4,372	4,000	0
5526000 - Clothing	5,133	5,200	5,200	3,015	5,200	0
5540000 - Books,pubs,subs & Membership	17	0	0	520	300	300
5541000 - Registration Fees	3,213	6,000	6,000	4,260	5,000	-1,000
5550000 - Training	386	0	0	815	500	500
<b>Operating Expenses:</b>	<b>\$123,375</b>	<b>\$156,388</b>	<b>\$156,388</b>	<b>\$102,577</b>	<b>\$153,727</b>	<b>-\$2,661</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	8,943	44,400	67,239	22,839	0	-44,400
<b>Capital Outlay:</b>	<b>\$8,943</b>	<b>\$44,400</b>	<b>\$67,239</b>	<b>\$22,839</b>	<b>\$0</b>	<b>-\$44,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$974,028</b>	<b>\$1,064,535</b>	<b>\$1,087,374</b>	<b>\$691,062</b>	<b>\$1,019,179</b>	<b>-\$45,356</b>

**2122 - ANIMAL SERVICES ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	283,085	323,729	323,729	213,793	323,321	-408
5120002 - Disaster Relief	5,874	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,815	-5,815	0	-5,809	6
5140000 - Overtime	11,753	8,507	8,507	6,549	8,500	-7
5140003 - Overtime- Disaster Relief	783	0	0	0	0	0
5140098 - H Mathew Force Labor	-2,960	0	0	0	0	0
5160000 - Compensated Annual Leave	16,341	0	0	12,426	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	9,238	0	0
5160020 - Compensated Admin Leave	2,745	0	0	2,850	0	0
5170000 - Compensated Sick Leave	5,123	0	0	7,947	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	13,661	0	0
5210000 - Fica Taxes	23,852	25,415	25,415	19,489	25,385	-30
5220000 - Retirement Contributions	38,066	40,473	40,473	30,801	42,519	2,046
5230000 - Health Insurance	76,804	82,279	82,279	60,351	81,027	-1,252
5231000 - Life Insurance	380	312	312	291	311	-1
5232000 - Dental Insurance	2,037	2,088	2,088	1,511	2,088	0
5233000 - Lt Disability Insurance	508	547	547	390	546	-1
5233100 - St Disability Insurance	940	732	732	720	731	-1
5240000 - Workers' Compensation	3,625	4,423	4,423	2,757	4,261	-162
<b>Personal Services:</b>	<b>\$468,955</b>	<b>\$482,690</b>	<b>\$482,690</b>	<b>\$382,774</b>	<b>\$482,880</b>	<b>\$190</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	45,291	6,490	20,290	3,350	490	-6,000
5340000 - Other Contractual Services	283	400	400	1,428	4,200	3,800
5400000 - Travel And Per Diem	981	2,000	2,000	1,333	1,000	-1,000
5410000 - Communications	13,973	17,900	17,900	11,763	17,900	0
5420000 - Freight & Postage Services	11,929	16,750	16,750	9,011	250	-16,500
5430000 - Utility Services	1,212	2,300	2,300	804	1,500	-800
5440000 - Rentals And Leases	984	1,070	1,070	656	1,070	0
5450000 - Insurance	947	1,864	1,864	1,864	1,538	-326
5462000 - Rep & Maint-automotive	0	2,500	2,500	0	2,500	0
5470000 - Printing And Binding	3,208	8,500	8,500	2,539	5,500	-3,000
5480000 - Promotional Activities	11,667	16,000	16,000	14,638	0	-16,000
5490000 - Oth Current Chgs & Obligations	2,380	500	500	632	500	0
5490501 - OH-Workers' Compensation	1,761	2,253	2,253	2,253	2,253	0
5490502 - OH-Property & Liability Insuranc	144	216	216	216	216	0
5490503 - OH-Dental Insurance	327	374	374	374	374	0
5490504 - OH-Health Insurance	1,413	1,865	1,865	1,865	1,865	0
5490505 - OH-Life/AD&D, STD, LTD	883	516	516	516	516	0
5511000 - Office Supplies	13,059	13,000	13,000	9,753	13,000	0
5520000 - Operating Supplies	8,946	10,000	10,000	7,166	22,500	12,500
5520010 - Computer Software	1,870	2,497	2,497	1,647	2,497	0
5520021 - Computer Hardware, Operating	0	1,350	1,350	2,828	0	-1,350
5521000 - Gas & Oil	1,238	0	0	1,169	2,250	2,250
5521005 - Gas & Oil-Direct	0	2,500	2,500	0	250	-2,250
5522500 - Food	290	0	0	962	1,000	1,000
5526000 - Clothing	3,310	3,500	3,500	2,155	3,500	0
5540000 - Books,pubs,subs & Membership	1,783	1,360	1,360	2,048	1,715	355
5540001 - Library Books - Non capital	125	0	0	0	0	0
5541000 - Registration Fees	2,018	2,000	2,000	1,249	1,000	-1,000
<b>Operating Expenses:</b>	<b>\$130,022</b>	<b>\$117,705</b>	<b>\$131,505</b>	<b>\$82,221</b>	<b>\$89,384</b>	<b>-\$28,321</b>

**2122 - ANIMAL SERVICES ADMINISTRATION**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>TOTAL EXPENDITURES:</b>	\$598,977	\$600,395	\$614,195	\$464,995	\$572,264	-\$28,131

**2123 - ANIMAL SERVICES DONATION FUNDS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	22,477	10,000	10,000	18,508	28,000	18,000
5400000 - Travel And Per Diem	0	0	0	100	0	0
5420000 - Freight & Postage Services	386	0	0	0	0	0
5480000 - Promotional Activities	321	0	0	1,098	0	0
5490000 - Oth Current Chgs & Obligations	224	43,002	44,726	164	0	-43,002
5511000 - Office Supplies	196	0	0	0	0	0
5520000 - Operating Supplies	8,845	1,000	1,000	2,293	10,919	9,919
5522500 - Food	332	1,000	1,000	16	1,000	0
5526000 - Clothing	0	0	0	734	0	0
5528000 - Medicine	652	2,000	2,000	0	1,000	-1,000
5540000 - Books,pubs,subs & Membership	121	0	0	0	0	0
5541000 - Registration Fees	0	0	0	240	0	0
<b>Operating Expenses:</b>	<b>\$33,554</b>	<b>\$57,002</b>	<b>\$58,726</b>	<b>\$23,154</b>	<b>\$40,919</b>	<b>-\$16,083</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$33,554</b>	<b>\$57,002</b>	<b>\$58,726</b>	<b>\$23,154</b>	<b>\$40,919</b>	<b>-\$16,083</b>

## 2124 - SPAY & NEUTER PROGRAM

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	6,000	6,000
5340000 - Other Contractual Services	99	0	0	574	0	0
5420000 - Freight & Postage Services	0	0	0	0	15,000	15,000
5460000 - Repair & Maintenance Svcs	0	0	14,911	9,516	0	0
5480000 - Promotional Activities	0	0	0	0	16,500	16,500
5490000 - Oth Current Chgs & Obligations	858	117,032	117,032	303	62,879	-54,153
5490500 - Reimbursement Of Py Revenue	18	0	0	0	0	0
5520000 - Operating Supplies	0	0	0	0	18,000	18,000
<b>Operating Expenses:</b>	<b>\$975</b>	<b>\$117,032</b>	<b>\$131,943</b>	<b>\$10,392</b>	<b>\$118,379</b>	<b>\$1,347</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	75,000	75,000	75,000	75,000	75,000	0
<b>Grants and Aids:</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$75,975</b>	<b>\$192,032</b>	<b>\$206,943</b>	<b>\$85,392</b>	<b>\$193,379</b>	<b>\$1,347</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) and Hoagland Industrial Park (4129). A total of 71.95 FTEs are allocated to the Public Works Department in the General Fund which is an increase of .30 FTEs from the FY18 Adopted Budget due to a mid-year addition of two part-time Mosquito Control Technicians (.30). Overall Personal Services decreased 1.96%, or \$99,920 due to the following reasons:

- Midyear staffing changes
- 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 FY19 is \$12,189,298 which is a 2.41%, or \$286,985 increase from the FY18 Adopted Budget primarily due to an increase in contractual cost for janitorial services and utility services.

Transit Shelter (1408) collect's fees from developers who opted to not build a shelter as per development review requirements and instead provide funding for the County to construct. The total request for FY19 is \$111,380 which is unchanged from the FY18 Adopted Budget.

The Mowing Unit (4158) was established to centralize contract management for mowing. Overall, the FY19 budget is \$3,473,629 and reflects a 4.42%, or \$147,075 increase from the FY18 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 FY19 for Small Engine Repair is \$154,495 and reflects a \$277 increase from the FY18 Adopted Budget due to an increase in contractual cost for uniforms.

The Construction Management (4123) office provides coordination and administration of architectural, engineering and construction management for architectural projects. The total request for FY19 for Construction Management is \$748,511 and reflects a 5.40%, or \$42,745 decrease from the FY18 Adopted Budget primarily due to a decrease in costs associated with Personal 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 FY19 for Lakes Management is \$349,692 and reflects a 4.40%, or \$14,746 increase from the FY18 Adopted Budget primarily due an increase in Capital Outlay for Bathymetric Survey equipment.

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 FY19 for Mosquito Control is \$617,560 which reflects a 5.51%, or \$36,010 decrease from the FY18 Adopted Budget primarily due to the above referenced overall personal services decrease.

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. The total request for FY19 for Hoagland Industrial Park is \$189,300 which reflects a 15.85%, or \$35,667 decrease from FY18 Adopted Budget primarily due to a decrease in Professional Services.

## **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**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	111,380	111,380	0	111,380	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$111,380</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$111,380</b>	<b>\$0</b>	<b>\$111,380</b>	<b>\$0</b>



## 1417 - LAKES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	154,171	188,926	188,926	117,575	184,210	-4,716
5120002 - Disaster Relief	4,521	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,305	-3,305	0	-3,223	82
5140000 - Overtime	466	0	0	253	0	0
5140003 - Overtime- Disaster Relief	130	0	0	0	0	0
5150300 - Class C Meals	38	0	0	51	0	0
5160000 - Compensated Annual Leave	4,876	0	0	6,895	0	0
5160010 - Compensated Ann Leave Payoff	2,111	0	0	3,652	0	0
5160020 - Compensated Admin Leave	2,714	0	0	2,590	0	0
5170000 - Compensated Sick Leave	5,955	0	0	7,852	0	0
5210000 - Fica Taxes	12,711	14,455	14,455	10,134	14,093	-362
5220000 - Retirement Contributions	11,304	14,964	14,964	9,460	15,215	251
5230000 - Health Insurance	29,166	33,995	33,995	24,361	31,776	-2,219
5231000 - Life Insurance	190	179	179	166	174	-5
5232000 - Dental Insurance	683	828	828	580	770	-58
5233000 - Lt Disability Insurance	255	313	313	222	306	-7
5233100 - St Disability Insurance	471	417	417	411	406	-11
5240000 - Workers' Compensation	4,497	5,480	5,480	3,395	4,696	-784
<b>Personal Services:</b>	<b>\$234,258</b>	<b>\$256,252</b>	<b>\$256,252</b>	<b>\$187,595</b>	<b>\$248,423</b>	<b>-\$7,829</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	790	10,700	10,700	630	700	-10,000
5400000 - Travel And Per Diem	338	3,954	3,954	132	3,125	-829
5420000 - Freight & Postage Services	27	150	150	241	150	0
5430000 - Utility Services	7,903	9,070	9,070	5,483	8,850	-220
5440000 - Rentals And Leases	6,000	6,500	6,500	6,000	6,500	0
5450000 - Insurance	11,361	9,156	9,156	9,156	9,348	192
5460000 - Repair & Maintenance Svcs	7,456	10,450	10,450	5,177	17,000	6,550
5462000 - Rep & Maint-automotive	3,880	10,000	10,000	111	10,000	0
5470000 - Printing And Binding	0	0	0	0	5,000	5,000
5490000 - Oth Current Chgs & Obligations	15,641	4,244	4,244	2,705	7,424	3,180
5490501 - OH-Workers' Compensation	768	1,051	1,051	1,051	1,004	-47
5490502 - OH-Property & Liability Insuranc	1,761	1,047	1,047	1,047	1,047	0
5490503 - OH-Dental Insurance	142	175	175	175	168	-7
5490504 - OH-Health Insurance	618	867	867	867	828	-39
5490505 - OH-Life/AD&D, STD, LTD	337	210	210	210	200	-10
5520000 - Operating Supplies	3,477	4,940	4,940	2,716	5,350	410
5520020 - Computer Hardware, Non-Capit.	0	0	0	216	0	0
5521000 - Gas & Oil	312	1,500	1,500	530	1,500	0
5540000 - Books,pubs,subs & Membership	270	320	320	340	640	320
5550000 - Training	910	2,100	2,100	804	1,435	-665
<b>Operating Expenses:</b>	<b>\$61,991</b>	<b>\$76,434</b>	<b>\$76,434</b>	<b>\$37,591</b>	<b>\$80,269</b>	<b>\$3,835</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	2,260	2,260	2,078	21,000	18,740
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,260</b>	<b>\$2,260</b>	<b>\$2,078</b>	<b>\$21,000</b>	<b>\$18,740</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$296,249</b>	<b>\$334,946</b>	<b>\$334,946</b>	<b>\$227,264</b>	<b>\$349,692</b>	<b>\$14,746</b>

**1418 - MOSQUITO CONTROL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	161,648	225,861	225,861	124,872	238,737	12,876
5120002 - Disaster Relief	10,203	0	0	0	0	0
5130000 - Other Salaries & Wages	27,484	0	0	15,812	0	0
5130001 - Vacancy Factor	0	-4,215	-4,215	0	-4,439	-224
5140000 - Overtime	4,652	15,000	15,000	1,790	15,000	0
5140003 - Overtime- Disaster Relief	980	0	0	0	0	0
5150300 - Class C Meals	105	0	0	81	0	0
5160000 - Compensated Annual Leave	8,868	0	0	7,783	0	0
5160010 - Compensated Ann Leave Payoff	741	0	0	0	0	0
5160020 - Compensated Admin Leave	1,662	0	0	1,734	0	0
5170000 - Compensated Sick Leave	6,243	0	0	6,582	0	0
5210000 - Fica Taxes	16,182	18,424	18,424	11,439	19,410	986
5220000 - Retirement Contributions	15,825	17,765	17,765	11,307	17,688	-77
5230000 - Health Insurance	49,129	98,789	98,789	38,368	45,531	-53,258
5231000 - Life Insurance	249	226	226	173	239	13
5232000 - Dental Insurance	1,134	1,928	1,928	865	970	-958
5233000 - Lt Disability Insurance	304	397	397	231	418	21
5233100 - St Disability Insurance	916	530	530	427	559	29
5240000 - Workers' Compensation	15,093	18,276	18,276	11,071	18,945	669
<b>Personal Services:</b>	<b>\$321,419</b>	<b>\$392,981</b>	<b>\$392,981</b>	<b>\$232,533</b>	<b>\$353,058</b>	<b>-\$39,923</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	208,286	152,014	195,228	775	152,014	0
5400000 - Travel And Per Diem	592	200	300	298	300	100
5410000 - Communications	2,880	3,035	3,035	1,933	3,035	0
5420000 - Freight & Postage Services	68	150	150	12	150	0
5450000 - Insurance	11,222	5,931	5,931	5,931	6,122	191
5450502 - Insurance Claims - Prop & Casua	4,238	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	1,298	8,600	432,806	1,213	8,600	0
5462000 - Rep & Maint-automotive	10,066	7,400	7,400	7,595	8,200	800
5470000 - Printing And Binding	427	1,500	1,500	0	1,750	250
5490000 - Oth Current Chgs & Obligations	500	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,206	1,815	1,815	1,815	1,956	141
5490502 - OH-Property & Liability Insuranc	1,704	687	687	687	687	0
5490503 - OH-Dental Insurance	222	299	299	299	322	23
5490504 - OH-Health Insurance	965	1,504	1,504	1,504	1,621	117
5490505 - OH-Life/AD&D, STD, LTD	1,060	735	735	735	871	136
5511000 - Office Supplies	283	300	300	238	400	100
5520000 - Operating Supplies	8,154	20,600	20,600	13,933	20,600	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	108	0	0
5521000 - Gas & Oil	21,233	27,542	27,542	8,876	29,592	2,050
5522000 - Chemicals	0	28,147	349,892	315,863	28,147	0
5540000 - Books,pubs,subs & Membership	135	130	130	0	135	5
5550000 - Training	833	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$275,371</b>	<b>\$260,589</b>	<b>\$1,049,854</b>	<b>\$361,815</b>	<b>\$264,502</b>	<b>\$3,913</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	7,310	0	3,255	0	0	0
5640100 - Vehicles	40,098	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$47,408</b>	<b>\$0</b>	<b>\$3,255</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**1418 - MOSQUITO CONTROL**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>TOTAL EXPENDITURES:</b>	\$644,197	\$653,570	\$1,446,090	\$594,349	\$617,560	-\$36,010

### 4123 - CONSTRUCTION MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	406,137	536,028	536,028	262,470	496,385	-39,643
5120002 - Disaster Relief	9,262	0	0	5,808	0	0
5130001 - Vacancy Factor	0	-9,381	-9,381	0	-8,686	695
5140000 - Overtime	64	0	0	291	0	0
5140003 - Overtime- Disaster Relief	364	0	0	5,511	0	0
5150300 - Class C Meals	2	0	0	0	0	0
5160000 - Compensated Annual Leave	33,314	0	0	9,317	0	0
5160010 - Compensated Ann Leave Payoff	64	0	0	0	0	0
5160020 - Compensated Admin Leave	7,959	0	0	4,819	0	0
5170000 - Compensated Sick Leave	20,701	0	0	11,254	0	0
5210000 - Fica Taxes	34,170	41,006	41,006	21,897	37,972	-3,034
5220000 - Retirement Contributions	51,395	58,007	58,007	35,873	57,702	-305
5230000 - Health Insurance	53,151	67,180	67,180	37,251	67,844	664
5231000 - Life Insurance	587	507	507	357	469	-38
5232000 - Dental Insurance	1,317	1,373	1,373	809	1,355	-18
5233000 - Lt Disability Insurance	790	882	882	480	816	-66
5233100 - St Disability Insurance	1,459	1,179	1,179	886	1,091	-88
5240000 - Workers' Compensation	4,992	7,072	7,072	2,328	5,626	-1,446
<b>Personal Services:</b>	<b>\$625,731</b>	<b>\$703,853</b>	<b>\$703,853</b>	<b>\$399,352</b>	<b>\$660,574</b>	<b>-\$43,279</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	40,465	75,000	118,833	22,739	75,000	0
5310006 - Legal Fees	0	0	0	80	0	0
5410000 - Communications	993	912	912	619	1,300	388
5420000 - Freight & Postage Services	185	220	220	196	220	0
5450000 - Insurance	1,183	1,112	1,112	1,112	1,008	-104
5470000 - Printing And Binding	30	50	50	0	50	0
5490501 - OH-Workers' Compensation	1,402	1,768	1,768	1,768	1,768	0
5490502 - OH-Property & Liability Insuranc	180	129	129	129	129	0
5490503 - OH-Dental Insurance	260	293	293	293	293	0
5490504 - OH-Health Insurance	1,124	1,463	1,463	1,463	1,463	0
5490505 - OH-Life/AD&D, STD, LTD	616	356	356	356	356	0
5511000 - Office Supplies	544	500	500	457	650	150
5520000 - Operating Supplies	1,029	600	600	0	600	0
5520020 - Computer Hardware, Non-Capit	945	1,200	1,200	1,792	1,200	0
5540000 - Books,pubs,subs & Membership	278	1,300	1,300	157	1,400	100
5541000 - Registration Fees	20	2,000	2,000	0	2,000	0
5550000 - Training	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$49,253</b>	<b>\$87,403</b>	<b>\$131,236</b>	<b>\$31,161</b>	<b>\$87,937</b>	<b>\$534</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$674,984</b>	<b>\$791,256</b>	<b>\$835,089</b>	<b>\$430,514</b>	<b>\$748,511</b>	<b>-\$42,745</b>

## 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,780,987	2,045,301	2,045,301	1,332,652	2,041,054	-4,247
5120002 - Disaster Relief	48,685	0	0	7,501	0	0
5130001 - Vacancy Factor	0	-36,248	-36,248	0	-36,656	-408
5140000 - Overtime	78,358	53,600	53,600	63,228	53,600	0
5140003 - Overtime- Disaster Relief	5,840	0	0	310	0	0
5150300 - Class C Meals	2	0	0	0	0	0
5160000 - Compensated Annual Leave	112,761	0	0	79,951	0	0
5160010 - Compensated Ann Leave Payoff	1,857	0	0	4,592	0	0
5160020 - Compensated Admin Leave	6,506	0	0	8,185	0	0
5170000 - Compensated Sick Leave	60,884	0	0	65,640	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,006	0	0
5210000 - Fica Taxes	154,966	158,460	158,460	115,256	160,233	1,773
5220000 - Retirement Contributions	159,873	164,051	164,051	124,763	175,019	10,968
5230000 - Health Insurance	441,578	509,145	509,145	362,271	502,924	-6,221
5231000 - Life Insurance	2,381	1,948	1,948	1,780	1,970	22
5232000 - Dental Insurance	11,906	12,466	12,466	8,866	12,708	242
5233000 - Lt Disability Insurance	3,183	3,412	3,412	2,380	3,452	40
5233100 - St Disability Insurance	5,882	4,558	4,558	4,399	4,611	53
5240000 - Workers' Compensation	87,970	99,533	99,533	65,732	86,452	-13,081
<b>Personal Services:</b>	<b>\$2,963,620</b>	<b>\$3,016,226</b>	<b>\$3,016,226</b>	<b>\$2,251,512</b>	<b>\$3,005,367</b>	<b>-\$10,859</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	554,039	75,000	86,185	513,669	75,000	0
5340000 - Other Contractual Services	1,136,091	1,211,020	1,211,020	712,157	1,334,320	123,300
5410000 - Communications	34,257	37,540	37,540	23,633	37,540	0
5420000 - Freight & Postage Services	4	175	175	157	175	0
5430000 - Utility Services	2,860,769	3,219,875	3,219,875	2,171,815	3,320,225	100,350
5440000 - Rentals And Leases	26,431	25,480	25,480	14,203	25,480	0
5450000 - Insurance	84,366	197,224	197,224	197,224	191,133	-6,091
5460000 - Repair & Maintenance Svcs	3,026,587	3,784,650	3,950,389	2,328,903	3,725,790	-58,860
5460008 - R&M Parking re-paving	185,670	16,000	16,000	9,000	0	-16,000
5462000 - Rep & Maint-automotive	20,909	20,200	20,200	9,910	21,600	1,400
5470000 - Printing And Binding	68	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	12,335	500	500	92,868	0	-500
5490501 - OH-Workers' Compensation	11,445	14,445	14,445	14,445	14,445	0
5490502 - OH-Property & Liability Insuranc	12,812	22,859	22,859	22,859	22,859	0
5490503 - OH-Dental Insurance	2,123	2,400	2,400	2,400	2,400	0
5490504 - OH-Health Insurance	9,184	11,953	11,953	11,953	11,953	0
5490505 - OH-Life/AD&D, STD, LTD	5,684	3,440	3,440	3,440	3,285	-155
5511000 - Office Supplies	7,982	9,000	9,000	6,389	9,150	150
5512000 - Office Equipment	4,559	0	0	2,871	0	0
5520000 - Operating Supplies	24,466	23,760	23,760	11,485	25,010	1,250
5520020 - Computer Hardware, Non-Capit	0	0	0	432	0	0
5520021 - Computer Hardware, Operating	1,149	0	0	0	0	0
5521000 - Gas & Oil	133,586	168,966	168,966	96,444	168,966	0
5524500 - Cleaning Supplies	3,594	6,500	6,500	3,339	6,500	0
5525000 - Tools	7,805	3,925	3,925	3,853	4,925	1,000
5528000 - Medicine	202	375	375	169	375	0
5540000 - Books,pubs,subs & Membership	3,809	9,800	9,800	4,426	9,800	0
<b>Operating Expenses:</b>	<b>\$8,169,924</b>	<b>\$8,865,087</b>	<b>\$9,042,011</b>	<b>\$6,258,044</b>	<b>\$9,010,931</b>	<b>\$145,844</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	6,216	6,215	63,000	63,000
5640000 - Machinery & Equipment	37,837	21,000	27,284	20,022	110,000	89,000
5640020 - Computer Hardware, Capital	5,678	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$43,515</b>	<b>\$21,000</b>	<b>\$33,500</b>	<b>\$26,238</b>	<b>\$173,000</b>	<b>\$152,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,177,058</b>	<b>\$11,902,313</b>	<b>\$12,091,737</b>	<b>\$8,535,794</b>	<b>\$12,189,298</b>	<b>\$286,985</b>

**4129 - HOAGLAND INDUSTRIAL PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	21,593	86,667	101,939	25,057	51,000	-35,667
5310006 - Legal Fees	1,169	0	0	0	0	0
5340000 - Other Contractual Services	5,766	0	0	0	0	0
5430000 - Utility Services	15,348	43,300	43,300	15,030	43,300	0
5460000 - Repair & Maintenance Svcs	13,897	95,000	95,000	4,237	95,000	0
5462000 - Rep & Maint-automotive	322	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	200	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$58,295</b>	<b>\$224,967</b>	<b>\$240,239</b>	<b>\$44,324</b>	<b>\$189,300</b>	<b>-\$35,667</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$58,295</b>	<b>\$224,967</b>	<b>\$240,239</b>	<b>\$44,324</b>	<b>\$189,300</b>	<b>-\$35,667</b>

**4136 - SMALL ENGINE REPAIR**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	41,589	64,698	64,698	32,505	64,706	8
5120002 - Disaster Relief	1,084	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,132	-1,132	0	-1,132	0
5140000 - Overtime	1,111	0	0	395	0	0
5140003 - Overtime- Disaster Relief	78	0	0	0	0	0
5160000 - Compensated Annual Leave	2,004	0	0	969	0	0
5160020 - Compensated Admin Leave	0	0	0	149	0	0
5170000 - Compensated Sick Leave	1,313	0	0	1,910	0	0
5210000 - Fica Taxes	3,416	4,950	4,950	2,607	4,950	0
5220000 - Retirement Contributions	3,602	5,123	5,123	2,845	5,345	222
5230000 - Health Insurance	12,893	19,927	19,927	10,612	19,539	-388
5231000 - Life Insurance	60	62	62	44	62	0
5232000 - Dental Insurance	322	421	421	241	334	-87
5233000 - Lt Disability Insurance	80	106	106	59	106	0
5233100 - St Disability Insurance	147	142	142	109	142	0
5240000 - Workers' Compensation	1,588	2,559	2,559	1,213	2,246	-313
<b>Personal Services:</b>	<b>\$69,287</b>	<b>\$96,856</b>	<b>\$96,856</b>	<b>\$53,658</b>	<b>\$96,298</b>	<b>-\$558</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	2,190	1,778	1,778	1,463	2,056	278
5410000 - Communications	168	250	250	456	250	0
5450000 - Insurance	360	274	274	274	277	3
5460000 - Repair & Maintenance Svcs	48,364	52,000	52,000	34,495	52,000	0
5490501 - OH-Workers' Compensation	384	485	485	485	485	0
5490502 - OH-Property & Liability Insuranc	55	32	32	32	32	0
5490503 - OH-Dental Insurance	72	81	81	81	81	0
5490504 - OH-Health Insurance	309	402	402	402	402	0
5490505 - OH-Life/AD&D, STD, LTD	169	97	97	97	97	0
5520000 - Operating Supplies	124	275	275	75	275	0
5521000 - Gas & Oil	1,671	1,242	1,242	738	1,242	0
5524500 - Cleaning Supplies	503	500	500	120	500	0
5525000 - Tools	499	500	500	147	500	0
<b>Operating Expenses:</b>	<b>\$54,869</b>	<b>\$57,916</b>	<b>\$57,916</b>	<b>\$38,864</b>	<b>\$58,197</b>	<b>\$281</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$124,155</b>	<b>\$154,772</b>	<b>\$154,772</b>	<b>\$92,523</b>	<b>\$154,495</b>	<b>-\$277</b>



**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	332,079	398,531	398,531	258,610	396,343	-2,188
5120002 - Disaster Relief	17,313	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,973	-6,973	0	-7,066	-93
5140000 - Overtime	63	0	0	1,640	7,500	7,500
5140003 - Overtime- Disaster Relief	1,018	0	0	0	0	0
5140098 - H Mathew Force Labor	-524	0	0	0	0	0
5160000 - Compensated Annual Leave	26,072	0	0	21,273	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	17,779	0	0
5160020 - Compensated Admin Leave	1,674	0	0	333	0	0
5170000 - Compensated Sick Leave	9,274	0	0	8,945	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	33,654	0	0
5210000 - Fica Taxes	27,321	30,487	30,487	24,590	30,894	407
5220000 - Retirement Contributions	30,474	32,488	32,488	30,584	34,303	1,815
5230000 - Health Insurance	129,145	137,318	137,318	95,609	132,025	-5,293
5231000 - Life Insurance	474	374	374	356	379	5
5232000 - Dental Insurance	2,613	2,606	2,606	1,916	2,654	48
5233000 - Lt Disability Insurance	635	658	658	476	666	8
5233100 - St Disability Insurance	1,172	878	878	880	890	12
5240000 - Workers' Compensation	22,304	26,542	26,542	18,021	26,849	307
<b>Personal Services:</b>	<b>\$601,109</b>	<b>\$622,909</b>	<b>\$622,909</b>	<b>\$514,666</b>	<b>\$625,437</b>	<b>\$2,528</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	2,301,099	2,676,350	2,676,350	1,470,656	2,812,350	136,000
5349999 - Oth Svcs - Contra	-70,733	-74,951	-74,951	-49,305	-74,951	0
5400000 - Travel And Per Diem	0	100	100	50	500	400
5410000 - Communications	2,239	3,000	3,000	1,460	4,800	1,800
5430000 - Utility Services	16,289	14,000	14,000	9,260	14,000	0
5450000 - Insurance	5,757	6,511	6,511	6,511	6,275	-236
5460000 - Repair & Maintenance Svcs	6,494	0	0	109	0	0
5462000 - Rep & Maint-automotive	11,950	24,940	24,940	4,833	24,940	0
5470000 - Printing And Binding	45	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	421	0	0	0	0	0
5490501 - OH-Workers' Compensation	2,269	2,864	2,864	2,864	2,864	0
5490502 - OH-Property & Liability Insuranc	874	755	755	755	755	0
5490503 - OH-Dental Insurance	421	476	476	476	476	0
5490504 - OH-Health Insurance	1,821	2,370	2,370	2,370	2,370	0
5490505 - OH-Life/AD&D, STD, LTD	997	576	576	576	639	63
5511000 - Office Supplies	625	850	850	536	850	0
5520000 - Operating Supplies	17,056	17,400	17,400	14,949	16,400	-1,000
5521000 - Gas & Oil	19,253	26,544	26,544	14,606	26,544	0
5525000 - Tools	1,481	1,500	1,500	336	2,500	1,000
5560098 - H Mathew Prev Measures	-181	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$2,318,177</b>	<b>\$2,703,285</b>	<b>\$2,703,285</b>	<b>\$1,481,043</b>	<b>\$2,841,312</b>	<b>\$138,027</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	63,575	0	0	0	0	0
5640020 - Computer Hardware, Capital	0	0	0	0	6,520	6,520
5640100 - Vehicles	24,383	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$87,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,520</b>	<b>\$6,520</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,007,244</b>	<b>\$3,326,194</b>	<b>\$3,326,194</b>	<b>\$1,995,709</b>	<b>\$3,473,269</b>	<b>\$147,075</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 unchanged from FY18. Personal Services decreased .32% as a result of the following:

- Mid-year staff adjustments
- 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 by 5.86%, primarily due to increases in Repair and Maintenance Services, Computer Software, and Training due to the acquisition of Portal Software for the facilitation of the EM Plan Reviews.

Capital Outlay decreased \$24999 as this was for a replacement vehicle that was purchased in FY18.

Overall, this budget decreased 2.49% over the FY18 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:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	222,475	259,229	259,229	164,194	246,544	-12,685
5120002 - Disaster Relief	16,310	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,559	-4,559	0	-4,335	224
5140000 - Overtime	1,013	1,206	1,206	709	1,200	-6
5140003 - Overtime- Disaster Relief	2,357	0	0	0	0	0
5140098 - H Mathew Force Labor	238,075	0	0	0	0	0
5160000 - Compensated Annual Leave	11,057	0	0	7,917	0	0
5160010 - Compensated Ann Leave Payoff	297	0	0	10,762	0	0
5160020 - Compensated Admin Leave	3,021	0	0	5,199	0	0
5170000 - Compensated Sick Leave	7,348	0	0	10,555	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	10,431	0	0
5210000 - Fica Taxes	19,219	19,922	19,922	15,527	18,950	-972
5220000 - Retirement Contributions	19,932	20,789	20,789	16,698	20,627	-162
5230000 - Health Insurance	30,690	32,587	32,587	23,856	45,333	12,746
5231000 - Life Insurance	311	244	244	221	232	-12
5232000 - Dental Insurance	1,119	1,132	1,132	787	1,089	-43
5233000 - Lt Disability Insurance	418	429	429	297	408	-21
5233100 - St Disability Insurance	772	574	574	548	545	-29
5240000 - Workers' Compensation	597	678	678	482	570	-108
5250000 - Unemployment Compensation	330	0	0	0	0	0
<b>Personal Services:</b>	<b>\$575,342</b>	<b>\$332,231</b>	<b>\$332,231</b>	<b>\$268,183</b>	<b>\$331,163</b>	<b>-\$1,068</b>

## 2141 - EMERGENCY MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	7,509	1,246	1,246	76,947	1,246	0
5340000 - Other Contractual Services	13,763	22,075	22,075	6,775	22,375	300
5340008 - Other Contractual Svc- Auction	27	0	0	0	0	0
5400000 - Travel And Per Diem	4,201	1,500	1,500	1,675	1,750	250
5410000 - Communications	4,925	5,630	5,630	3,649	5,630	0
5420000 - Freight & Postage Services	290	875	875	397	875	0
5430000 - Utility Services	3,944	5,400	5,400	1,813	5,400	0
5440000 - Rentals And Leases	48,003	49,741	49,741	45,106	51,214	1,473
5450000 - Insurance	6,248	8,257	8,257	8,257	6,944	-1,313
5460000 - Repair & Maintenance Svcs	39,665	54,053	61,323	59,577	65,217	11,164
5462000 - Rep & Maint-automotive	1,361	2,500	2,500	175	2,000	-500
5470000 - Printing And Binding	3,881	4,565	4,565	1,738	3,000	-1,565
5480000 - Promotional Activities	0	1,000	1,000	512	1,000	0
5490000 - Oth Current Chgs & Obligations	88,615	0	0	0	0	0
5490501 - OH-Workers' Compensation	979	1,221	1,221	1,221	1,221	0
5490502 - OH-Property & Liability Insuranc	949	995	995	995	995	0
5490503 - OH-Dental Insurance	182	204	204	204	204	0
5490504 - OH-Health Insurance	786	1,010	1,010	1,010	1,010	0
5490505 - OH-Life/AD&D, STD, LTD	539	308	308	308	308	0
5511000 - Office Supplies	4,432	5,000	3,632	101	4,000	-1,000
5512000 - Office Equipment	2,212	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	50,084	7,000	7,000	3,869	6,000	-1,000
5520010 - Computer Software	1,000	1,200	1,200	1,000	8,000	6,800
5521000 - Gas & Oil	8,972	3,700	3,700	329	3,700	0
5521005 - Gas & Oil-Direct	2,639	3,840	3,840	1,681	3,840	0
5522500 - Food	115,006	0	0	78	0	0
5524000 - Oper Supp-miscellaneous	660	0	0	0	0	0
5525000 - Tools	1,348	0	0	0	0	0
5526000 - Clothing	1,001	0	0	0	0	0
5530000 - Road Materials & Supplies	100,113	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	976	50	50	275	205	155
5541000 - Registration Fees	0	0	0	150	0	0
5550000 - Training	3,589	23,000	23,000	11,355	20,300	-2,700
5560098 - H Mathew Prev Measures	44,466	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$562,367</b>	<b>\$205,870</b>	<b>\$211,772</b>	<b>\$229,196</b>	<b>\$217,934</b>	<b>\$12,064</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	5,505	5,515	0	0
5640100 - Vehicles	0	24,999	24,999	23,802	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$30,504</b>	<b>\$29,317</b>	<b>\$0</b>	<b>-\$24,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,137,709</b>	<b>\$563,100</b>	<b>\$574,507</b>	<b>\$526,697</b>	<b>\$549,097</b>	<b>-\$14,003</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 5.00 FTEs which is a decrease of .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 new Cameron Preserve Housing Specialist position (.50 FTE). Personal Services increased \$8,491, primarily due to the above mentioned reallocations as well as the following:

- Staffing adjustments noted above.
- Freezing of the Case Manager Specialist position for FY19.
- 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 decreased \$379,833 from FY18 Adopted Budget primarily due to the Yates Property being fully occupied which was offset by increases in Printing and Binding, Promotional ads/media Buys, and Aids to Private Organization.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY18 Adopted Budget. Personal Services increased \$1,522 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 decreased \$4,485 from FY18 Adopted Budget primarily due to the City of St. Cloud now being responsible for the utility expenses as per the Lease agreement.

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 9.30 FTEs, which is an increase of 2.25 FTEs from the FY18 Adopted Budget due to the two new positions approved mid-year in FY18, JAG Grant Specialist (1 FTE) and the Grants Compliance Analyst position (.25 FTE) and the reallocation of the Human Services Case Mgr. Specialist position from Homelessness. (1.00 FTE). Personal Services increased \$59,626 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 decreased \$129,799 from FY18 Adopted primarily due to HCRA which was partially offset by an increase 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 FY19, \$1,859,177 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 was created in FY18 although the funding was 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 cost center include the County's contribution for primary care services.

Overall, the Human Services Department's FY19 budget decreased \$587,734 from the FY18 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 FY19 based on current year collections.

**6101 - HOMELESS ASSISTANCE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	114,026	255,749	255,749	127,186	237,600	-18,149
5120002 - Disaster Relief	2,162	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,476	-4,476	0	-4,158	318
5140000 - Overtime	0	0	0	1,151	0	0
5160000 - Compensated Annual Leave	8,396	0	0	6,313	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	970	0	0
5160020 - Compensated Admin Leave	1,609	0	0	1,115	0	0
5170000 - Compensated Sick Leave	3,007	0	0	4,141	0	0
5210000 - Fica Taxes	9,841	19,567	19,567	10,607	18,177	-1,390
5220000 - Retirement Contributions	9,865	20,252	20,252	11,877	22,994	2,742
5230000 - Health Insurance	17,034	62,539	62,539	22,418	41,742	-20,797
5231000 - Life Insurance	152	241	241	159	223	-18
5232000 - Dental Insurance	657	1,499	1,499	496	799	-700
5233000 - Lt Disability Insurance	204	421	421	213	391	-30
5233100 - St Disability Insurance	378	563	563	392	523	-40
5240000 - Workers' Compensation	1,022	1,525	1,525	1,149	2,295	770
<b>Personal Services:</b>	<b>\$168,352</b>	<b>\$357,880</b>	<b>\$357,880</b>	<b>\$188,187</b>	<b>\$320,586</b>	<b>-\$37,294</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	2,235	2,000	2,000	4,748	2,000	0
5410000 - Communications	0	400	400	303	400	0
5420000 - Freight & Postage Services	50	0	0	50	0	0
5440000 - Rentals And Leases	452	500	500	127	500	0
5462000 - Rep & Maint-automotive	305	0	0	15	0	0
5470000 - Printing And Binding	90	0	0	90	100	100
5488000 - Promotional-ads/media Buys	0	0	0	4,372	5,000	5,000
5490000 - Oth Current Chgs & Obligations	245,642	450,000	450,000	66,203	200,000	-250,000
5490501 - OH-Workers' Compensation	744	1,722	1,722	1,722	1,566	-156
5490503 - OH-Dental Insurance	138	286	286	286	260	-26
5490504 - OH-Health Insurance	597	1,424	1,424	1,424	1,294	-130
5490505 - OH-Life/AD&D, STD, LTD	327	346	346	346	314	-32
5511000 - Office Supplies	3,138	2,000	2,000	4,176	1,500	-500
5520000 - Operating Supplies	817	1,300	1,300	3,712	800	-500
5520021 - Computer Hardware, Operating	0	1,500	1,500	310	0	-1,500
5541000 - Registration Fees	1,400	1,500	1,500	0	1,500	0
5550000 - Training	330	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$256,264</b>	<b>\$464,478</b>	<b>\$464,478</b>	<b>\$87,885</b>	<b>\$216,734</b>	<b>-\$247,744</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	1,099	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,099</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	20,000	20,000	20,000	10,000	20,000	0
<b>Grants and Aids:</b>	<b>\$20,000</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>\$444,617</b>	<b>\$842,358</b>	<b>\$842,358</b>	<b>\$287,171</b>	<b>\$557,320</b>	<b>-\$285,038</b>

**6141 - VETERAN'S SERVICES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	96,575	137,199	137,199	62,630	133,141	-4,058
5130001 - Vacancy Factor	0	-2,401	-2,401	0	-2,329	72
5140000 - Overtime	205	0	0	565	0	0
5140003 - Overtime- Disaster Relief	291	0	0	0	0	0
5160000 - Compensated Annual Leave	5,089	0	0	5,375	0	0
5160020 - Compensated Admin Leave	429	0	0	542	0	0
5170000 - Compensated Sick Leave	3,643	0	0	5,639	0	0
5210000 - Fica Taxes	7,677	10,497	10,497	5,236	10,184	-313
5220000 - Retirement Contributions	8,111	10,867	10,867	5,920	10,997	130
5230000 - Health Insurance	28,643	35,420	35,420	24,841	40,890	5,470
5231000 - Life Insurance	131	130	130	101	126	-4
5232000 - Dental Insurance	507	532	532	419	822	290
5233000 - Lt Disability Insurance	176	226	226	135	219	-7
5233100 - St Disability Insurance	326	301	301	249	293	-8
5240000 - Workers' Compensation	244	357	357	172	307	-50
<b>Personal Services:</b>	<b>\$152,049</b>	<b>\$193,128</b>	<b>\$193,128</b>	<b>\$111,826</b>	<b>\$194,650</b>	<b>\$1,522</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,038	500	500	168	0	-500
5400000 - Travel And Per Diem	2,669	2,700	2,700	2,537	2,700	0
5410000 - Communications	1,268	1,500	1,500	1,443	1,500	0
5420000 - Freight & Postage Services	2,323	1,500	1,500	161	1,000	-500
5430000 - Utility Services	2,714	2,500	2,500	1,011	0	-2,500
5440000 - Rentals And Leases	3,537	3,325	3,325	3,350	3,600	275
5450000 - Insurance	710	667	667	667	537	-130
5460000 - Repair & Maintenance Svcs	0	700	700	0	350	-350
5470000 - Printing And Binding	105	100	100	90	100	0
5490000 - Oth Current Chgs & Obligations	11	500	500	0	0	-500
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490502 - OH-Property & Liability Insuranc	108	77	77	77	77	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5511000 - Office Supplies	880	1,200	1,200	777	1,200	0
5520000 - Operating Supplies	543	500	500	331	500	0
5540000 - Books,pubs,subs & Membership	139	400	400	40	400	0
5541000 - Registration Fees	160	600	600	160	320	-280
<b>Operating Expenses:</b>	<b>\$18,013</b>	<b>\$18,830</b>	<b>\$18,830</b>	<b>\$12,873</b>	<b>\$14,345</b>	<b>-\$4,485</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$170,061</b>	<b>\$211,958</b>	<b>\$211,958</b>	<b>\$124,699</b>	<b>\$208,995</b>	<b>-\$2,963</b>



**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	369,614	389,949	421,035	253,772	434,988	45,039
5120002 - Disaster Relief	3,037	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,823	-6,823	0	-7,612	-789
5140000 - Overtime	408	0	0	578	0	0
5140003 - Overtime- Disaster Relief	356	0	0	0	0	0
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	16,700	0	0	11,308	0	0
5160010 - Compensated Ann Leave Payoff	551	0	0	3,596	0	0
5160020 - Compensated Admin Leave	4,638	0	0	1,124	0	0
5170000 - Compensated Sick Leave	20,166	0	0	6,868	0	0
5210000 - Fica Taxes	30,129	29,832	32,210	20,112	33,279	3,447
5220000 - Retirement Contributions	45,857	47,630	50,092	34,196	53,820	6,190
5230000 - Health Insurance	87,735	99,764	107,450	58,046	89,907	-9,857
5231000 - Life Insurance	473	366	401	306	409	43
5232000 - Dental Insurance	2,154	1,948	2,093	1,356	2,056	108
5233000 - Lt Disability Insurance	633	644	695	410	718	74
5233100 - St Disability Insurance	1,170	858	953	758	958	100
5240000 - Workers' Compensation	2,076	2,352	2,433	1,485	2,260	-92
<b>Personal Services:</b>	<b>\$585,713</b>	<b>\$566,520</b>	<b>\$610,539</b>	<b>\$393,917</b>	<b>\$610,783</b>	<b>\$44,263</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	41,500	65,000	65,000	22,400	45,000	-20,000
5314000 - Medical Svcs	5,454,632	5,742,784	5,742,784	4,343,132	6,863,502	1,120,718
5314002 - Medical Svcs HCRA	73,980	1,291,448	1,291,448	9,221	74,000	-1,217,448
5340000 - Other Contractual Services	11,485	82,742	82,742	9,639	67,432	-15,310
5400000 - Travel And Per Diem	2,274	1,500	1,500	0	1,500	0
5410000 - Communications	1,534	600	600	949	600	0
5420000 - Freight & Postage Services	1,355	2,000	2,000	873	2,000	0
5440000 - Rentals And Leases	612	4,000	4,000	1,829	2,000	-2,000
5450000 - Insurance	6,568	6,043	6,043	6,043	4,425	-1,618
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5462000 - Rep & Maint-automotive	910	500	500	1,742	500	0
5470000 - Printing And Binding	105	200	200	90	200	0
5480000 - Promotional Activities	0	0	0	350	0	0
5488000 - Promotional-ads/media Buys	415	0	0	3,120	5,000	5,000
5490000 - Oth Current Chgs & Obligations	2,674	3,000	3,000	2,056	3,000	0
5490501 - OH-Workers' Compensation	1,761	2,206	2,206	2,206	2,597	391
5490502 - OH-Property & Liability Insuranc	755	672	672	672	672	0
5490503 - OH-Dental Insurance	327	366	366	366	431	65
5490504 - OH-Health Insurance	1,413	1,826	1,826	1,826	2,150	324
5490505 - OH-Life/AD&D, STD, LTD	774	444	444	444	523	79
5511000 - Office Supplies	4,794	4,700	4,700	3,496	4,700	0
5512000 - Office Equipment	768	300	300	0	300	0
5520000 - Operating Supplies	324	1,500	1,500	3,299	1,500	0
5521000 - Gas & Oil	1,324	1,300	1,300	746	1,300	0
5540000 - Books,pubs,subs & Membership	155	0	0	0	0	0
5541000 - Registration Fees	1,325	2,000	2,000	155	2,000	0
5550000 - Training	149	2,000	2,000	0	2,000	0
<b>Operating Expenses:</b>	<b>\$5,611,913</b>	<b>\$7,217,631</b>	<b>\$7,217,631</b>	<b>\$4,414,652</b>	<b>\$7,087,832</b>	<b>-\$129,799</b>

**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
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>\$24,999</b>	<b>\$24,999</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	261,000	261,000	261,000	511,019	250,019
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$261,000</b>	<b>\$261,000</b>	<b>\$261,000</b>	<b>\$511,019</b>	<b>\$250,019</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,197,625</b>	<b>\$8,045,151</b>	<b>\$8,089,170</b>	<b>\$5,069,569</b>	<b>\$8,234,633</b>	<b>\$189,482</b>

**6185 - LEGAL AID**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	117,594	119,358	119,358	79,572	121,148	1,790
<b>Operating Expenses:</b>	<b>\$117,594</b>	<b>\$119,358</b>	<b>\$119,358</b>	<b>\$79,572</b>	<b>\$121,148</b>	<b>\$1,790</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$117,594</b>	<b>\$119,358</b>	<b>\$119,358</b>	<b>\$79,572</b>	<b>\$121,148</b>	<b>\$1,790</b>

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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	43,750	65,000	65,000	44,125	65,000	0
5340000 - Other Contractual Services	400,000	400,000	400,000	266,667	400,000	0
<b>Operating Expenses:</b>	<b>\$443,750</b>	<b>\$465,000</b>	<b>\$465,000</b>	<b>\$310,792</b>	<b>\$465,000</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	1,871,123	2,350,587	2,306,568	1,684,048	1,859,177	-491,410
<b>Grants and Aids:</b>	<b>\$1,871,123</b>	<b>\$2,350,587</b>	<b>\$2,306,568</b>	<b>\$1,684,048</b>	<b>\$1,859,177</b>	<b>-\$491,410</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,314,873</b>	<b>\$2,815,587</b>	<b>\$2,771,568</b>	<b>\$1,994,840</b>	<b>\$2,324,177</b>	<b>-\$491,410</b>

**9641 - HEALTH UNIT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	498,942	559,961	559,961	419,971	559,961	0
5410000 - Communications	130,897	167,119	167,119	81,273	167,119	0
5450000 - Insurance	31,064	13,210	13,210	13,210	13,615	405
5460000 - Repair & Maintenance Svcs	0	2,500	2,500	0	2,500	0
5490502 - OH-Property & Liability Insuranc	4,717	1,531	1,531	1,531	1,531	0
5521000 - Gas & Oil	208	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$665,828</b>	<b>\$744,321</b>	<b>\$744,321</b>	<b>\$515,984</b>	<b>\$744,726</b>	<b>\$405</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$665,828</b>	<b>\$744,321</b>	<b>\$744,321</b>	<b>\$515,984</b>	<b>\$744,726</b>	<b>\$405</b>

**9642 - FEDERALLY QUALIFIED HEALTH CENTER**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	200,000	461,019	461,019	200,000	0
5440000 - Rentals And Leases	0	51,597	51,597	9,237	51,597	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$251,597</b>	<b>\$512,616</b>	<b>\$470,256</b>	<b>\$251,597</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$251,597</b>	<b>\$512,616</b>	<b>\$470,256</b>	<b>\$251,597</b>	<b>\$0</b>

## DEPARTMENT SUMMARY - CONSTITUTIONALS

### TRENDS & ISSUES

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

- **Clerk of the Circuit Court:** This Office submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances and overhead in the amount of \$45,362 for FY19.

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,060,223), \$6,299,072 is from the General Fund and is included in the Recommended Budget. Personal Services request includes no new positions, but still has an increase of 5.2% due to increasing costs. Personal Services does not include a pay adjustment but they have requested reserves to equal a 3% pending the decision for BOCC staff. Operating increased 18.5% primarily due to cost associated with aerial photos. Also, included in the General Fund are expenses which are not included in their submitted budget to include costs associated with Property & Liability Insurances, overhead and TRIM postage. Overall funding provided from the General Fund represents a 6% increase over the FY18 Adopted Budget for a total FY19 General Fund budget of \$6,441,904.

- **Sheriff's Office:** submitted budget request of \$73,196,495 represents an overall increase of 9.05% over the FY18 Adopted Budget. As a result of changes in State Legislation after the tragic high school, the FY19 budget request includes 41 (3 of which are only for 2 months) new positions for School Resource Officers. Personal Services also included a request for 16 additional positions (12 sworn, 4 civilian and 3 school crossing guards) for a total of 57 new position and a 5% pay increase. Also, included is funding, which are not a part of the budget they submit, for costs associated with Property & Liability Insurances, overhead, building maintenance, mass alerting and intergovernmental radio communication. Overall the FY19 General Fund budget totals \$75,960,864.

- **Supervisor of Election's:** For FY19, the SOE submitted a budget request of \$3,364,910, includes a contingency request of \$10,000 and reflects an increase of 11.5% over the FY18 Adopted Budget. As is typical for this Office during general election cycles, Personal Services increased 6.7% or \$127,775 due to including temporary election workers. A 3.0% raise is also included. Operating also increased as a result of the general election by 16.9% or \$178,331. Capital Outlay request of \$74,857 provides funding for a Unitrend Recovery 814S Enterprise Plus and WDS TSX Election Asset Tracking System. Also included are funds, which are not a part of their submitted budget, for costs associated with Property & Liability Insurances as well as Overhead. The overall FY19 Budget totals \$3,375,118.

- **Tax Collector:** At this point in the budget process there is no change to the Tax Collector's budget from FY18 Adopted. Per State Statute 195.087, this budget 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 on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, overhead cost, postage, Other Contractual Services for Bank fees, and intergovernmental radio communications have been updated and are included in the Recommended Budget in the amount of \$184,674 for FY19.

**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**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	4,412	5,000	5,000	3,596	7,500	2,500
<b>Operating Expenses:</b>	<b>\$4,412</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$3,596</b>	<b>\$7,500</b>	<b>\$2,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,412</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$3,596</b>	<b>\$7,500</b>	<b>\$2,500</b>

### 1561 - PUBLIC DEFENDER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	6,710	2,000	2,000	5,144	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	0	4,000	4,000	75	4,000	0
<b>Operating Expenses:</b>	<b>\$6,710</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,219</b>	<b>\$7,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,710</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$5,219</b>	<b>\$7,000</b>	<b>\$0</b>

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	98,255	52,066	52,066	52,066	39,327	-12,739
5450502 - Insurance Claims - Prop & Casua	28,863	0	0	0	0	0
5490502 - OH-Property & Liability Insuranc	14,926	6,035	6,035	6,035	6,035	0
<b>Operating Expenses:</b>	<b>\$142,044</b>	<b>\$58,101</b>	<b>\$58,101</b>	<b>\$58,101</b>	<b>\$45,362</b>	<b>-\$12,739</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$142,044</b>	<b>\$58,101</b>	<b>\$58,101</b>	<b>\$58,101</b>	<b>\$45,362</b>	<b>-\$12,739</b>

**9121 - SUPERVISOR OF ELECTIONS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	11,837	13,785	13,785	13,785	8,610	-5,175
5490502 - OH-Property & Liability Insuranc	1,798	1,598	1,598	1,598	1,598	0
<b>Operating Expenses:</b>	<b>\$13,635</b>	<b>\$15,383</b>	<b>\$15,383</b>	<b>\$15,383</b>	<b>\$10,208</b>	<b>-\$5,175</b>
<b>Transfers Out:</b>						
5910702 - Transfers Out-Supr Elections	2,923,371	3,008,892	3,015,531	2,393,871	3,354,910	346,018
<b>Transfers Out:</b>	<b>\$2,923,371</b>	<b>\$3,008,892</b>	<b>\$3,015,531</b>	<b>\$2,393,871</b>	<b>\$3,354,910</b>	<b>\$346,018</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>\$2,937,006</b>	<b>\$3,034,275</b>	<b>\$3,040,914</b>	<b>\$2,409,254</b>	<b>\$3,375,118</b>	<b>\$340,843</b>

### 9131 - TAX COLLECTOR

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5,725,660	7,379,535	7,379,535	6,083,575	7,379,535	0
5340000 - Other Contractual Services	39,789	85,420	85,420	7,839	85,420	0
5420000 - Freight & Postage Services	50,000	50,000	50,000	46,000	50,000	0
5450000 - Insurance	45,130	36,038	36,038	36,038	31,003	-5,035
5490502 - OH-Property & Liability Insuranc	6,857	4,177	4,177	4,177	4,177	0
<b>Operating Expenses:</b>	<b>\$5,867,436</b>	<b>\$7,555,170</b>	<b>\$7,555,170</b>	<b>\$6,177,630</b>	<b>\$7,550,135</b>	<b>-\$5,035</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	13,677	15,772	15,772	11,829	14,074	-1,698
<b>Transfers Out:</b>	<b>\$13,677</b>	<b>\$15,772</b>	<b>\$15,772</b>	<b>\$11,829</b>	<b>\$14,074</b>	<b>-\$1,698</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,881,113</b>	<b>\$7,570,942</b>	<b>\$7,570,942</b>	<b>\$6,189,459</b>	<b>\$7,564,209</b>	<b>-\$6,733</b>

**9141 - PROPERTY APPRAISER**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	1,507	0	0
5420000 - Freight & Postage Services	107,113	125,000	125,000	0	125,000	0
5450000 - Insurance	26,580	19,134	19,134	19,134	15,614	-3,520
5490502 - OH-Property & Liability Insuranc	4,038	2,218	2,218	2,218	2,218	0
<b>Operating Expenses:</b>	<b>\$137,731</b>	<b>\$146,352</b>	<b>\$146,352</b>	<b>\$22,859</b>	<b>\$142,832</b>	<b>-\$3,520</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	13,646	15,626	15,626	11,720	0	-15,626
5910704 - Transfers out-Property Appr	5,795,041	5,913,715	5,923,469	4,461,996	6,299,072	385,357
<b>Transfers Out:</b>	<b>\$5,808,687</b>	<b>\$5,929,341</b>	<b>\$5,939,095</b>	<b>\$4,473,715</b>	<b>\$6,299,072</b>	<b>\$369,731</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,946,418</b>	<b>\$6,075,693</b>	<b>\$6,085,447</b>	<b>\$4,496,574</b>	<b>\$6,441,904</b>	<b>\$366,211</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	450,603	1,208,913	1,208,913	1,208,913	955,715	-253,198
5450502 - Insurance Claims - Prop & Casua	476,676	476,676	476,676	476,676	0	-476,676
5490502 - OH-Property & Liability Insuranc	68,197	140,117	140,117	140,117	140,117	0
<b>Operating Expenses:</b>	<b>\$995,476</b>	<b>\$1,825,706</b>	<b>\$1,825,706</b>	<b>\$1,825,706</b>	<b>\$1,095,832</b>	<b>-\$729,874</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	389,992	197,735	197,735	148,301	471,710	273,975
5910705 - Transfers out-Sheriff	63,117,023	67,122,062	67,122,062	55,983,462	73,196,495	6,074,433
<b>Transfers Out:</b>	<b>\$63,507,015</b>	<b>\$67,319,797</b>	<b>\$67,319,797</b>	<b>\$56,131,763</b>	<b>\$73,668,205</b>	<b>\$6,348,408</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$64,502,491</b>	<b>\$69,145,503</b>	<b>\$69,145,503</b>	<b>\$57,957,469</b>	<b>\$74,764,037</b>	<b>\$5,618,534</b>

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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	340,952	282,782	289,194	109,203	282,727	-55
<b>Operating Expenses:</b>	<b>\$340,952</b>	<b>\$282,782</b>	<b>\$289,194</b>	<b>\$109,203</b>	<b>\$282,727</b>	<b>-\$55</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$340,952</b>	<b>\$282,782</b>	<b>\$289,194</b>	<b>\$109,203</b>	<b>\$282,727</b>	<b>-\$55</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, Countywide mailroom, 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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	185,562	1,047,600	1,027,405	17,663	1,047,600	0
5310006 - Legal Fees	173,576	0	0	211,299	0	0
5313000 - Legal & Engineering Svcs	625,000	0	0	0	0	0
5320000 - Accounting & Auditing Svcs	266,839	262,131	262,131	213,249	262,131	0
5340000 - Other Contractual Services	124,884	165,757	165,757	74,972	170,000	4,243
5340008 - Other Contractual Svc- Auction	2,513	0	0	0	0	0
5420000 - Freight & Postage Services	16,870	0	0	0	0	0
5440000 - Rentals And Leases	2,516	3,884	3,884	2,486	5,400	1,516
5462000 - Rep & Maint-automotive	31,968	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,201,720	3,005,780	3,006,594	2,257,656	3,300,410	294,630
5490001 - Other- Adm Costs CST	39,499	37,400	37,400	18,235	41,451	4,051
5490090 - Property Taxes	0	4,950	4,950	144	4,950	0
5490510 - Fleet Overhead	0	7,929	7,929	3,965	0	-7,929
5511000 - Office Supplies	0	0	0	0	500	500
5520000 - Operating Supplies	563	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,671,508</b>	<b>\$4,535,431</b>	<b>\$4,516,050</b>	<b>\$2,799,668</b>	<b>\$4,832,442</b>	<b>\$297,011</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	21,000	0	0	0	0	0
5820000 - Aids To Private Organization	29,061	29,250	129,250	0	29,250	0
<b>Grants and Aids:</b>	<b>\$50,061</b>	<b>\$29,250</b>	<b>\$129,250</b>	<b>\$0</b>	<b>\$29,250</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,721,569</b>	<b>\$4,564,681</b>	<b>\$4,645,300</b>	<b>\$2,799,668</b>	<b>\$4,861,692</b>	<b>\$297,011</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 approved as part of the annual budget process.

### REVENUES

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

**010-DESIGNATED AD VALOREM TAX**

	<b>FY17 Actuals</b>	<b>FY18 Adopted Budget</b>	<b>FY18 Revised Budget</b>	<b>FY18 YTD</b>	<b>FY19 Recommended Budget</b>	<b>FY19 Recommended minus FY18 Adopted</b>
<b>Revenues</b>						
Transfers In	4,430,174	7,100,454	7,100,454	5,325,341	9,815,661	2,715,207
<b>Total</b>	<b>4,430,174</b>	<b>7,100,454</b>	<b>7,100,454</b>	<b>5,325,341</b>	<b>9,815,661</b>	<b>2,715,207</b>
<b>Expenditures</b>						
Transfers Out	4,430,174	7,100,454	7,100,454	5,325,341	9,815,661	2,715,207
<b>Total</b>	<b>4,430,174</b>	<b>7,100,454</b>	<b>7,100,454</b>	<b>5,325,341</b>	<b>9,815,661</b>	<b>2,715,207</b>

# SPECIAL REVENUE FUNDS

<b>Fund - Fund Title .....</b>	<b>Page</b>
101 – Debt Service TDT RIDA Bonds 2012 .....	1
102 – Transportation Trust Fund .....	4
103 – Drug Abuse Treatment Fund.....	29
104 – Tourism Development Tax Fund .....	32
105 – Fifth Cent Tourist Development Tax Fund .....	52
106 – Sixth Cent Tourism Development Tax Fund .....	56
107 – Library District Fund.....	61
109 – Law Enforcement Trust Fund.....	71
111 – SHIP Fund.....	74
112 – Emergency 911 Communications Fund .....	79
113 – Buenaventura Lakes MSBU Fund.....	82
115 – Court Facilities Fund .....	85
118 – Homelessness Prevention & Rapid Re-Housing Fund .....	94
122 – Neighborhood Stabilization Program 3.....	100
123 – TDT Revenue Refunding & Improvement Series 2012.....	104
124 – Environmental Land Acquisition Fund .....	109
125 – Environmental Land Maintenance Fund.....	112
128 – Subdivision Pond Maintenance MSBU .....	118
129 – Subdivision Streetlights MSBU .....	184
130 – Court Technology Fund .....	218
134 – Countywide Fire Fund .....	224
136 – Homestead Foreclosure Mediation Fund .....	244

<b>Fund - Fund Title .....</b>	<b>Page</b>
137 – Home Investment Partnership (HOME) Fund .....	247
139 – Criminal Justice Training Fund .....	251
141 – Boating Improvement Fund .....	254
142 – Mobility Fee East District Fund .....	259
143 – Mobility Fee West District Fund .....	263
145 – Red Light Camera Fund .....	267
146 – TDT Revenue Bonds Series 2016 (RIDA Phase II).....	270
148 – Building Fund .....	274
149 – East U.S. 192 CRA .....	283
150 – West 192 Development Authority .....	287
151 – Community Development Block Grant (CDBG) Fund .....	294
152 – Municipal Services Tax Unit (MSTU) Fund .....	298
153 – Municipal Services Benefit Unit (MSBU) Fund .....	330
154 – Constitutional Gas Tax Fund .....	337
155 – West 192 Redevelopment Fund.....	346
156 – Federal State and Grant Fund .....	351
158 – Intergovernmental Radio Fund .....	368
168 – Section 8 Fund.....	376
177 – Fire Impact Fee Fund .....	382
178 – Parks Impact Fee Fund .....	386
180 – Inmate Welfare Fund .....	396
187 – Transportation Impact Fee Poinciana Overlay Fund .....	400
189 – Second Local Option Fuel Tax Fund.....	403

## 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	625	0	0	185	0	0
Fund Balance	0	7,998,937	8,420,257	0	8,077,393	78,456
<b>Total</b>	<b>625</b>	<b>7,998,937</b>	<b>8,420,257</b>	<b>185</b>	<b>8,077,393</b>	<b>78,456</b>
<b>Expenditures</b>						
Operating Expenses	343,049	343,049	343,049	257,287	343,049	0
Reserves - Restricted	0	7,655,888	8,077,208	0	7,734,344	78,456
<b>Total</b>	<b>343,049</b>	<b>7,998,937</b>	<b>8,420,257</b>	<b>257,287</b>	<b>8,077,393</b>	<b>78,456</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
<b>Operating Expenses:</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$257,287</b>	<b>\$343,049</b>	<b>\$0</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	7,655,888	8,077,208	0	7,734,344	78,456
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$7,655,888</b>	<b>\$8,077,208</b>	<b>\$0</b>	<b>\$7,734,344</b>	<b>\$78,456</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$343,049</b>	<b>\$7,998,937</b>	<b>\$8,420,257</b>	<b>\$257,287</b>	<b>\$8,077,393</b>	<b>\$78,456</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 engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Personal Services support 150.5 FTEs, which is unchanged from the FY18 Adopted Budget. Personal Services decreased 1.51% due to the following:

- Mid-year staffing changes
- 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 15.30% from the FY18 Adopted Budget primarily due to cost associated with Professional Services, utility services and contractual services.

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

Overall, FY19 budget request is a 3.54% increase over the FY18 Adopted Budget.

### REVENUES

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

These revenues do not provide enough to support the expenditures thus the Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) which is projected to increase for FY19 by 38% over the Adopted FY18. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance.

## 102-TRANSPORTATION TRUST FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	8,536,575	9,016,672	9,016,672	5,269,362	9,763,920	747,248
Permits, Fees & Special Assessments	170,664	180,250	180,250	169,126	242,588	62,338
Intergovernmental Revenue	1,995,991	2,008,303	2,008,303	1,189,759	1,887,717	-120,586
Charges For Services	29,837	29,324	29,324	89,003	39,927	10,603
Miscellaneous Revenues	121,782	41,496	41,496	143,632	20,000	-21,496
Less 5% Statutory Reduction	0	-563,801	-563,801	0	-597,707	-33,906
Transfers In	17,950,079	7,120,845	9,266,383	5,340,621	9,836,049	2,715,204
Fund Balance	0	3,751,029	1,900,946	0	1,155,752	-2,595,277
<b>Total</b>	<b>28,804,928</b>	<b>21,584,118</b>	<b>21,879,573</b>	<b>12,201,504</b>	<b>22,348,246</b>	<b>764,128</b>
<b>Expenditures</b>						
Personal Services	9,093,240	10,476,101	10,476,101	6,896,453	10,318,138	-157,963
Operating Expenses	12,390,308	6,839,356	7,184,811	3,513,795	7,885,964	1,046,608
Capital Outlay	4,341,732	463,375	413,375	25,060	358,120	-105,255
Debt Service	554,550	1,370,550	1,370,550	1,370,550	1,371,151	601
Transfers Out	5,462,331	2,237,856	2,237,856	1,678,392	2,414,873	177,017
Reserves - Operating	0	196,880	196,880	0	0	-196,880
<b>Total</b>	<b>31,842,161</b>	<b>21,584,118</b>	<b>21,879,573</b>	<b>13,484,250</b>	<b>22,348,246</b>	<b>764,128</b>

**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	0	0	0	1,450	1,450
5520010 - Computer Software	0	0	0	0	4,100	4,100
5520020 - Computer Hardware, Non-Capit.	0	7,000	7,000	0	7,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$12,550</b>	<b>\$5,550</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	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>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>	<b>\$15,550</b>	<b>\$8,550</b>

### 1406 - BUS RAPID TRANSIT (BRT)

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	109,962	447,655	447,655	226,412	461,322	13,667
5120002 - Disaster Relief	1,522	0	0	1,784	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,800	3,150	0
5130001 - Vacancy Factor	0	-7,833	-7,833	0	-8,073	-240
5140000 - Overtime	36	0	0	475	0	0
5140003 - Overtime- Disaster Relief	3,663	0	0	0	0	0
5160000 - Compensated Annual Leave	2,912	0	0	7,694	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,419	0	0
5160020 - Compensated Admin Leave	2,649	0	0	5,506	0	0
5170000 - Compensated Sick Leave	1,621	0	0	6,243	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	5,810	0	0
5210000 - Fica Taxes	9,509	34,246	34,246	18,441	35,291	1,045
5220000 - Retirement Contributions	20,770	57,546	57,546	36,145	61,705	4,159
5230000 - Health Insurance	8,687	78,834	78,834	37,934	66,786	-12,048
5231000 - Life Insurance	106	420	420	306	435	15
5232000 - Dental Insurance	227	1,740	1,740	866	1,740	0
5233000 - Lt Disability Insurance	142	738	738	403	761	23
5233100 - St Disability Insurance	262	986	986	759	1,015	29
5240000 - Workers' Compensation	271	1,164	1,164	595	1,063	-101
<b>Personal Services:</b>	<b>\$165,488</b>	<b>\$618,646</b>	<b>\$618,646</b>	<b>\$356,591</b>	<b>\$625,195</b>	<b>\$6,549</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	548,000	548,000	160,493	886,000	338,000
5340005 - LYNX	7,088,852	0	0	0	0	0
5400000 - Travel And Per Diem	441	1,500	1,500	497	3,700	2,200
5420000 - Freight & Postage Services	0	300	300	13	150	-150
5440000 - Rentals And Leases	425	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	0	2,138	2,138	0	2,743	605
5470000 - Printing And Binding	0	250	250	375	250	0
5490000 - Oth Current Chgs & Obligations	0	0	0	231	0	0
5490501 - OH-Workers' Compensation	0	1,878	1,878	1,878	1,878	0
5490503 - OH-Dental Insurance	0	312	312	312	312	0
5490504 - OH-Health Insurance	0	1,554	1,554	1,554	1,554	0
5490505 - OH-Life/AD&D, STD, LTD	0	378	378	378	378	0
5511000 - Office Supplies	38	0	0	413	1,000	1,000
5512000 - Office Equipment	0	0	0	1,074	0	0
5520000 - Operating Supplies	0	0	0	982	0	0
5520020 - Computer Hardware, Non-Capit	0	2,629	2,629	650	0	-2,629
5540000 - Books,pubs,subs & Membership	0	149,251	149,251	148,606	155,423	6,172
5550000 - Training	0	1,420	1,420	1,580	1,810	390
<b>Operating Expenses:</b>	<b>\$7,089,756</b>	<b>\$709,610</b>	<b>\$709,610</b>	<b>\$319,037</b>	<b>\$1,055,198</b>	<b>\$345,588</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,255,244</b>	<b>\$1,328,256</b>	<b>\$1,328,256</b>	<b>\$675,628</b>	<b>\$1,680,393</b>	<b>\$352,137</b>

### 1409 - TRAFFIC ENGINEERING

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	1,128,767	0	0	0	-1,128,767
5130001 - Vacancy Factor	0	-19,752	0	0	0	19,752
5140000 - Overtime	0	8,772	0	0	0	-8,772
5210000 - Fica Taxes	0	86,354	0	0	0	-86,354
5220000 - Retirement Contributions	0	92,008	0	0	0	-92,008
5230000 - Health Insurance	0	272,698	0	0	0	-272,698
5231000 - Life Insurance	0	1,063	0	0	0	-1,063
5232000 - Dental Insurance	0	5,946	0	0	0	-5,946
5233000 - Lt Disability Insurance	0	1,863	0	0	0	-1,863
5233100 - St Disability Insurance	0	2,489	0	0	0	-2,489
5240000 - Workers' Compensation	0	115,210	0	0	0	-115,210
<b>Personal Services:</b>	<b>\$0</b>	<b>\$1,695,418</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,695,418</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	607,000	0	0	0	-607,000
5340000 - Other Contractual Services	0	4,420	0	0	0	-4,420
5400000 - Travel And Per Diem	0	1,340	0	0	0	-1,340
5410000 - Communications	0	3,984	0	0	0	-3,984
5420000 - Freight & Postage Services	0	1,000	0	0	0	-1,000
5440000 - Rentals And Leases	0	550	0	0	0	-550
5450000 - Insurance	0	11,895	0	11,895	0	-11,895
5460000 - Repair & Maintenance Svcs	0	52,500	0	0	0	-52,500
5462000 - Rep & Maint-automotive	0	60,000	0	17,861	0	-60,000
5470000 - Printing And Binding	0	200	0	0	0	-200
5490501 - OH-Workers' Compensation	0	6,886	0	6,886	0	-6,886
5490502 - OH-Property & Liability Insuranc	0	1,352	0	1,352	0	-1,352
5490503 - OH-Dental Insurance	0	1,144	0	1,144	0	-1,144
5490504 - OH-Health Insurance	0	5,698	0	5,698	0	-5,698
5490505 - OH-Life/AD&D, STD, LTD	0	1,386	0	1,386	0	-1,386
5511000 - Office Supplies	0	1,960	0	0	0	-1,960
5520000 - Operating Supplies	0	4,720	0	0	0	-4,720
5520010 - Computer Software	0	11,863	0	0	0	-11,863
5521000 - Gas & Oil	0	30,054	0	5,010	0	-30,054
5525000 - Tools	0	5,150	0	0	0	-5,150
5530000 - Road Materials & Supplies	0	483,250	0	0	0	-483,250
5540000 - Books,pubs,subs & Membership	0	2,125	0	0	0	-2,125
5541000 - Registration Fees	0	7,485	0	0	0	-7,485
5550000 - Training	0	1,650	0	0	0	-1,650
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$1,307,612</b>	<b>\$0</b>	<b>\$51,232</b>	<b>\$0</b>	<b>-\$1,307,612</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	15,000	0	0	0	-15,000
5640020 - Computer Hardware, Capital	0	22,700	0	0	0	-22,700
5680010 - Computer Software, Capital	0	2,400	0	0	0	-2,400
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$40,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,043,130</b>	<b>\$0</b>	<b>\$51,232</b>	<b>\$0</b>	<b>-\$3,043,130</b>

### 1433 - SUNRAIL

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	36,900	36,900	0	182,300	145,400
5410000 - Communications	0	950	950	0	1,800	850
5430000 - Utility Services	0	30,000	30,000	0	100,000	70,000
5440000 - Rentals And Leases	0	650	650	0	2,000	1,350
5460000 - Repair & Maintenance Svcs	0	58,750	58,750	26	240,700	181,950
5460008 - R&M Parking re-paving	0	1,000	1,000	0	0	-1,000
5462000 - Rep & Maint-automotive	0	500	500	0	1,700	1,200
5490000 - Oth Current Chgs & Obligations	0	250	250	0	250	0
5520000 - Operating Supplies	0	750	750	624	5,000	4,250
5521000 - Gas & Oil	0	2,500	2,500	0	5,000	2,500
5524500 - Cleaning Supplies	0	650	650	0	0	-650
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$132,900</b>	<b>\$132,900</b>	<b>\$650</b>	<b>\$538,750</b>	<b>\$405,850</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,000	3,000	0	0	-3,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$135,900</b>	<b>\$135,900</b>	<b>\$650</b>	<b>\$538,750</b>	<b>\$402,850</b>

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

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	436,301	468,420	468,420	271,073	447,870	-20,550
<b>Operating Expenses:</b>	<b>\$436,301</b>	<b>\$468,420</b>	<b>\$468,420</b>	<b>\$271,073</b>	<b>\$447,870</b>	<b>-\$20,550</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$436,301</b>	<b>\$468,420</b>	<b>\$468,420</b>	<b>\$271,073</b>	<b>\$447,870</b>	<b>-\$20,550</b>



**3338 - RAILROAD CONTRACT MAINTENANCE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	30,045	44,000	44,000	14,761	44,000	0
<b>Operating Expenses:</b>	<b>\$30,045</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$14,761</b>	<b>\$44,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$30,045</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$14,761</b>	<b>\$44,000</b>	<b>\$0</b>

**3601 - FLASHING BEACON/SCHOOL CROSSING U**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	2,504	2,770	2,770	1,579	17,014	14,244
5460000 - Repair & Maintenance Svcs	15,451	-28,000	22,000	4,900	18,700	46,700
5520000 - Operating Supplies	0	0	0	39	0	0
<b>Operating Expenses:</b>	<b>\$17,955</b>	<b>-\$25,230</b>	<b>\$24,770</b>	<b>\$6,518</b>	<b>\$35,714</b>	<b>\$60,944</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	102,685	102,375	52,375	0	61,900	-40,475
<b>Capital Outlay:</b>	<b>\$102,685</b>	<b>\$102,375</b>	<b>\$52,375</b>	<b>\$0</b>	<b>\$61,900</b>	<b>-\$40,475</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$120,640</b>	<b>\$77,145</b>	<b>\$77,145</b>	<b>\$6,518</b>	<b>\$97,614</b>	<b>\$20,469</b>

### 3602 - TRAFFIC LIGHTS (104)

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	123,419	143,460	143,460	82,821	150,406	6,946
5460000 - Repair & Maintenance Svcs	127,936	230,000	314,119	41,847	250,000	20,000
<b>Operating Expenses:</b>	<b>\$251,355</b>	<b>\$373,460</b>	<b>\$457,579</b>	<b>\$124,668</b>	<b>\$400,406</b>	<b>\$26,946</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$251,355</b>	<b>\$373,460</b>	<b>\$457,579</b>	<b>\$124,668</b>	<b>\$400,406</b>	<b>\$26,946</b>

### 3603 - STREETLIGHT MAINT CONTRACT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	269,258	364,000	364,000	180,260	372,550	8,550
5460000 - Repair & Maintenance Svcs	21,329	31,780	31,780	3,530	36,300	4,520
5520000 - Operating Supplies	0	0	0	10,330	0	0
<b>Operating Expenses:</b>	<b>\$290,587</b>	<b>\$395,780</b>	<b>\$395,780</b>	<b>\$194,120</b>	<b>\$408,850</b>	<b>\$13,070</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$290,587</b>	<b>\$395,780</b>	<b>\$395,780</b>	<b>\$194,120</b>	<b>\$408,850</b>	<b>\$13,070</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	299,325	292,500	292,500	0	0	-292,500
<b>Capital Outlay:</b>	<b>\$299,325</b>	<b>\$292,500</b>	<b>\$292,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$292,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$299,325</b>	<b>\$292,500</b>	<b>\$292,500</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$292,500</b>

**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,494	1,500	1,500	1,026	1,500	0
5430000 - Utility Services	28,543	38,000	38,000	16,204	38,000	0
5440000 - Rentals And Leases	115	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	34,125	135,050	135,050	23,577	130,050	-5,000
5520000 - Operating Supplies	31	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$64,309</b>	<b>\$174,550</b>	<b>\$174,550</b>	<b>\$40,807</b>	<b>\$169,550</b>	<b>-\$5,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$64,309</b>	<b>\$174,550</b>	<b>\$174,550</b>	<b>\$40,807</b>	<b>\$169,550</b>	<b>-\$5,000</b>

**4150 - STORMWATER**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	90,661	122,995	122,995	51,996	121,451	-1,544
5120002 - Disaster Relief	577	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,152	-2,152	0	-2,153	-1
5140000 - Overtime	8	1,600	1,600	0	1,600	0
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	2,300	0	0	2,971	0	0
5160010 - Compensated Ann Leave Payoff	2,178	0	0	0	0	0
5160020 - Compensated Admin Leave	1,442	0	0	0	0	0
5170000 - Compensated Sick Leave	1,468	0	0	1,486	0	0
5210000 - Fica Taxes	7,377	9,409	9,409	4,139	9,413	4
5220000 - Retirement Contributions	7,521	9,742	9,742	4,471	10,164	422
5230000 - Health Insurance	13,800	27,589	27,589	8,927	26,786	-803
5231000 - Life Insurance	109	116	116	69	117	1
5232000 - Dental Insurance	430	532	532	210	532	0
5233000 - Lt Disability Insurance	145	202	202	93	203	1
5233100 - St Disability Insurance	267	271	271	172	271	0
5240000 - Workers' Compensation	1,011	1,404	1,404	130	1,269	-135
<b>Personal Services:</b>	<b>\$129,306</b>	<b>\$171,708</b>	<b>\$171,708</b>	<b>\$74,663</b>	<b>\$169,653</b>	<b>-\$2,055</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	370,650	102,500	179,406	51,852	37,500	-65,000
5340000 - Other Contractual Services	5,750	10,500	10,500	0	10,500	0
5400000 - Travel And Per Diem	755	1,050	1,050	50	3,250	2,200
5410000 - Communications	617	2,100	2,100	441	2,100	0
5420000 - Freight & Postage Services	1,596	2,600	2,600	342	2,600	0
5450000 - Insurance	537	737	737	737	579	-158
5460000 - Repair & Maintenance Svcs	1,141	1,800	1,800	0	350	-1,450
5462000 - Rep & Maint-automotive	282	500	500	80	500	0
5470000 - Printing And Binding	15	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	1,699	500	500	359	500	0
5490501 - OH-Workers' Compensation	496	626	626	626	626	0
5490502 - OH-Property & Liability Insuranc	82	85	85	85	85	0
5490503 - OH-Dental Insurance	92	104	104	104	104	0
5490504 - OH-Health Insurance	398	518	518	518	518	0
5490505 - OH-Life/AD&D, STD, LTD	327	126	126	126	189	63
5520000 - Operating Supplies	575	3,090	3,090	772	3,390	300
5520020 - Computer Hardware, Non-Capit.	0	0	0	0	2,300	2,300
5521000 - Gas & Oil	893	1,590	1,590	412	1,800	210
5525000 - Tools	62	100	100	0	100	0
5540000 - Books,pubs,subs & Membership	50	1,500	1,500	2,000	2,000	500
5541000 - Registration Fees	650	1,250	1,250	666	1,825	575
5550000 - Training	72	150	150	0	600	450
<b>Operating Expenses:</b>	<b>\$386,738</b>	<b>\$131,426</b>	<b>\$208,332</b>	<b>\$59,171</b>	<b>\$71,416</b>	<b>-\$60,010</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$516,043</b>	<b>\$303,134</b>	<b>\$380,040</b>	<b>\$133,835</b>	<b>\$241,069</b>	<b>-\$62,065</b>

**4152 - PUBLIC WORKS / PROJECT MGMT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	390,568	461,125	461,125	289,577	470,810	9,685
5120002 - Disaster Relief	6,485	0	0	352	0	0
5130001 - Vacancy Factor	0	-8,068	-8,068	0	-8,255	-187
5140000 - Overtime	228	500	500	1,705	1,000	500
5140003 - Overtime- Disaster Relief	376	0	0	292	0	0
5140098 - H Mathew Force Labor	-5,868	0	0	0	0	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	22,659	0	0	14,972	0	0
5160010 - Compensated Ann Leave Payoff	965	0	0	638	0	0
5160020 - Compensated Admin Leave	4,556	0	0	4,600	0	0
5170000 - Compensated Sick Leave	11,548	0	0	8,051	0	0
5210000 - Fica Taxes	32,994	35,276	35,276	23,978	36,093	817
5220000 - Retirement Contributions	65,222	60,427	60,427	42,823	64,546	4,119
5230000 - Health Insurance	58,594	58,488	58,488	43,142	72,488	14,000
5231000 - Life Insurance	534	433	433	378	444	11
5232000 - Dental Insurance	1,747	1,564	1,564	1,147	1,801	237
5233000 - Lt Disability Insurance	713	761	761	508	780	19
5233100 - St Disability Insurance	1,318	1,017	1,017	938	1,039	22
5240000 - Workers' Compensation	1,063	1,199	1,199	1,140	1,084	-115
<b>Personal Services:</b>	<b>\$593,717</b>	<b>\$612,722</b>	<b>\$612,722</b>	<b>\$434,238</b>	<b>\$641,830</b>	<b>\$29,108</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	550	5,000	5,000	0	5,000	0
5310006 - Legal Fees	0	0	0	138	0	0
5340000 - Other Contractual Services	99,000	0	0	0	0	0
5400000 - Travel And Per Diem	388	240	240	70	150	-90
5410000 - Communications	240	360	360	0	0	-360
5420000 - Freight & Postage Services	940	1,620	1,620	125	300	-1,320
5450000 - Insurance	6,991	4,957	4,957	4,957	14,629	9,672
5450502 - Insurance Claims - Prop & Casua	1,100	24,161	24,161	24,161	24,161	0
5460000 - Repair & Maintenance Svcs	6,593	6,718	6,718	3,901	5,578	-1,140
5462000 - Rep & Maint-automotive	370	400	400	1,657	700	300
5470000 - Printing And Binding	113	100	100	181	200	100
5490501 - OH-Workers' Compensation	1,836	2,316	2,316	2,316	2,316	0
5490502 - OH-Property & Liability Insuranc	1,062	3,131	3,131	3,131	3,131	0
5490503 - OH-Dental Insurance	340	384	384	384	384	0
5490504 - OH-Health Insurance	1,472	1,916	1,916	1,916	1,916	0
5490505 - OH-Life/AD&D, STD, LTD	917	468	468	468	531	63
5511000 - Office Supplies	3,411	4,140	4,140	2,147	2,400	-1,740
5512000 - Office Equipment	0	6,300	6,300	3,569	0	-6,300
5520000 - Operating Supplies	948	300	300	0	300	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	108	0	0
5521000 - Gas & Oil	1,044	795	795	376	1,008	213
5540000 - Books,pubs,subs & Membership	0	250	250	230	600	350
5541000 - Registration Fees	833	150	150	0	0	-150
5550000 - Training	17	900	900	112	500	-400
5560098 - H Mathew Prev Measures	-5,856	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$122,307</b>	<b>\$64,606</b>	<b>\$64,606</b>	<b>\$49,946</b>	<b>\$63,804</b>	<b>-\$802</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$716,024</b>	<b>\$677,328</b>	<b>\$677,328</b>	<b>\$484,184</b>	<b>\$705,634</b>	<b>\$28,306</b>



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**4154 - TRAFFIC ENGINEER**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	789,760	0	1,128,767	581,264	1,071,117	1,071,117
5120002 - Disaster Relief	38,973	0	0	30,095	0	0
5130001 - Vacancy Factor	0	0	-19,752	0	-18,974	-18,974
5140000 - Overtime	13,133	0	8,772	13,323	13,132	13,132
5140003 - Overtime- Disaster Relief	19,418	0	0	17,476	0	0
5160000 - Compensated Annual Leave	42,991	0	0	25,406	0	0
5160010 - Compensated Ann Leave Payoff	2,209	0	0	6,687	0	0
5160020 - Compensated Admin Leave	6,965	0	0	5,822	0	0
5170000 - Compensated Sick Leave	29,480	0	0	18,343	0	0
5210000 - Fica Taxes	68,833	0	86,354	51,117	82,945	82,945
5220000 - Retirement Contributions	74,810	0	92,008	56,930	89,556	89,556
5230000 - Health Insurance	207,944	0	272,698	148,548	259,878	259,878
5231000 - Life Insurance	1,107	0	1,063	782	1,020	1,020
5232000 - Dental Insurance	5,052	0	5,946	3,508	5,850	5,850
5233000 - Lt Disability Insurance	1,479	0	1,863	1,046	1,789	1,789
5233100 - St Disability Insurance	2,733	0	2,489	1,932	2,389	2,389
5240000 - Workers' Compensation	92,518	0	115,210	68,512	122,109	122,109
<b>Personal Services:</b>	<b>\$1,397,405</b>	<b>\$0</b>	<b>\$1,695,418</b>	<b>\$1,030,789</b>	<b>\$1,630,811</b>	<b>\$1,630,811</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	348,021	0	740,230	346,961	660,150	660,150
5340000 - Other Contractual Services	3,245	0	4,420	2,241	11,200	11,200
5400000 - Travel And Per Diem	902	0	1,340	228	1,340	1,340
5410000 - Communications	3,828	0	3,984	2,690	5,281	5,281
5420000 - Freight & Postage Services	479	0	1,000	1,002	1,000	1,000
5440000 - Rentals And Leases	0	0	550	0	550	550
5450000 - Insurance	12,362	0	11,895	0	52,296	52,296
5460000 - Repair & Maintenance Svcs	2,841	0	52,500	2,332	53,000	53,000
5462000 - Rep & Maint-automotive	45,101	0	60,000	22,766	55,000	55,000
5470000 - Printing And Binding	43	0	200	121	200	200
5490000 - Oth Current Chgs & Obligations	17,382	0	0	0	0	0
5490501 - OH-Workers' Compensation	5,208	0	6,886	0	6,886	6,886
5490502 - OH-Property & Liability Insuranc	1,877	0	1,352	0	0	0
5490503 - OH-Dental Insurance	966	0	1,144	0	1,144	1,144
5490504 - OH-Health Insurance	4,179	0	5,698	0	5,698	5,698
5490505 - OH-Life/AD&D, STD, LTD	2,398	0	1,386	0	1,449	1,449
5511000 - Office Supplies	2,026	0	1,960	1,588	2,860	2,860
5512000 - Office Equipment	45	0	0	237	0	0
5520000 - Operating Supplies	4,688	0	4,720	3,087	5,600	5,600
5520010 - Computer Software	2,674	0	11,863	6,122	3,770	3,770
5520020 - Computer Hardware, Non-Capit	0	0	0	5,323	0	0
5521000 - Gas & Oil	24,646	0	30,054	17,352	30,040	30,040
5525000 - Tools	4,886	0	5,150	2,359	3,950	3,950
5530000 - Road Materials & Supplies	332,638	0	483,250	221,781	483,250	483,250
5540000 - Books,pubs,subs & Membership	560	0	2,125	555	0	0
5541000 - Registration Fees	6,684	0	7,485	5,424	0	0
5550000 - Training	1,414	0	1,650	531	7,581	7,581
<b>Operating Expenses:</b>	<b>\$829,092</b>	<b>\$0</b>	<b>\$1,440,842</b>	<b>\$642,700</b>	<b>\$1,392,245</b>	<b>\$1,392,245</b>

### 4154 - TRAFFIC ENGINEER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	23,986	0	15,000	0	39,520	39,520
5640020 - Computer Hardware, Capital	2,235	0	22,700	7,525	0	0
5640100 - Vehicles	24,799	0	0	0	0	0
5680010 - Computer Software, Capital	0	0	2,400	0	0	0
<b>Capital Outlay:</b>	<b>\$51,020</b>	<b>\$0</b>	<b>\$40,100</b>	<b>\$7,525</b>	<b>\$39,520</b>	<b>\$39,520</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,277,516</b>	<b>\$0</b>	<b>\$3,176,360</b>	<b>\$1,681,014</b>	<b>\$3,062,576</b>	<b>\$3,062,576</b>

### 4155 - ENGINEERING

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	276,953	319,727	319,727	209,295	339,208	19,481
5120002 - Disaster Relief	3,770	0	0	201	0	0
5130001 - Vacancy Factor	0	-5,595	-5,595	0	-5,936	-341
5160000 - Compensated Annual Leave	8,181	0	0	13,376	0	0
5160020 - Compensated Admin Leave	5,395	0	0	4,881	0	0
5170000 - Compensated Sick Leave	5,211	0	0	5,762	0	0
5210000 - Fica Taxes	22,034	24,459	24,459	17,161	25,949	1,490
5220000 - Retirement Contributions	28,900	31,679	31,679	23,121	34,810	3,131
5230000 - Health Insurance	35,495	40,843	40,843	29,757	41,970	1,127
5231000 - Life Insurance	354	300	300	284	318	18
5232000 - Dental Insurance	880	957	957	688	943	-14
5233000 - Lt Disability Insurance	475	527	527	382	559	32
5233100 - St Disability Insurance	878	704	704	705	747	43
5240000 - Workers' Compensation	4,234	5,033	5,033	3,205	5,168	135
<b>Personal Services:</b>	<b>\$392,759</b>	<b>\$418,634</b>	<b>\$418,634</b>	<b>\$308,818</b>	<b>\$443,736</b>	<b>\$25,102</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	52,715	70,000	71,200	24,901	55,000	-15,000
5310006 - Legal Fees	215	0	0	5,000	0	0
5312000 - Tax Collector Fees	33	0	0	0	0	0
5340000 - Other Contractual Services	1,837	0	0	80	0	0
5420000 - Freight & Postage Services	32	0	0	40	0	0
5450000 - Insurance	1,188	1,211	1,211	1,211	986	-225
5470000 - Printing And Binding	0	25	25	0	25	0
5490000 - Oth Current Chgs & Obligations	0	0	0	70	0	0
5490090 - Property Taxes	0	0	0	625	0	0
5490501 - OH-Workers' Compensation	818	1,033	1,033	1,033	1,033	0
5490502 - OH-Property & Liability Insuranc	181	140	140	140	140	0
5490503 - OH-Dental Insurance	152	172	172	172	172	0
5490504 - OH-Health Insurance	657	855	855	855	855	0
5490505 - OH-Life/AD&D, STD, LTD	360	208	208	208	208	0
5520000 - Operating Supplies	0	300	300	0	300	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	854	0	0
5521000 - Gas & Oil	0	318	318	0	180	-138
5525000 - Tools	172	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	0	200	200	0	440	240
5541000 - Registration Fees	198	0	0	0	800	800
5550000 - Training	17	4,000	4,000	525	5,000	1,000
<b>Operating Expenses:</b>	<b>\$58,574</b>	<b>\$78,462</b>	<b>\$79,662</b>	<b>\$35,714</b>	<b>\$65,139</b>	<b>-\$13,323</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	3,300	3,300	0	3,300	0
5680010 - Computer Software, Capital	0	1,700	1,700	0	0	-1,700
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>	<b>\$3,300</b>	<b>-\$1,700</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$451,332</b>	<b>\$502,096</b>	<b>\$503,296</b>	<b>\$344,533</b>	<b>\$512,175</b>	<b>\$10,079</b>

**4156 - ROAD WAY CONSTRUCTION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	446,639	515,242	515,242	330,332	511,846	-3,396
5120002 - Disaster Relief	2,375	0	0	1,852	0	0
5130001 - Vacancy Factor	0	-9,018	-9,018	0	-8,959	59
5140000 - Overtime	3,007	0	0	1,374	0	0
5140003 - Overtime- Disaster Relief	684	0	0	1,837	0	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	24,774	0	0	13,792	0	0
5160020 - Compensated Admin Leave	7,663	0	0	6,709	0	0
5170000 - Compensated Sick Leave	18,383	0	0	15,704	0	0
5210000 - Fica Taxes	37,073	39,418	39,418	27,272	39,158	-260
5220000 - Retirement Contributions	44,148	46,632	46,632	33,687	48,572	1,940
5230000 - Health Insurance	78,788	84,419	84,419	59,325	79,175	-5,244
5231000 - Life Insurance	613	485	485	452	482	-3
5232000 - Dental Insurance	1,936	1,957	1,957	1,370	1,957	0
5233000 - Lt Disability Insurance	825	849	849	606	844	-5
5233100 - St Disability Insurance	1,523	1,133	1,133	1,120	1,126	-7
5240000 - Workers' Compensation	4,740	5,589	5,589	3,551	5,174	-415
<b>Personal Services:</b>	<b>\$673,184</b>	<b>\$686,706</b>	<b>\$686,706</b>	<b>\$498,984</b>	<b>\$679,375</b>	<b>-\$7,331</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	198	2,500	2,500	443	1,620	-880
5400000 - Travel And Per Diem	29	0	0	144	0	0
5410000 - Communications	1,693	1,500	1,500	1,262	2,652	1,152
5450000 - Insurance	3,783	3,942	3,942	3,942	2,434	-1,508
5462000 - Rep & Maint-automotive	1,955	4,000	4,000	2,399	3,000	-1,000
5470000 - Printing And Binding	15	45	45	0	45	0
5490501 - OH-Workers' Compensation	1,736	2,191	2,191	2,191	2,191	0
5490502 - OH-Property & Liability Insuranc	458	457	457	457	457	0
5490503 - OH-Dental Insurance	322	364	364	364	364	0
5490504 - OH-Health Insurance	1,393	1,813	1,813	1,813	1,813	0
5490505 - OH-Life/AD&D, STD, LTD	763	441	441	441	441	0
5520000 - Operating Supplies	147	200	200	514	200	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	216	0	0
5521000 - Gas & Oil	9,972	9,540	9,540	7,750	11,880	2,340
5540000 - Books,pubs,subs & Membership	0	250	250	0	250	0
5541000 - Registration Fees	325	310	310	255	275	-35
5550000 - Training	1,215	4,000	4,000	0	4,625	625
<b>Operating Expenses:</b>	<b>\$24,003</b>	<b>\$31,553</b>	<b>\$31,553</b>	<b>\$22,190</b>	<b>\$32,247</b>	<b>\$694</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	2,556	0	0	0	0	0
5680010 - Computer Software, Capital	11,071	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$13,627</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$710,815</b>	<b>\$718,259</b>	<b>\$718,259</b>	<b>\$521,174</b>	<b>\$711,622</b>	<b>-\$6,637</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	3,137,689	3,990,829	3,990,829	2,428,002	3,920,114	-70,715
5120002 - Disaster Relief	210,706	0	0	39,716	0	0
5130001 - Vacancy Factor	0	-70,595	-70,595	0	-69,356	1,239
5140000 - Overtime	30,214	43,024	43,024	16,940	43,024	0
5140003 - Overtime- Disaster Relief	46,580	0	0	826	0	0
5140098 - H Mathew Force Labor	-16,752	0	0	0	0	0
5160000 - Compensated Annual Leave	208,091	0	0	143,613	0	0
5160010 - Compensated Ann Leave Payoff	38,615	0	0	3,438	0	0
5160020 - Compensated Admin Leave	5,669	0	0	9,576	0	0
5170000 - Compensated Sick Leave	121,845	0	0	97,353	0	0
5170010 - Compensated Sick Leave Payoff	27,136	0	0	0	0	0
5210000 - Fica Taxes	279,949	308,614	308,614	199,558	303,197	-5,417
5220000 - Retirement Contributions	301,180	331,705	331,705	222,768	336,964	5,259
5230000 - Health Insurance	963,059	1,208,864	1,208,864	751,983	1,121,680	-87,184
5231000 - Life Insurance	4,411	3,797	3,797	3,290	3,731	-66
5232000 - Dental Insurance	25,042	28,123	28,123	18,468	27,344	-779
5233000 - Lt Disability Insurance	5,882	6,660	6,660	4,388	6,543	-117
5233100 - St Disability Insurance	10,872	8,889	8,889	8,110	8,733	-156
5240000 - Workers' Compensation	341,195	412,357	412,357	244,340	425,564	13,207
<b>Personal Services:</b>	<b>\$5,741,382</b>	<b>\$6,272,267</b>	<b>\$6,272,267</b>	<b>\$4,192,370</b>	<b>\$6,127,538</b>	<b>-\$144,729</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	2,113	10,000	10,000
5340000 - Other Contractual Services	419,720	739,161	739,161	263,346	749,161	10,000
5400000 - Travel And Per Diem	907	660	660	235	1,888	1,228
5410000 - Communications	4,474	5,050	5,050	3,306	5,050	0
5420000 - Freight & Postage Services	74	100	100	16	100	0
5430000 - Utility Services	3,356	9,092	9,092	2,714	9,717	625
5440000 - Rentals And Leases	8,541	19,816	19,816	2,176	20,316	500
5450000 - Insurance	182,714	116,374	116,374	116,374	85,256	-31,118
5450502 - Insurance Claims - Prop & Casua	76,607	76,607	76,607	76,607	76,607	0
5460000 - Repair & Maintenance Svcs	63,110	59,950	59,950	48,844	84,950	25,000
5462000 - Rep & Maint-automotive	703,727	621,894	621,894	356,511	632,394	10,500
5470000 - Printing And Binding	156	500	500	191	500	0
5490000 - Oth Current Chgs & Obligations	785	0	0	42	0	0
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	25,495	32,176	32,176	32,176	32,176	0
5490502 - OH-Property & Liability Insuranc	27,745	13,488	13,488	13,488	13,488	0
5490503 - OH-Dental Insurance	4,729	5,345	5,345	5,345	5,345	0
5490504 - OH-Health Insurance	20,457	26,625	26,625	26,625	26,625	0
5490505 - OH-Life/AD&D, STD, LTD	11,315	6,540	6,540	6,540	6,540	0
5511000 - Office Supplies	3,231	3,620	3,620	6,155	5,364	1,744
5512000 - Office Equipment	1,372	0	0	0	0	0
5520000 - Operating Supplies	14,847	19,543	19,543	15,109	19,543	0
5520020 - Computer Hardware, Non-Capit	0	0	0	216	0	0
5520021 - Computer Hardware, Operating	60	0	0	0	0	0
5521000 - Gas & Oil	332,530	357,881	357,881	274,890	412,862	54,981
5522000 - Chemicals	39,116	40,000	40,000	12,499	40,000	0
5524000 - Oper Supp-miscellaneous	14,226	20,600	20,600	11,837	20,600	0
5525000 - Tools	17,817	25,348	25,348	13,306	20,463	-4,885
5530000 - Road Materials & Supplies	841,566	731,864	731,864	382,585	851,714	119,850
5541000 - Registration Fees	4,402	7,201	7,201	5,074	11,794	4,593
5560098 - H Mathew Prev Measures	-33,792	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$2,789,286</b>	<b>\$2,939,435</b>	<b>\$2,939,435</b>	<b>\$1,678,320</b>	<b>\$3,142,453</b>	<b>\$203,018</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	68,573	20,400	20,400	17,535	52,500	32,100
5640100 - Vehicles	119,052	0	0	0	99,300	99,300
<b>Capital Outlay:</b>	<b>\$187,625</b>	<b>\$20,400</b>	<b>\$20,400</b>	<b>\$17,535</b>	<b>\$151,800</b>	<b>\$131,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,718,293</b>	<b>\$9,232,102</b>	<b>\$9,232,102</b>	<b>\$5,888,225</b>	<b>\$9,421,791</b>	<b>\$189,689</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	3,687,450	0	0	0	98,600	98,600
<b>Capital Outlay:</b>	<b>\$3,687,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,600</b>	<b>\$98,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,687,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$98,600</b>	<b>\$98,600</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	5,772	5,772	2,886	5,772	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$5,772</b>	<b>\$5,772</b>	<b>\$2,886</b>	<b>\$5,772</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,219,928	2,176,710	2,176,710	1,632,533	2,394,381	217,671
5910158 - Tran Out-intergov Radio Commu	16,724	18,591	18,591	13,943	20,492	1,901
5910189 - Tran Out - 2nd LOFT	2,423,402	0	0	0	0	0
5910510 - Tran Out Fleet	802,277	42,555	42,555	31,916	0	-42,555
<b>Transfers Out:</b>	<b>\$5,462,331</b>	<b>\$2,237,856</b>	<b>\$2,237,856</b>	<b>\$1,678,392</b>	<b>\$2,414,873</b>	<b>\$177,017</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	196,880	196,880	0	0	-196,880
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$196,880</b>	<b>\$196,880</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$196,880</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,462,331</b>	<b>\$2,440,508</b>	<b>\$2,440,508</b>	<b>\$1,681,278</b>	<b>\$2,420,645</b>	<b>-\$19,863</b>

**9961 - DEBT SERVICE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	16,712	816,418	816,418	816,418	837,429	21,011
5720000 - Interest	537,838	554,132	554,132	554,132	533,722	-20,410
<b>Debt Service:</b>	<b>\$554,550</b>	<b>\$1,370,550</b>	<b>\$1,370,550</b>	<b>\$1,370,550</b>	<b>\$1,371,151</b>	<b>\$601</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$554,550</b>	<b>\$1,370,550</b>	<b>\$1,370,550</b>	<b>\$1,370,550</b>	<b>\$1,371,151</b>	<b>\$601</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 FY19, revenues will support \$65,669 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. FY19 total revenues are estimated to decrease 13.75% from the FY18 Adopted Budget based on current year collection trends.

## 103-DRUG ABUSE TREATMENT FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	68,397	81,827	81,827	49,564	72,644	-9,183
Miscellaneous Revenues	64	0	0	0	0	0
Less 5% Statutory Reduction	0	-4,091	-4,091	0	-3,632	459
Fund Balance	0	2,281	3,115	0	0	-2,281
<b>Total</b>	<b>68,461</b>	<b>80,017</b>	<b>80,851</b>	<b>49,564</b>	<b>69,012</b>	<b>-11,005</b>
<b>Expenditures</b>						
Transfers Out	65,346	80,017	80,851	27,836	69,012	-11,005
<b>Total</b>	<b>65,346</b>	<b>80,017</b>	<b>80,851</b>	<b>27,836</b>	<b>69,012</b>	<b>-11,005</b>

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	65,346	80,017	80,851	27,836	69,012	-11,005
<b>Transfers Out:</b>	<b>\$65,346</b>	<b>\$80,017</b>	<b>\$80,851</b>	<b>\$27,836</b>	<b>\$69,012</b>	<b>-\$11,005</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$65,346</b>	<b>\$80,017</b>	<b>\$80,851</b>	<b>\$27,836</b>	<b>\$69,012</b>	<b>-\$11,005</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 39.55 FTEs which is a decrease of 9.65 FTEs from the FY18 Adopted Budget due to the SMG assuming management of the Stadium. These decreases are partially mitigated by reallocations of Community Development employees that provide assistance to the Fund.

Overall, the net impact to Personal Services is a decrease of \$843,258 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 by \$2,286,096 primarily due to the increase in the allocation for Experience Kissimmee as a result of higher revenues, the increase in the SMG contract for assuming responsibility for the Stadium and repair and maintenance items at the facilities.

Capital Outlay includes various machinery & equipment requests, bleacher covers for field #3 and batting tunnels. Also included are the following requested FY19 CIP projects: Parks Vehicles, Oren Brown Park Improvements, Concession Stand Upgrade & Signage, Area & Event Center Exhaust Fan Upgrades, Boom Lift, Events Center & Lobby Lighting Systems, Heritage Club Upgrades, Ice Production Machine, Improved Exterior Signage, Maintenance Workshop, Office & Storage Unit, Site Drainage & Paving, Street Sweeper, Surveillance System/Metal Detectors, Stadium Outfield Mower, Turf Vacuums, Stadium portable Field Covering and Multipurpose Pavilion-West Lot. It should be noted that those projects will be re-evaluated over the rest of the budget process. As of right now, it appears as though there is a large decrease in Capital; however, this is due to ongoing projects not being included at this time. Ongoing Capital Projects will be included later in the fiscal year to ensure their estimates are as accurate as possible.

Reserves have been established in accordance with the budget policy. Additionally Reserves-Assigned has been established in accordance with the commitment for Project Magnum.

Overall, the FY19 Recommended Budget reflects a decrease of \$23,468,559 from FY18, but this will change as revenues estimates, including Fund Balance, are fine-tuned and ongoing capital projects are included.

### REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY19, it is estimated that TDT taxes will increase \$2,222,994 over the FY18 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund's balance and also carries a significant Balance Forward of which \$20m is currently committed toward the project noted above.

## 104-TOURIST DEVELOPMENT TAX FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	34,428,795	32,592,849	32,592,849	23,763,499	34,815,843	2,222,994
Charges For Services	2,168,945	2,484,048	2,484,048	1,622,231	2,293,592	-190,456
Miscellaneous Revenues	970,593	1,122,235	4,587,235	3,875,131	457,235	-665,000
Less 5% Statutory Reduction	0	-1,809,956	-1,809,956	0	-1,878,333	-68,377
Other Sources	148,273	120,000	120,000	0	148,273	28,273
Fund Balance	0	56,103,776	65,931,271	0	31,307,783	-24,795,993
<b>Total</b>	<b><u>37,716,606</u></b>	<b><u>90,612,952</u></b>	<b><u>103,905,447</u></b>	<b><u>29,260,861</u></b>	<b><u>67,144,393</u></b>	<b><u>-23,468,559</u></b>
<b>Expenditures</b>						
Personal Services	2,593,869	2,837,110	2,837,110	1,877,841	1,993,852	-843,258
Operating Expenses	21,349,636	24,560,463	24,683,723	17,563,412	26,846,559	2,286,096
Capital Outlay	-1,344,905	13,950,963	41,750,071	11,801,362	4,265,256	-9,685,707
Grants and Aids	0	0	200,000	0	0	0
Transfers Out	4,450,927	4,858,139	4,858,139	2,829,635	4,983,723	125,584
Reserves - Operating	0	7,870,234	9,469,923	0	8,487,321	617,087
Reserves - Capital	0	34,433,880	106,481	0	0	-34,433,880
Reserves - Assigned	0	0	20,000,000	0	20,000,000	20,000,000
Reserves - Stability	0	2,102,163	0	0	567,682	-1,534,481
<b>Total</b>	<b><u>27,049,527</u></b>	<b><u>90,612,952</u></b>	<b><u>103,905,447</u></b>	<b><u>34,072,249</u></b>	<b><u>67,144,393</u></b>	<b><u>-23,468,559</u></b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	65,224	105,000	114,510	11,760	64,200	-40,800
<b>Capital Outlay:</b>	<b>\$65,224</b>	<b>\$105,000</b>	<b>\$114,510</b>	<b>\$11,760</b>	<b>\$64,200</b>	<b>-\$40,800</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$65,224</b>	<b>\$105,000</b>	<b>\$114,510</b>	<b>\$11,760</b>	<b>\$64,200</b>	<b>-\$40,800</b>



**1417 - LAKES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	81,707	375,000	436,779	149,755	1,100,000	725,000
<b>Operating Expenses:</b>	<b>\$81,707</b>	<b>\$375,000</b>	<b>\$436,779</b>	<b>\$149,755</b>	<b>\$1,100,000</b>	<b>\$725,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$81,707</b>	<b>\$375,000</b>	<b>\$436,779</b>	<b>\$149,755</b>	<b>\$1,100,000</b>	<b>\$725,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	155,426	1,012,000	13,535,064	100,040	0	-1,012,000
<b>Capital Outlay:</b>	<b>\$155,426</b>	<b>\$1,012,000</b>	<b>\$13,535,064</b>	<b>\$100,040</b>	<b>\$0</b>	<b>-\$1,012,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$155,426</b>	<b>\$1,012,000</b>	<b>\$13,535,064</b>	<b>\$100,040</b>	<b>\$0</b>	<b>-\$1,012,000</b>

## 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	138,075	147,784	147,784	106,921	147,806	22
5120002 - Disaster Relief	2,968	0	0	519	0	0
5130001 - Vacancy Factor	0	-2,647	-2,647	0	-2,647	0
5140000 - Overtime	6,339	3,500	3,500	2,121	3,500	0
5140003 - Overtime- Disaster Relief	1,101	0	0	0	0	0
5160000 - Compensated Annual Leave	6,385	0	0	2,229	0	0
5170000 - Compensated Sick Leave	2,344	0	0	2,987	0	0
5210000 - Fica Taxes	11,538	11,572	11,572	8,390	11,572	0
5220000 - Retirement Contributions	12,002	11,981	11,981	9,090	12,497	516
5230000 - Health Insurance	48,804	34,109	34,109	38,406	51,538	17,429
5231000 - Life Insurance	181	143	143	134	143	0
5232000 - Dental Insurance	860	870	870	629	870	0
5233000 - Lt Disability Insurance	240	250	250	178	250	0
5233100 - St Disability Insurance	445	332	332	328	332	0
5240000 - Workers' Compensation	7,441	8,181	8,181	5,481	7,102	-1,079
<b>Personal Services:</b>	<b>\$238,724</b>	<b>\$216,075</b>	<b>\$216,075</b>	<b>\$177,412</b>	<b>\$232,963</b>	<b>\$16,888</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	25,000	25,000
5340000 - Other Contractual Services	1,047	1,300	1,300	813	3,020	1,720
5410000 - Communications	2,506	2,780	2,780	1,785	5,080	2,300
5440000 - Rentals And Leases	274	0	0	70	300	300
5460000 - Repair & Maintenance Svcs	259,267	696,925	692,125	183,145	1,061,425	364,500
5460008 - R&M Parking re-paving	104,196	68,000	68,000	68,000	83,500	15,500
5462000 - Rep & Maint-automotive	1,081	2,500	2,500	436	2,500	0
5490501 - OH-Workers' Compensation	992	1,252	1,252	1,252	1,252	0
5490503 - OH-Dental Insurance	184	208	208	208	208	0
5490504 - OH-Health Insurance	796	1,036	1,036	1,036	1,036	0
5490505 - OH-Life/AD&D, STD, LTD	545	315	315	315	315	0
5511000 - Office Supplies	415	1,000	1,000	289	2,500	1,500
5520000 - Operating Supplies	944	2,700	2,700	885	3,600	900
5521000 - Gas & Oil	1,251	1,500	1,500	641	1,500	0
5524500 - Cleaning Supplies	813	1,000	1,000	654	1,800	800
5525000 - Tools	197	1,000	1,000	140	2,000	1,000
5528000 - Medicine	0	0	0	0	100	100
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$374,506</b>	<b>\$782,016</b>	<b>\$777,216</b>	<b>\$259,670</b>	<b>\$1,195,636</b>	<b>\$413,620</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	7,877	0	4,800	4,800	15,000	15,000
<b>Capital Outlay:</b>	<b>\$7,877</b>	<b>\$0</b>	<b>\$4,800</b>	<b>\$4,800</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$621,107</b>	<b>\$998,091</b>	<b>\$998,091</b>	<b>\$441,881</b>	<b>\$1,443,599</b>	<b>\$445,508</b>

**4140 - TRAILS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,244	0	195,300	26,196	195,300	195,300
<b>Operating Expenses:</b>	<b>\$4,244</b>	<b>\$0</b>	<b>\$195,300</b>	<b>\$26,196</b>	<b>\$195,300</b>	<b>\$195,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,244</b>	<b>\$0</b>	<b>\$195,300</b>	<b>\$26,196</b>	<b>\$195,300</b>	<b>\$195,300</b>

**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	100,000	100,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$100,000</b>

**7500 - TDT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5610000 - Land	0	0	0	905,689	0	0
5650000 - Construction In Progress	-2,043,509	12,387,363	27,843,973	10,681,454	3,786,000	-8,601,363
<b>Capital Outlay:</b>	<b>-\$2,043,509</b>	<b>\$12,387,363</b>	<b>\$27,843,973</b>	<b>\$11,587,143</b>	<b>\$3,786,000</b>	<b>-\$8,601,363</b>
<b>TOTAL EXPENDITURES:</b>	<b>-\$2,043,509</b>	<b>\$12,387,363</b>	<b>\$27,843,973</b>	<b>\$11,587,143</b>	<b>\$3,786,000</b>	<b>-\$8,601,363</b>

## 7501 - STADIUM

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	659,792	599,623	599,623	280,525	0	-599,623
5120002 - Disaster Relief	2,295	0	0	0	0	0
5130000 - Other Salaries & Wages	9,486	0	0	562	0	0
5130001 - Vacancy Factor	0	-11,371	-11,371	0	0	11,371
5140000 - Overtime	55,250	50,003	50,003	52,219	0	-50,003
5160000 - Compensated Annual Leave	49,894	0	0	17,016	0	0
5160010 - Compensated Ann Leave Payoff	12,348	0	0	0	0	0
5160020 - Compensated Admin Leave	5,624	0	0	1,665	0	0
5170000 - Compensated Sick Leave	20,252	0	0	8,251	0	0
5170010 - Compensated Sick Leave Payoff	8,979	0	0	0	0	0
5170020 - Sick Bank Leave	0	0	0	5,110	0	0
5210000 - Fica Taxes	61,724	49,702	49,702	27,386	0	-49,702
5220000 - Retirement Contributions	72,243	54,507	54,507	31,304	0	-54,507
5230000 - Health Insurance	152,008	167,019	167,019	75,498	0	-167,019
5231000 - Life Insurance	901	614	614	382	0	-614
5232000 - Dental Insurance	4,587	4,158	4,158	2,246	0	-4,158
5233000 - Lt Disability Insurance	1,205	1,073	1,073	510	0	-1,073
5233100 - St Disability Insurance	2,227	1,428	1,428	942	0	-1,428
5240000 - Workers' Compensation	32,371	31,850	31,850	15,155	0	-31,850
<b>Personal Services:</b>	<b>\$1,151,188</b>	<b>\$948,606</b>	<b>\$948,606</b>	<b>\$518,770</b>	<b>\$0</b>	<b>-\$948,606</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	117,339	49,643	49,643	14,975	0	-49,643
5340000 - Other Contractual Services	19,520	5,600	5,600	60,704	0	-5,600
5400000 - Travel And Per Diem	23,710	25,025	25,025	15,909	0	-25,025
5410000 - Communications	26,085	34,350	34,350	17,219	0	-34,350
5420000 - Freight & Postage Services	1,652	1,000	1,000	10	0	-1,000
5430000 - Utility Services	247,529	311,500	311,500	177,138	0	-311,500
5440000 - Rentals And Leases	2,099	22,500	22,500	1,259	0	-22,500
5450000 - Insurance	75,244	37,117	37,117	37,117	0	-37,117
5460000 - Repair & Maintenance Svcs	316,610	633,880	1,067,009	349,909	0	-633,880
5462000 - Rep & Maint-automotive	822	1,800	1,800	164	0	-1,800
5470000 - Printing And Binding	0	750	750	432	0	-750
5480000 - Promotional Activities	2,637	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	100,000	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	991	0	0	0	0	0
5490501 - OH-Workers' Compensation	4,309	4,765	4,765	4,765	0	-4,765
5490502 - OH-Property & Liability Insuranc	11,427	4,384	4,384	4,384	0	-4,384
5490503 - OH-Dental Insurance	796	794	794	794	0	-794
5490504 - OH-Health Insurance	3,455	3,941	3,941	3,941	0	-3,941
5490505 - OH-Life/AD&D, STD, LTD	2,741	1,449	1,449	1,449	0	-1,449
5511000 - Office Supplies	2,192	4,000	4,000	2,293	0	-4,000
5512000 - Office Equipment	486	5,000	5,000	0	0	-5,000
5520000 - Operating Supplies	64,166	93,150	93,150	22,868	0	-93,150
5521000 - Gas & Oil	8,148	12,717	12,717	3,250	0	-12,717
5522000 - Chemicals	42,182	60,000	60,000	20,221	0	-60,000
5540000 - Books,pubs,subs & Membership	8,084	2,399	2,399	3,482	0	-2,399
5550000 - Training	8,273	7,750	7,750	5,051	0	-7,750
<b>Operating Expenses:</b>	<b>\$1,090,495</b>	<b>\$1,323,514</b>	<b>\$1,756,643</b>	<b>\$747,332</b>	<b>\$0</b>	<b>-\$1,323,514</b>

### 7501 - STADIUM

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	189,621	240,000	40,000	16,194	0	-240,000
<b>Capital Outlay:</b>	<b>\$189,621</b>	<b>\$240,000</b>	<b>\$40,000</b>	<b>\$16,194</b>	<b>\$0</b>	<b>-\$240,000</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	0	200,000	0	0	0
<b>Grants and Aids:</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>\$2,431,304</b>	<b>\$2,512,120</b>	<b>\$2,945,249</b>	<b>\$1,282,297</b>	<b>\$0</b>	<b>-\$2,512,120</b>



**7502 - SOFTBALL COMPLEX**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	336,886	530,063	530,063	251,563	529,731	-332
5120002 - Disaster Relief	539	0	0	0	0	0
5130000 - Other Salaries & Wages	55,685	0	0	34,583	0	0
5130001 - Vacancy Factor	0	-9,823	-9,823	0	-9,816	7
5140000 - Overtime	34,517	31,990	31,990	33,114	31,990	0
5140003 - Overtime- Disaster Relief	31	0	0	0	0	0
5160000 - Compensated Annual Leave	19,641	0	0	14,204	0	0
5160010 - Compensated Ann Leave Payoff	5,616	0	0	0	0	0
5160020 - Compensated Admin Leave	2,317	0	0	2,386	0	0
5170000 - Compensated Sick Leave	6,311	0	0	2,230	0	0
5210000 - Fica Taxes	35,371	43,016	43,016	25,196	42,989	-27
5220000 - Retirement Contributions	30,395	37,704	37,704	23,917	39,114	1,410
5230000 - Health Insurance	63,899	69,818	69,818	63,747	86,075	16,257
5231000 - Life Insurance	381	517	517	295	517	0
5232000 - Dental Insurance	2,115	2,030	2,030	1,649	2,320	290
5233000 - Lt Disability Insurance	509	930	930	394	930	0
5233100 - St Disability Insurance	940	1,233	1,233	729	1,232	-1
5240000 - Workers' Compensation	19,476	28,471	28,471	14,751	25,585	-2,886
<b>Personal Services:</b>	<b>\$614,629</b>	<b>\$735,949</b>	<b>\$735,949</b>	<b>\$468,759</b>	<b>\$750,667</b>	<b>\$14,718</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	7,381	2,500	2,500	4,916	7,400	4,900
5340000 - Other Contractual Services	23,322	19,840	19,840	9,733	24,720	4,880
5400000 - Travel And Per Diem	0	6,525	6,525	4,322	6,525	0
5410000 - Communications	31,871	30,920	30,920	21,351	30,845	-75
5420000 - Freight & Postage Services	47	200	200	0	100	-100
5430000 - Utility Services	99,697	115,340	115,340	71,619	101,840	-13,500
5440000 - Rentals And Leases	6,443	16,500	16,500	4,135	7,650	-8,850
5450000 - Insurance	7,566	11,109	11,109	11,109	16,923	5,814
5460000 - Repair & Maintenance Svcs	203,584	191,250	191,250	60,325	145,350	-45,900
5462000 - Rep & Maint-automotive	1,425	1,200	1,200	181	1,200	0
5470000 - Printing And Binding	432	1,600	1,600	424	1,100	-500
5480000 - Promotional Activities	4,445	4,405	4,405	2,658	4,300	-105
5490000 - Oth Current Chgs & Obligations	46,317	57,940	57,940	14,561	52,435	-5,505
5490500 - Reimbursement Of Py Revenue	1,493	0	0	0	0	0
5490501 - OH-Workers' Compensation	3,899	4,911	4,911	4,911	4,911	0
5490502 - OH-Property & Liability Insuranc	1,150	954	954	954	954	0
5490503 - OH-Dental Insurance	733	808	808	808	808	0
5490504 - OH-Health Insurance	3,122	4,066	4,066	4,066	4,066	0
5490505 - OH-Life/AD&D, STD, LTD	6,976	3,969	3,969	3,969	3,969	0
5511000 - Office Supplies	1,466	1,500	1,500	1,276	1,500	0
5520000 - Operating Supplies	29,821	19,050	19,050	14,514	25,030	5,980
5521000 - Gas & Oil	5,918	7,273	7,273	3,523	7,317	44
5522000 - Chemicals	11,344	27,100	27,100	14,847	27,100	0
5525000 - Tools	872	800	800	708	1,000	200
5540000 - Books,pubs,subs & Membership	1,715	1,560	1,560	530	1,760	200
5550000 - Training	1,275	1,350	1,350	1,320	1,350	0
<b>Operating Expenses:</b>	<b>\$502,314</b>	<b>\$532,670</b>	<b>\$532,670</b>	<b>\$256,762</b>	<b>\$480,153</b>	<b>-\$52,517</b>

**7502 - SOFTBALL COMPLEX**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	50,000	50,000	0	87,456	37,456
5640000 - Machinery & Equipment	48,501	24,500	24,500	22,892	58,700	34,200
<b>Capital Outlay:</b>	<b>\$48,501</b>	<b>\$74,500</b>	<b>\$74,500</b>	<b>\$22,892</b>	<b>\$146,156</b>	<b>\$71,656</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,165,444</b>	<b>\$1,343,119</b>	<b>\$1,343,119</b>	<b>\$748,413</b>	<b>\$1,376,976</b>	<b>\$33,857</b>

**7503 - HERITAGE PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	410,291	573,750	632,217	266,482	586,041	12,291
5310006 - Legal Fees	0	0	0	75	0	0
5340000 - Other Contractual Services	4,306,886	4,881,916	4,881,916	3,586,437	7,166,341	2,284,425
5340001 - Miscellaneous Contractual Svcs	5,344	0	0	0	0	0
5340008 - Other Contractual Svc- Auction	573	0	0	0	0	0
5440000 - Rentals And Leases	5,040	11,020	11,020	5,216	12,000	980
5450000 - Insurance	161,020	100,839	100,839	100,839	102,685	1,846
5460000 - Repair & Maintenance Svcs	148,086	215,000	524,464	345,488	441,000	226,000
5462000 - Rep & Maint-automotive	874	0	0	0	0	0
5480000 - Promotional Activities	757,248	1,000,000	1,000,000	55,441	1,000,000	0
5490502 - OH-Property & Liability Insuranc	19,152	11,688	11,688	11,688	11,688	0
5512000 - Office Equipment	959	0	0	0	0	0
5520000 - Operating Supplies	122,893	65,240	65,240	38,534	8,000	-57,240
5520020 - Computer Hardware, Non-Capit	8,064	987	987	648	4,225	3,238
5521000 - Gas & Oil	0	0	0	557	0	0
5525000 - Tools	897	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$5,947,326</b>	<b>\$6,860,440</b>	<b>\$7,228,371</b>	<b>\$4,411,405</b>	<b>\$9,331,980</b>	<b>\$2,471,540</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	141,097	103,100	108,224	30,967	153,900	50,800
5640020 - Computer Hardware, Capital	6,499	0	0	0	0	0
5646000 - Other Equipment	3,357	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$150,953</b>	<b>\$103,100</b>	<b>\$108,224</b>	<b>\$30,967</b>	<b>\$153,900</b>	<b>\$50,800</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,098,279</b>	<b>\$6,963,540</b>	<b>\$7,336,595</b>	<b>\$4,442,372</b>	<b>\$9,485,880</b>	<b>\$2,522,340</b>

**7504 - RNCF RODEO**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	0	100	0	2,000	2,000
5470000 - Printing And Binding	1,351	0	0	0	2,000	2,000
5480000 - Promotional Activities	1,184,478	1,000,000	0	0	0	-1,000,000
5480002 - PCRA-Line Items	0	0	644,850	648,814	1,148,800	1,148,800
5480003 - WPRA-Line Items	0	0	105,050	100,950	105,950	105,950
5480004 - Marketing & Event Mgmt	0	0	250,000	238,340	300,000	300,000
5480005 - Other Contractual Obligations	0	0	0	0	21,000	21,000
5480006 - Accomodations	0	0	0	0	45,000	45,000
5480007 - Production	0	0	0	0	200,000	200,000
5480008 - Tailgating Experience	0	0	0	0	45,000	45,000
5480009 - Venue - O & M	0	0	0	0	200,000	200,000
<b>Operating Expenses:</b>	<b>\$1,185,829</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$988,104</b>	<b>\$2,069,750</b>	<b>\$1,069,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,185,829</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$988,104</b>	<b>\$2,069,750</b>	<b>\$1,069,750</b>

**7506 - CONVENTION AND VISITORS BUREAU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	10,991,513	12,092,095	11,147,016	10,095,070	10,901,122	-1,190,973
<b>Operating Expenses:</b>	<b>\$10,991,513</b>	<b>\$12,092,095</b>	<b>\$11,147,016</b>	<b>\$10,095,070</b>	<b>\$10,901,122</b>	<b>-\$1,190,973</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,991,513</b>	<b>\$12,092,095</b>	<b>\$11,147,016</b>	<b>\$10,095,070</b>	<b>\$10,901,122</b>	<b>-\$1,190,973</b>

**7507 - AUSTIN-TINDALL REGIONAL PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	341,913	464,205	464,205	262,991	457,308	-6,897
5120002 - Disaster Relief	1,485	0	0	0	0	0
5130000 - Other Salaries & Wages	32,052	0	0	43,198	0	0
5130001 - Vacancy Factor	0	-8,283	-8,283	0	-8,468	-185
5140000 - Overtime	10,168	9,180	9,180	15,952	26,680	17,500
5160000 - Compensated Annual Leave	22,701	0	0	11,764	0	0
5160010 - Compensated Ann Leave Payoff	2,397	0	0	6,760	0	0
5160020 - Compensated Admin Leave	2,181	0	0	2,246	0	0
5170000 - Compensated Sick Leave	8,190	0	0	8,790	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	11,280	0	0
5210000 - Fica Taxes	30,618	36,217	36,217	27,417	37,030	813
5220000 - Retirement Contributions	33,120	36,087	36,087	25,459	36,064	-23
5230000 - Health Insurance	80,874	105,610	105,610	52,297	80,154	-25,456
5231000 - Life Insurance	473	400	400	336	455	55
5232000 - Dental Insurance	2,871	3,094	3,094	1,798	2,562	-532
5233000 - Lt Disability Insurance	632	704	704	450	800	96
5233100 - St Disability Insurance	1,168	939	939	831	1,067	128
5240000 - Workers' Compensation	18,486	23,716	23,716	15,459	21,749	-1,967
<b>Personal Services:</b>	<b>\$589,329</b>	<b>\$671,869</b>	<b>\$671,869</b>	<b>\$487,028</b>	<b>\$655,401</b>	<b>-\$16,468</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	13,182	8,200	8,200	8,955	13,000	4,800
5340000 - Other Contractual Services	32,672	10,050	10,050	7,425	11,700	1,650
5400000 - Travel And Per Diem	0	4,750	4,750	2,011	4,856	106
5410000 - Communications	26,160	32,988	32,988	17,831	33,988	1,000
5420000 - Freight & Postage Services	234	650	650	45	650	0
5430000 - Utility Services	28,532	41,908	41,908	24,579	58,400	16,492
5440000 - Rentals And Leases	14,599	6,500	6,500	12,912	2,500	-4,000
5450000 - Insurance	4,773	6,235	6,235	6,235	11,578	5,343
5460000 - Repair & Maintenance Svcs	202,594	184,460	184,460	71,286	202,950	18,490
5462000 - Rep & Maint-automotive	419	1,200	1,200	608	1,200	0
5470000 - Printing And Binding	0	2,500	2,500	1,769	7,250	4,750
5480000 - Promotional Activities	0	0	0	1,118	14,200	14,200
5490000 - Oth Current Chgs & Obligations	250,000	0	15,000	0	0	0
5490011 - Cash over/shorts	26	0	0	-3	0	0
5490501 - OH-Workers' Compensation	2,666	3,756	3,756	3,756	3,756	0
5490502 - OH-Property & Liability Insuranc	725	584	584	584	584	0
5490503 - OH-Dental Insurance	495	572	572	572	624	52
5490504 - OH-Health Insurance	2,139	2,849	2,849	2,849	3,108	259
5490505 - OH-Life/AD&D, STD, LTD	1,308	756	756	756	819	63
5511000 - Office Supplies	851	1,500	1,500	1,081	1,500	0
5512000 - Office Equipment	18	0	0	0	0	0
5520000 - Operating Supplies	19,479	26,700	26,700	18,857	17,900	-8,800
5521000 - Gas & Oil	7,636	8,000	8,000	5,228	10,000	2,000
5522000 - Chemicals	45,092	52,500	52,500	38,128	84,200	31,700
5525000 - Tools	0	0	0	0	3,275	3,275
5540000 - Books,pubs,subs & Membership	711	1,475	1,475	844	1,264	-211
5550000 - Training	940	860	860	256	900	40
<b>Operating Expenses:</b>	<b>\$655,251</b>	<b>\$398,993</b>	<b>\$413,993</b>	<b>\$227,682</b>	<b>\$490,202</b>	<b>\$91,209</b>

**7507 - AUSTIN-TINDALL REGIONAL PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	81,002	29,000	29,000	27,567	0	-29,000
<b>Capital Outlay:</b>	<b>\$81,002</b>	<b>\$29,000</b>	<b>\$29,000</b>	<b>\$27,567</b>	<b>\$0</b>	<b>-\$29,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,325,582</b>	<b>\$1,099,862</b>	<b>\$1,114,862</b>	<b>\$742,277</b>	<b>\$1,145,603</b>	<b>\$45,741</b>

### 7510 - SPORTS AND EVENT FACILITIES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	194,917	194,917	128,497	271,778	76,861
5130001 - Vacancy Factor	0	-3,411	-3,411	0	-4,758	-1,347
5160000 - Compensated Annual Leave	0	0	0	2,665	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	11,380	0	0
5160020 - Compensated Admin Leave	0	0	0	2,692	0	0
5170000 - Compensated Sick Leave	0	0	0	25,754	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	12,024	0	0
5210000 - Fica Taxes	0	14,910	14,910	13,611	20,791	5,881
5220000 - Retirement Contributions	0	23,710	23,710	11,829	24,913	1,203
5230000 - Health Insurance	0	26,920	26,920	14,022	39,133	12,213
5231000 - Life Insurance	0	184	184	119	254	70
5232000 - Dental Insurance	0	653	653	339	1,045	392
5233000 - Lt Disability Insurance	0	321	321	158	445	124
5233100 - St Disability Insurance	0	429	429	296	595	166
5240000 - Workers' Compensation	0	5,978	5,978	2,488	625	-5,353
<b>Personal Services:</b>	<b>\$0</b>	<b>\$264,611</b>	<b>\$264,611</b>	<b>\$225,873</b>	<b>\$354,821</b>	<b>\$90,210</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	239,000	239,000	9,390	350,000	111,000
5310006 - Legal Fees	0	0	0	28,284	0	0
5400000 - Travel And Per Diem	0	2,500	2,500	0	0	-2,500
5420000 - Freight & Postage Services	0	150	150	0	150	0
5430000 - Utility Services	0	0	0	302	0	0
5460000 - Repair & Maintenance Svcs	0	0	0	4,620	0	0
5480000 - Promotional Activities	0	0	0	0	3,500	3,500
5490000 - Oth Current Chgs & Obligations	0	200,000	200,000	0	100,000	-100,000
5490018 - Other Current Chgs & Obligator	0	100,000	100,000	0	100,000	0
5490501 - OH-Workers' Compensation	0	704	704	704	1,125	421
5490503 - OH-Dental Insurance	0	117	117	117	189	72
5490504 - OH-Health Insurance	0	583	583	583	933	350
5490505 - OH-Life/AD&D, STD, LTD	0	141	141	141	224	83
5511000 - Office Supplies	0	300	300	41	300	0
5512000 - Office Equipment	0	300	300	0	0	-300
5520010 - Computer Software	0	0	0	328	0	0
5520020 - Computer Hardware, Non-Capit	0	0	0	0	1,849	1,849
5540000 - Books,pubs,subs & Membership	0	289	289	0	0	-289
5550000 - Training	0	850	850	0	0	-850
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$544,934</b>	<b>\$544,934</b>	<b>\$44,510</b>	<b>\$558,270</b>	<b>\$13,336</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$809,545</b>	<b>\$809,545</b>	<b>\$270,383</b>	<b>\$913,091</b>	<b>\$103,546</b>



**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	516,432	488,893	488,893	356,452	522,238	33,345
5490000 - Oth Current Chgs & Obligations	18	160,000	160,000	18	0	-160,000
5490510 - Fleet Overhead	0	908	908	454	908	0
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$516,450</b>	<b>\$650,801</b>	<b>\$650,801</b>	<b>\$356,924</b>	<b>\$524,146</b>	<b>-\$126,655</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,021,958	1,584,898	1,584,898	1,188,674	1,727,844	142,946
5910158 - Tran Out-intergov Radio Commu	15,177	17,362	17,362	13,022	0	-17,362
5910240 - Tran Out-TDT Revenue Refundir	3,410,141	3,255,879	3,255,879	1,627,940	3,255,879	0
5910510 - Tran Out Fleet	3,651	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$4,450,927</b>	<b>\$4,858,139</b>	<b>\$4,858,139</b>	<b>\$2,829,635</b>	<b>\$4,983,723</b>	<b>\$125,584</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	5,829,821	5,829,821	0	6,195,020	365,199
5990020 - Reserve For Contingency	0	2,040,413	3,640,102	0	2,292,301	251,888
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$7,870,234</b>	<b>\$9,469,923</b>	<b>\$0</b>	<b>\$8,487,321</b>	<b>\$617,087</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	22,901,880	106,481	0	0	-22,901,880
5990041 - Res For Capital - Designated	0	11,532,000	0	0	0	-11,532,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$34,433,880</b>	<b>\$106,481</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$34,433,880</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	0	20,000,000	0	20,000,000	20,000,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000,000</b>	<b>\$0</b>	<b>\$20,000,000</b>	<b>\$20,000,000</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	2,102,163	0	0	567,682	-1,534,481
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$2,102,163</b>	<b>\$0</b>	<b>\$0</b>	<b>\$567,682</b>	<b>-\$1,534,481</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,967,377</b>	<b>\$49,915,217</b>	<b>\$35,085,344</b>	<b>\$3,186,559</b>	<b>\$34,562,872</b>	<b>-\$15,352,345</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 has an increase of \$3,081,508 due to allocating some of the promotional and marketing expenses for the CVB agreement to this fund. Reserves will continue to be evaluated through the budget process as revenues are reevaluated.

Overall, the FY19 budget increased \$991,658 from the FY18 Adopted Budget primarily due to the increase in revenue collections.

### REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance. For FY19, it is estimated that Tourism Development Taxes will increase by \$555,749 over the FY18 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate.

## 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	8,607,199	8,148,212	8,148,212	5,940,875	8,703,961	555,749
Miscellaneous Revenues	187,161	64,552	64,552	54,965	64,552	0
Less 5% Statutory Reduction	0	-410,638	-410,638	0	-438,426	-27,788
Other Sources	37,069	20,000	20,000	0	37,069	17,069
Fund Balance	0	18,099,956	21,275,106	0	18,546,584	446,628
<b>Total</b>	<b><u>8,831,429</u></b>	<b><u>25,922,082</u></b>	<b><u>29,097,232</u></b>	<b><u>5,995,840</u></b>	<b><u>26,913,740</u></b>	<b><u>991,658</u></b>
<b>Expenditures</b>						
Operating Expenses	2,531,796	2,453,074	5,776,262	568,898	5,534,582	3,081,508
Transfers Out	4,646,360	4,448,854	4,448,854	2,259,806	4,410,589	-38,265
Reserves - Operating	0	6,310,641	6,310,641	0	4,756,011	-1,554,630
Reserves - Capital	0	11,000,000	8,152,434	0	8,152,434	-2,847,566
Reserves - Stability	0	1,709,513	4,409,041	0	4,060,124	2,350,611
<b>Total</b>	<b><u>7,178,156</u></b>	<b><u>25,922,082</u></b>	<b><u>29,097,232</u></b>	<b><u>2,828,704</u></b>	<b><u>26,913,740</u></b>	<b><u>991,658</u></b>

**7506 - CONVENTION AND VISITORS BUREAU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	3,323,188	475,622	3,073,172	3,073,172
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,323,188</b>	<b>\$475,622</b>	<b>\$3,073,172</b>	<b>\$3,073,172</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,323,188</b>	<b>\$475,622</b>	<b>\$3,073,172</b>	<b>\$3,073,172</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310006 - Legal Fees	0	0	0	4,163	0	0
5312000 - Tax Collector Fees	129,108	122,223	122,223	89,113	130,559	8,336
5490000 - Oth Current Chgs & Obligations	2,402,688	2,330,851	2,330,851	0	2,330,851	0
<b>Operating Expenses:</b>	<b>\$2,531,796</b>	<b>\$2,453,074</b>	<b>\$2,453,074</b>	<b>\$93,276</b>	<b>\$2,461,410</b>	<b>\$8,336</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	112,794	141,516	141,516	106,137	151,781	10,265
5910204 - Tran Out-TDT Rev Bnds Series 2(	490,069	644,414	644,414	322,207	594,775	-49,639
5910240 - Tran Out-TDT Revenue Refundir	2,389,419	2,281,330	2,281,330	1,140,665	2,282,135	805
5910243 - Transfer Out - 243	1,654,078	1,381,594	1,381,594	690,797	1,381,898	304
<b>Transfers Out:</b>	<b>\$4,646,360</b>	<b>\$4,448,854</b>	<b>\$4,448,854</b>	<b>\$2,259,806</b>	<b>\$4,410,589</b>	<b>-\$38,265</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	5,620,695	5,620,695	0	4,068,811	-1,551,884
5990020 - Reserve For Contingency	0	689,946	689,946	0	687,200	-2,746
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$6,310,641</b>	<b>\$6,310,641</b>	<b>\$0</b>	<b>\$4,756,011</b>	<b>-\$1,554,630</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	11,000,000	8,152,434	0	8,152,434	-2,847,566
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$11,000,000</b>	<b>\$8,152,434</b>	<b>\$0</b>	<b>\$8,152,434</b>	<b>-\$2,847,566</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,709,513	4,409,041	0	4,060,124	2,350,611
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,709,513</b>	<b>\$4,409,041</b>	<b>\$0</b>	<b>\$4,060,124</b>	<b>\$2,350,611</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,178,156</b>	<b>\$25,922,082</b>	<b>\$25,774,044</b>	<b>\$2,353,082</b>	<b>\$23,840,568</b>	<b>-\$2,081,514</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 \$993,384 from the FY18 Adopted Budget as a result of the allocation of some of the promotion and advertising expenses to Fund 105. Reserves will continue to be evaluated through the budget process as revenues are reevaluated.

Overall, this Fund increased \$404,570 over the FY18 Adopted Budget due to the increase in revenue collections.

### REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance. For FY19, it is estimated that Tourism Development Taxes will increase by \$555,749 over the FY18 Adopted Budget based on current year's upward trend in collections. Staff will continue to review this projection and adjust throughout the budget process if appropriate

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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	8,607,199	8,148,212	8,148,212	5,940,875	8,703,961	555,749
Miscellaneous Revenues	49,626	30,000	30,000	11,132	30,000	0
Less 5% Statutory Reduction	0	-408,911	-408,911	0	-436,698	-27,787
Other Sources	37,069	0	0	0	0	0
Fund Balance	0	6,038,952	5,201,428	0	5,915,560	-123,392
<b>Total</b>	<b>8,693,894</b>	<b>13,808,253</b>	<b>12,970,729</b>	<b>5,952,007</b>	<b>14,212,823</b>	<b>404,570</b>
<b>Expenditures</b>						
Operating Expenses	11,555,691	7,270,287	8,317,609	5,987,400	6,276,903	-993,384
Transfers Out	111,952	141,638	141,638	106,229	151,916	10,278
Reserves - Operating	0	2,135,849	2,135,849	0	1,769,618	-366,231
Reserves - Stability	0	4,260,479	2,375,633	0	6,014,386	1,753,907
<b>Total</b>	<b>11,667,643</b>	<b>13,808,253</b>	<b>12,970,729</b>	<b>6,093,628</b>	<b>14,212,823</b>	<b>404,570</b>

**7504 - RNCF RODEO**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	103,876	0	0
5400000 - Travel And Per Diem	0	0	2,000	424	0	0
5440000 - Rentals And Leases	0	0	0	40,679	0	0
5470000 - Printing And Binding	0	0	2,000	2,959	0	0
5480000 - Promotional Activities	1,064,224	500,000	0	50,429	0	-500,000
5480002 - PCRA-Line Items	0	0	481,250	462,046	0	0
5480004 - Marketing & Event Mgmt	0	0	0	50,520	0	0
5480005 - Other Contractual Obligations	0	0	21,000	1,000	0	0
5480006 - Accomodations	0	0	45,000	21,426	0	0
5480007 - Production	0	0	250,000	98,020	0	0
5480008 - Tailgating Experience	0	0	45,450	26,146	0	0
5480009 - Venue - O & M	0	0	225,000	11,000	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	122,097	0	0
<b>Operating Expenses:</b>	<b>\$1,064,224</b>	<b>\$500,000</b>	<b>\$1,071,700</b>	<b>\$990,622</b>	<b>\$0</b>	<b>-\$500,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,064,224</b>	<b>\$500,000</b>	<b>\$1,071,700</b>	<b>\$990,622</b>	<b>\$0</b>	<b>-\$500,000</b>



**7506 - CONVENTION AND VISITORS BUREAU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	10,362,359	6,648,064	7,123,686	4,907,665	6,146,344	-501,720
<b>Operating Expenses:</b>	<b>\$10,362,359</b>	<b>\$6,648,064</b>	<b>\$7,123,686</b>	<b>\$4,907,665</b>	<b>\$6,146,344</b>	<b>-\$501,720</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,362,359</b>	<b>\$6,648,064</b>	<b>\$7,123,686</b>	<b>\$4,907,665</b>	<b>\$6,146,344</b>	<b>-\$501,720</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	129,108	122,223	122,223	89,113	130,559	8,336
<b>Operating Expenses:</b>	<b>\$129,108</b>	<b>\$122,223</b>	<b>\$122,223</b>	<b>\$89,113</b>	<b>\$130,559</b>	<b>\$8,336</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	111,952	141,638	141,638	106,229	151,916	10,278
<b>Transfers Out:</b>	<b>\$111,952</b>	<b>\$141,638</b>	<b>\$141,638</b>	<b>\$106,229</b>	<b>\$151,916</b>	<b>\$10,278</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,455,206	1,455,206	0	1,193,549	-261,657
5990020 - Reserve For Contingency	0	680,643	680,643	0	576,069	-104,574
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$2,135,849</b>	<b>\$2,135,849</b>	<b>\$0</b>	<b>\$1,769,618</b>	<b>-\$366,231</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	4,260,479	2,375,633	0	6,014,386	1,753,907
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$4,260,479</b>	<b>\$2,375,633</b>	<b>\$0</b>	<b>\$6,014,386</b>	<b>\$1,753,907</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$241,060</b>	<b>\$6,660,189</b>	<b>\$4,775,343</b>	<b>\$195,342</b>	<b>\$8,066,479</b>	<b>\$1,406,290</b>

## FUND 107 – LIBRARY DISTRICT

### TRENDS & ISSUES

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

Personal Services supports .5 FTEs, which remains unchanged from the FY18 Adopted Budget. Personal Services increased .08%, or \$43, from the FY18 Adopted Budget due to 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 4.20%, or \$255,848, from the FY18 Adopted Budget primarily due to increases on Computer Hardware, Non-Capital, Repair and Maintenance Services, Professional Services, and Tax Collector Fees. 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 increased 3.13% from the FY18 Adopted Budget.

### REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY19 Budget reflects an increase of 10.69% in Ad Valorem (\$738,877) which is calculated at the same millage rate (0.3000) as FY18. Other sources of revenue are fees, which are updated annually, a State grant, Interest and Fund Balance.

## 107-LIBRARY DISTRICT FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	6,108,915	6,914,756	6,914,756	6,469,966	7,653,633	738,877
PY Delinquent Ad Valorem Tax	2,470	2,000	2,000	2,786	2,000	0
Intergovernmental Revenue	172,317	183,512	183,512	200,428	200,428	16,916
Charges For Services	86,742	88,067	88,067	59,897	84,862	-3,205
Judgment, Fines & Forfeits	60,298	55,787	55,787	25,672	35,000	-20,787
Miscellaneous Revenues	136,320	114,543	145,543	116,062	118,907	4,364
Less 5% Statutory Reduction	0	-358,008	-358,008	0	-393,970	-35,962
Other Sources	39,997	0	0	0	0	0
Fund Balance	0	3,549,553	4,091,733	0	3,179,251	-370,302
<b>Total</b>	<b><u>6,607,059</u></b>	<b><u>10,550,210</u></b>	<b><u>11,123,390</u></b>	<b><u>6,874,811</u></b>	<b><u>10,880,111</u></b>	<b><u>329,901</u></b>
<b>Expenditures</b>						
Personal Services	50,078	57,088	57,088	42,294	57,131	43
Operating Expenses	5,368,013	6,090,708	6,127,258	4,847,012	6,346,556	255,848
Capital Outlay	3,108,604	666,774	676,248	22,102	231,000	-435,774
Debt Service	557,791	557,791	557,791	418,343	557,791	0
Transfers Out	440,353	529,209	529,209	397,478	579,301	50,092
Reserves - Operating	0	1,407,865	1,845,755	0	1,481,159	73,294
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Stability	0	961,879	1,051,145	0	1,348,277	386,398
<b>Total</b>	<b><u>9,524,839</u></b>	<b><u>10,550,210</u></b>	<b><u>11,123,390</u></b>	<b><u>5,727,229</u></b>	<b><u>10,880,111</u></b>	<b><u>329,901</u></b>

**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	9,108	3,000	3,000	0	3,000	0
5460000 - Repair & Maintenance Svcs	21,431	22,400	22,400	11,918	20,500	-1,900
5520010 - Computer Software	5,513	5,700	5,700	0	1,500	-4,200
5520020 - Computer Hardware, Non-Capit.	14,639	24,300	24,300	4,569	95,365	71,065
<b>Operating Expenses:</b>	<b>\$50,691</b>	<b>\$55,400</b>	<b>\$55,400</b>	<b>\$16,487</b>	<b>\$120,365</b>	<b>\$64,965</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	17,271	22,908	22,908	22,102	31,000	8,092
<b>Capital Outlay:</b>	<b>\$17,271</b>	<b>\$22,908</b>	<b>\$22,908</b>	<b>\$22,102</b>	<b>\$31,000</b>	<b>\$8,092</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$67,962</b>	<b>\$78,308</b>	<b>\$78,308</b>	<b>\$38,589</b>	<b>\$151,365</b>	<b>\$73,057</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	220,045	232,700	232,700	142,735	232,700	0
5430000 - Utility Services	190,464	258,500	258,500	120,532	258,500	0
5440000 - Rentals And Leases	271	1,500	1,500	0	1,500	0
5460000 - Repair & Maintenance Svcs	132,835	167,400	167,400	55,994	292,050	124,650
5460008 - R&M Parking re-paving	0	35,000	35,000	22,022	10,000	-25,000
5520000 - Operating Supplies	215	300	300	850	300	0
5551001 - Reimbursements LSSI	-265,059	-217,999	-217,999	-158,517	-217,999	0
<b>Operating Expenses:</b>	<b>\$278,770</b>	<b>\$477,401</b>	<b>\$477,401</b>	<b>\$183,616</b>	<b>\$577,051</b>	<b>\$99,650</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$278,770</b>	<b>\$477,401</b>	<b>\$477,401</b>	<b>\$183,616</b>	<b>\$577,051</b>	<b>\$99,650</b>

**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	72,136	85,000	85,000	52,605	90,000	5,000
<b>Operating Expenses:</b>	<b>\$72,136</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$52,605</b>	<b>\$90,000</b>	<b>\$5,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$72,136</b>	<b>\$85,000</b>	<b>\$85,000</b>	<b>\$52,605</b>	<b>\$90,000</b>	<b>\$5,000</b>

### 7100 - LIBRARY PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,439,530	443,866	405,370	0	0	-443,866
<b>Capital Outlay:</b>	<b>\$2,439,530</b>	<b>\$443,866</b>	<b>\$405,370</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$443,866</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,439,530</b>	<b>\$443,866</b>	<b>\$405,370</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$443,866</b>



## 7111 - LIBRARY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	35,820	46,286	46,286	31,814	46,291	5
5120002 - Disaster Relief	1,113	0	0	0	0	0
5130001 - Vacancy Factor	0	-810	-810	0	-810	0
5150300 - Class C Meals	8	0	0	0	0	0
5160000 - Compensated Annual Leave	1,177	0	0	590	0	0
5160020 - Compensated Admin Leave	704	0	0	890	0	0
5170000 - Compensated Sick Leave	1,448	0	0	534	0	0
5210000 - Fica Taxes	3,046	3,541	3,541	2,544	3,541	0
5220000 - Retirement Contributions	3,077	3,667	3,667	2,679	3,823	156
5230000 - Health Insurance	3,221	3,916	3,916	2,861	3,812	-104
5231000 - Life Insurance	51	43	43	41	43	0
5232000 - Dental Insurance	126	145	145	105	145	0
5233000 - Lt Disability Insurance	68	77	77	56	77	0
5233100 - St Disability Insurance	126	102	102	103	102	0
5240000 - Workers' Compensation	93	121	121	78	107	-14
<b>Personal Services:</b>	<b>\$50,078</b>	<b>\$57,088</b>	<b>\$57,088</b>	<b>\$42,294</b>	<b>\$57,131</b>	<b>\$43</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,669,884	5,304,339	5,304,339	4,417,592	5,373,336	68,997
5312000 - Tax Collector Fees	122,408	138,295	138,295	129,518	153,073	14,778
5340000 - Other Contractual Services	1,899	1,000	2,800	1,533	2,400	1,400
5400000 - Travel And Per Diem	0	450	450	0	450	0
5450000 - Insurance	43,907	25,334	25,334	25,334	26,492	1,158
5490000 - Oth Current Chgs & Obligations	175	0	0	0	0	0
5490011 - Cash over/shorts	52	0	0	8	0	0
5490400 - Bad Debt	56	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	20	0	0	34	0	0
5490501 - OH-Workers' Compensation	124	156	156	156	156	0
5490502 - OH-Property & Liability Insuranc	6,668	2,936	2,936	2,936	2,936	0
5490503 - OH-Dental Insurance	23	26	26	26	26	0
5490504 - OH-Health Insurance	99	130	130	130	130	0
5490505 - OH-Life/AD&D, STD, LTD	55	32	32	32	32	0
5511000 - Office Supplies	0	100	100	0	0	-100
5520000 - Operating Supplies	2,492	0	31,000	13,417	0	0
5540000 - Books,pubs,subs & Membership	0	0	3,750	3,533	0	0
<b>Operating Expenses:</b>	<b>\$4,847,861</b>	<b>\$5,472,798</b>	<b>\$5,509,348</b>	<b>\$4,594,250</b>	<b>\$5,559,031</b>	<b>\$86,233</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	0	47,970	0	0	0
5660000 - Books, Publ & Library Material	646,442	200,000	200,000	0	200,000	0
<b>Capital Outlay:</b>	<b>\$646,442</b>	<b>\$200,000</b>	<b>\$247,970</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>Debt Service:</b>						
5710000 - Principal	469,713	479,968	479,968	359,003	490,447	10,479
5720000 - Interest	88,078	77,823	77,823	59,341	67,344	-10,479
<b>Debt Service:</b>	<b>\$557,791</b>	<b>\$557,791</b>	<b>\$557,791</b>	<b>\$418,343</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>

**7111 - LIBRARY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>TOTAL EXPENDITURES:</b>	\$6,102,172	\$6,566,573	\$6,651,093	\$5,054,887	\$6,652,849	\$86,276

**7120 - LAW LIBRARY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	118,556	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$118,556</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5660000 - Books, Publ & Library Material	5,361	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$5,361</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$123,917</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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	109	109	55	109	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$109</b>	<b>\$109</b>	<b>\$55</b>	<b>\$109</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	319,655	402,781	402,781	302,086	443,059	40,278
5910510 - Tran Out Fleet	574	0	0	0	0	0
5910704 - Transfers out-Property Appr	120,124	126,428	126,428	95,392	136,242	9,814
<b>Transfers Out:</b>	<b>\$440,353</b>	<b>\$529,209</b>	<b>\$529,209</b>	<b>\$397,478</b>	<b>\$579,301</b>	<b>\$50,092</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,112,834	1,112,834	0	1,163,831	50,997
5990020 - Reserve For Contingency	0	295,031	732,921	0	317,328	22,297
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,407,865</b>	<b>\$1,845,755</b>	<b>\$0</b>	<b>\$1,481,159</b>	<b>\$73,294</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	961,879	1,051,145	0	1,348,277	386,398
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$961,879</b>	<b>\$1,051,145</b>	<b>\$0</b>	<b>\$1,348,277</b>	<b>\$386,398</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$440,353</b>	<b>\$2,899,062</b>	<b>\$3,426,218</b>	<b>\$397,533</b>	<b>\$3,408,846</b>	<b>\$509,784</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 request funding approval by the BOCC in support of these programs.

### REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY19 revenues are based on current year actuals. Other revenue sources include Fund Balance.

**109-LAW ENFORCEMENT TRUST FUND**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	5,937	0	0	2,099	2,000	2,000
Less 5% Statutory Reduction	0	0	0	0	-100	-100
Other Sources	235,837	27,667	27,667	0	27,667	0
Fund Balance	0	400,000	903,538	0	400,000	0
<b>Total</b>	<b>241,775</b>	<b>427,667</b>	<b>931,205</b>	<b>2,099</b>	<b>429,567</b>	<b>1,900</b>
<b>Expenditures</b>						
Transfers Out	70,000	427,667	931,205	197,160	429,567	1,900
<b>Total</b>	<b>70,000</b>	<b>427,667</b>	<b>931,205</b>	<b>197,160</b>	<b>429,567</b>	<b>1,900</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	70,000	427,667	931,205	197,160	429,567	1,900
<b>Transfers Out:</b>	<b>\$70,000</b>	<b>\$427,667</b>	<b>\$931,205</b>	<b>\$197,160</b>	<b>\$429,567</b>	<b>\$1,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$70,000</b>	<b>\$427,667</b>	<b>\$931,205</b>	<b>\$197,160</b>	<b>\$429,567</b>	<b>\$1,900</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 remains unchanged from the FY18 Adopted Budget. Personal Services decreased 2.40% or \$2,434 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 reflect funding that will be received during FY19.

Overall, this Fund's total FY19 Budget Request is \$3,964,704 which includes estimated prior year remaining balances.

### REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY19 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,590,332	1,892,239	1,892,239	790,213	1,892,239	0
Charges For Services	51,582	13,400	13,400	14,685	6,000	-7,400
Miscellaneous Revenues	20,040	0	0	6,074	0	0
Less 5% Statutory Reduction	0	-95,282	-95,282	0	-95,282	0
Fund Balance	0	2,356,597	2,447,044	0	2,161,747	-194,850
<b>Total</b>	<b><u>1,661,955</u></b>	<b><u>4,166,954</u></b>	<b><u>4,257,401</u></b>	<b><u>810,972</u></b>	<b><u>3,964,704</u></b>	<b><u>-202,250</u></b>
<b>Expenditures</b>						
Personal Services	92,279	101,582	101,582	57,286	99,148	-2,434
Operating Expenses	759,342	4,065,372	4,155,819	913,780	3,865,556	-199,816
Transfers Out	256	0	0	0	0	0
<b>Total</b>	<b><u>851,877</u></b>	<b><u>4,166,954</u></b>	<b><u>4,257,401</u></b>	<b><u>971,066</u></b>	<b><u>3,964,704</u></b>	<b><u>-202,250</u></b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	54,475	66,147	66,147	29,702	66,132	-15
5130001 - Vacancy Factor	0	-1,157	-1,157	0	-1,157	0
5140000 - Overtime	1,417	0	0	110	0	0
5150300 - Class C Meals	2	0	0	8	0	0
5160000 - Compensated Annual Leave	1,946	0	0	2,074	0	0
5160010 - Compensated Ann Leave Payoff	686	0	0	0	0	0
5160020 - Compensated Admin Leave	166	0	0	23	0	0
5170000 - Compensated Sick Leave	2,254	0	0	2,421	0	0
5170020 - Sick Bank Leave	0	0	0	4,404	0	0
5210000 - Fica Taxes	4,087	5,062	5,062	2,692	5,059	-3
5220000 - Retirement Contributions	4,641	5,239	5,239	2,719	5,462	223
5230000 - Health Insurance	21,715	25,338	25,338	12,583	22,719	-2,619
5231000 - Life Insurance	69	62	62	46	62	0
5232000 - Dental Insurance	423	464	464	251	464	0
5233000 - Lt Disability Insurance	92	109	109	61	109	0
5233100 - St Disability Insurance	170	146	146	112	146	0
5240000 - Workers' Compensation	138	172	172	79	152	-20
<b>Personal Services:</b>	<b>\$92,279</b>	<b>\$101,582</b>	<b>\$101,582</b>	<b>\$57,286</b>	<b>\$99,148</b>	<b>-\$2,434</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	257	300	300	0	300	0
5340000 - Other Contractual Services	890	0	0	0	0	0
5400000 - Travel And Per Diem	3,682	3,000	3,000	1,326	3,000	0
5410000 - Communications	0	350	350	0	200	-150
5420000 - Freight & Postage Services	44	500	500	118	500	0
5440000 - Rentals And Leases	208	300	300	47	300	0
5450000 - Insurance	0	244	244	0	244	0
5460000 - Repair & Maintenance Svcs	0	250	250	4,122	250	0
5462000 - Rep & Maint-automotive	2	500	500	0	500	0
5470000 - Printing And Binding	290	1,000	1,000	0	500	-500
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	2,286	0	0	231	500	500
5490000 - Oth Current Chgs & Obligations	13,608	16,000	16,000	7,617	16,000	0
5490510 - Fleet Overhead	0	36	36	18	36	0
5511000 - Office Supplies	385	1,500	1,500	1,236	1,500	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,491	1,500	1,500	427	1,500	0
5521000 - Gas & Oil	357	300	300	180	300	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5541000 - Registration Fees	1,395	3,000	3,000	1,445	3,000	0
5550000 - Training	0	3,000	3,000	0	3,000	0
<b>Operating Expenses:</b>	<b>\$24,895</b>	<b>\$33,780</b>	<b>\$33,780</b>	<b>\$16,769</b>	<b>\$33,630</b>	<b>-\$150</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$117,174</b>	<b>\$135,362</b>	<b>\$135,362</b>	<b>\$74,056</b>	<b>\$132,778</b>	<b>-\$2,584</b>

**6165 - HOUSING ASSISTANCE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	734,447	4,031,592	4,122,039	897,011	3,831,926	-199,666
<b>Operating Expenses:</b>	<b>\$734,447</b>	<b>\$4,031,592</b>	<b>\$4,122,039</b>	<b>\$897,011</b>	<b>\$3,831,926</b>	<b>-\$199,666</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$734,447</b>	<b>\$4,031,592</b>	<b>\$4,122,039</b>	<b>\$897,011</b>	<b>\$3,831,926</b>	<b>-\$199,666</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	256	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$256</b>	<b>\$0</b>	<b>\$0</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 which is managed by the Sheriff's Department.

Overall, the FY19 budget is projected to decreased 4% from the FY18 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 FY19, these fees are projected to decrease 5.8% from the FY18 Adopted Budget. Additional revenues include Balance Forward.

## 112-EMERGENCY(911)COMMUNICATIONS

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,324,462	1,486,123	1,486,123	737,104	1,399,677	-86,446
Charges For Services	15,042	10,000	10,000	54,488	12,606	2,606
Miscellaneous Revenues	9,197	4,000	4,000	2,985	7,073	3,073
Less 5% Statutory Reduction	0	-75,006	-75,006	0	-70,968	4,038
Other Sources	98,189	0	0	0	0	0
Fund Balance	0	1,303,676	1,699,002	0	1,255,172	-48,504
<b>Total</b>	<b><u>1,446,891</u></b>	<b><u>2,728,793</u></b>	<b><u>3,124,119</u></b>	<b><u>794,577</u></b>	<b><u>2,603,560</u></b>	<b><u>-125,233</u></b>
<b>Expenditures</b>						
Transfers Out	1,396,871	1,549,393	1,549,393	1,315,169	1,712,795	163,402
Reserves - Operating	0	351,774	351,774	0	407,638	55,864
Reserves - Capital	0	827,626	1,222,952	0	483,127	-344,499
<b>Total</b>	<b><u>1,396,871</u></b>	<b><u>2,728,793</u></b>	<b><u>3,124,119</u></b>	<b><u>1,315,169</u></b>	<b><u>2,603,560</u></b>	<b><u>-125,233</u></b>

**2151 - EMERGENCY COMMUNICATIONS (911)**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	8,815	11,921	11,921	8,941	13,113	1,192
5910705 - Transfers out-Sheriff	1,388,056	1,537,472	1,537,472	1,306,228	1,699,682	162,210
<b>Transfers Out:</b>	<b>\$1,396,871</b>	<b>\$1,549,393</b>	<b>\$1,549,393</b>	<b>\$1,315,169</b>	<b>\$1,712,795</b>	<b>\$163,402</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	229,602	229,602	0	285,466	55,864
5990020 - Reserve For Contingency	0	122,172	122,172	0	122,172	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$351,774</b>	<b>\$351,774</b>	<b>\$0</b>	<b>\$407,638</b>	<b>\$55,864</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	827,626	1,222,952	0	483,127	-344,499
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$827,626</b>	<b>\$1,222,952</b>	<b>\$0</b>	<b>\$483,127</b>	<b>-\$344,499</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,396,871</b>	<b>\$2,728,793</b>	<b>\$3,124,119</b>	<b>\$1,315,169</b>	<b>\$2,603,560</b>	<b>-\$125,233</b>

## FUND 113 - BUENAVENTURA LAKES MSBU

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### TRENDS & ISSUES

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

### REVENUES

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



## 113-BUENAVENTURA LAKES MSBU

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Permits, Fees & Special Assessments	0	0	0	51	0	0
Miscellaneous Revenues	0	0	0	72	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>124</b>	<b>0</b>	<b>-40,796</b>
<b><u>Expenditures</u></b>						
Capital Outlay	0	40,796	40,796	0	0	-40,796
<b>Total</b>	<b>0</b>	<b>40,796</b>	<b>40,796</b>	<b>0</b>	<b>0</b>	<b>-40,796</b>

**9200 - SPECIAL ASSESSMENTS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	40,796	40,796	0	0	-40,796
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</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 by 21% in FY19.

Operating Expenditures increased \$78,200 to provide funding for court reporting cubicles and security camera replacements for the Courthouse.

Overall funding in FY19 increased \$276,911 over the FY18 Adopted Budget due to the Fund's large Fund Balance.

### REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. These revenues are projected to decline based on FY18's actual. Other revenue sources include Fund Balance and interest.

## 115-COURT FACILITIES FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	1,297,240	1,273,482	1,273,482	840,895	1,215,558	-57,924
Miscellaneous Revenues	106,312	58,161	58,161	29,706	58,161	0
Less 5% Statutory Reduction	0	-63,673	-63,673	0	-63,686	-13
Fund Balance	0	9,776,454	11,693,542	0	10,111,302	334,848
<b>Total</b>	<b><u>1,403,552</u></b>	<b><u>11,044,424</u></b>	<b><u>12,961,512</u></b>	<b><u>870,601</u></b>	<b><u>11,321,335</u></b>	<b><u>276,911</u></b>
<b>Expenditures</b>						
Operating Expenses	69,866	103,000	370,400	175,658	181,200	78,200
Capital Outlay	410,789	566,286	606,728	250,587	13,500	-552,786
Transfers Out	654,772	660,354	660,354	332,637	661,318	964
Reserves - Operating	0	147,996	147,996	0	154,796	6,800
Reserves - Capital	0	9,566,788	11,176,034	0	10,310,521	743,733
<b>Total</b>	<b><u>1,135,427</u></b>	<b><u>11,044,424</u></b>	<b><u>12,961,512</u></b>	<b><u>758,881</u></b>	<b><u>11,321,335</u></b>	<b><u>276,911</u></b>

**1247 - IT INFRASTRUCTURE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	0	0	0	50,000	50,000
5520010 - Computer Software	0	0	0	0	1,200	1,200
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,200</b>	<b>\$51,200</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	13,500	13,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,500</b>	<b>\$13,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$64,700</b>	<b>\$64,700</b>

**1500 - COURT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	73,220	73,220	64,229	0	-73,220
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$73,220</b>	<b>\$73,220</b>	<b>\$64,229</b>	<b>\$0</b>	<b>-\$73,220</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$73,220</b>	<b>\$73,220</b>	<b>\$64,229</b>	<b>\$0</b>	<b>-\$73,220</b>

**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520000 - Operating Supplies	69,866	3,000	3,000	2,796	130,000	127,000
<b>Operating Expenses:</b>	<b>\$69,866</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,796</b>	<b>\$130,000</b>	<b>\$127,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$69,866</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$2,796</b>	<b>\$130,000</b>	<b>\$127,000</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	175,000	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$175,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	410,789	368,066	358,508	186,358	0	-368,066
<b>Capital Outlay:</b>	<b>\$410,789</b>	<b>\$368,066</b>	<b>\$358,508</b>	<b>\$186,358</b>	<b>\$0</b>	<b>-\$368,066</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$410,789</b>	<b>\$368,066</b>	<b>\$358,508</b>	<b>\$186,358</b>	<b>\$0</b>	<b>-\$368,066</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	100,000	367,400	172,862	0	-100,000
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$100,000</b>	<b>\$367,400</b>	<b>\$172,862</b>	<b>\$0</b>	<b>-\$100,000</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	125,000	0	0	0	-125,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$125,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$225,000</b>	<b>\$367,400</b>	<b>\$172,862</b>	<b>\$0</b>	<b>-\$225,000</b>

### 9813 - COURT FACILITIES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,749	9,839	9,839	7,379	10,832	993
5910236 - Tran Out Debt Svc	650,023	650,515	650,515	325,258	650,486	-29
<b>Transfers Out:</b>	<b>\$654,772</b>	<b>\$660,354</b>	<b>\$660,354</b>	<b>\$332,637</b>	<b>\$661,318</b>	<b>\$964</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	125,086	125,086	0	131,886	6,800
5990020 - Reserve For Contingency	0	22,910	22,910	0	22,910	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$147,996</b>	<b>\$147,996</b>	<b>\$0</b>	<b>\$154,796</b>	<b>\$6,800</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	9,566,788	11,176,034	0	10,310,521	743,733
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$9,566,788</b>	<b>\$11,176,034</b>	<b>\$0</b>	<b>\$10,310,521</b>	<b>\$743,733</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$654,772</b>	<b>\$10,375,138</b>	<b>\$11,984,384</b>	<b>\$332,637</b>	<b>\$11,126,635</b>	<b>\$751,497</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 FY19 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 FY19.

Overall, this Fund decreased 47.18%, or \$201,612 from the FY18 Adopted Budget. The FY19 budget reflects the balance of the two Shelter Plus Care grants.

### **REVENUES**

For FY19, 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	308,673	427,318	427,318	95,661	205,879	-221,439
Fund Balance	0	0	23,326	0	19,827	19,827
<b>Total</b>	<b>308,673</b>	<b>427,318</b>	<b>450,644</b>	<b>95,661</b>	<b>225,706</b>	<b>-201,612</b>
<b>Expenditures</b>						
Operating Expenses	287,663	427,318	450,644	168,274	225,706	-201,612
<b>Total</b>	<b>287,663</b>	<b>427,318</b>	<b>450,644</b>	<b>168,274</b>	<b>225,706</b>	<b>-201,612</b>

**6165 - HOUSING ASSISTANCE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	92,488	117,945	117,945	80,871	117,945	0
<b>Operating Expenses:</b>	<b>\$92,488</b>	<b>\$117,945</b>	<b>\$117,945</b>	<b>\$80,871</b>	<b>\$117,945</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$92,488</b>	<b>\$117,945</b>	<b>\$117,945</b>	<b>\$80,871</b>	<b>\$117,945</b>	<b>\$0</b>

**6169 - EMERGENCY SOLUTIONS GRANT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	0	0	0	35	0	0
5490013 - Short Term Rent/Mortgage/Utili	0	35,186	35,186	20,505	0	-35,186
5511000 - Office Supplies	0	2,000	2,000	0	0	-2,000
5520000 - Operating Supplies	0	2,814	2,814	0	0	-2,814
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$20,540</b>	<b>\$0</b>	<b>-\$40,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$20,540</b>	<b>\$0</b>	<b>-\$40,000</b>

**6170 - SHELTER PLUS CARE 2**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	109,828	84,653	84,653	66,863	87,934	3,281
<b>Operating Expenses:</b>	<b>\$109,828</b>	<b>\$84,653</b>	<b>\$84,653</b>	<b>\$66,863</b>	<b>\$87,934</b>	<b>\$3,281</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$109,828</b>	<b>\$84,653</b>	<b>\$84,653</b>	<b>\$66,863</b>	<b>\$87,934</b>	<b>\$3,281</b>



**6186 - HOMELESS PREVENTION & RAPID REHOUSING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	85,347	184,720	208,046	0	19,827	-164,893
<b>Operating Expenses:</b>	<b>\$85,347</b>	<b>\$184,720</b>	<b>\$208,046</b>	<b>\$0</b>	<b>\$19,827</b>	<b>-\$164,893</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$85,347</b>	<b>\$184,720</b>	<b>\$208,046</b>	<b>\$0</b>	<b>\$19,827</b>	<b>-\$164,893</b>

**FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND**

**TRENDS & ISSUES**

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

Personal Services are not included for FY19.

Operating Expenditures increased \$262,409 as a result of the remaining balance of the Grant.

Overall, this Fund increased \$262,409 due to remaining funds from prior year.

**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. FY19 revenues are the remaining grant funds from the prior year.

### 122-NEIGHBORHOOD STABIL PROGRAM 3

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	35,400	110,326	482,783	44,400	247,656	137,330
Transfers In	51,661	0	0	0	0	0
Fund Balance	0	0	153,696	0	125,079	125,079
<b>Total</b>	<b>87,061</b>	<b>110,326</b>	<b>636,479</b>	<b>44,400</b>	<b>372,735</b>	<b>262,409</b>
<b>Expenditures</b>						
Personal Services	0	0	18,000	0	0	0
Operating Expenses	12,202	110,326	618,479	4,470	372,735	262,409
<b>Total</b>	<b>12,202</b>	<b>110,326</b>	<b>636,479</b>	<b>4,470</b>	<b>372,735</b>	<b>262,409</b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	12,803	0	0	0
5130001 - Vacancy Factor	0	0	-168	0	0	0
5210000 - Fica Taxes	0	0	734	0	0	0
5220000 - Retirement Contributions	0	0	760	0	0	0
5230000 - Health Insurance	0	0	3,644	0	0	0
5231000 - Life Insurance	0	0	12	0	0	0
5232000 - Dental Insurance	0	0	145	0	0	0
5233000 - Lt Disability Insurance	0	0	16	0	0	0
5233100 - St Disability Insurance	0	0	29	0	0	0
5240000 - Workers' Compensation	0	0	25	0	0	0
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,989	0	17,908	4,470	17,908	17,908
5420000 - Freight & Postage Services	8	0	0	0	0	0
5440000 - Rentals And Leases	18	0	0	0	0	0
5450000 - Insurance	0	0	0	0	281	281
5490000 - Oth Current Chgs & Obligations	0	0	338	0	5,577	5,577
5511000 - Office Supplies	510	0	500	0	500	500
5520000 - Operating Supplies	892	0	500	0	500	500
<b>Operating Expenses:</b>	<b>\$5,417</b>	<b>\$0</b>	<b>\$19,246</b>	<b>\$4,470</b>	<b>\$24,766</b>	<b>\$24,766</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,417</b>	<b>\$0</b>	<b>\$37,246</b>	<b>\$4,470</b>	<b>\$24,766</b>	<b>\$24,766</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	6,785	0	13,247	0	222,890	222,890
5490000 - Oth Current Chgs & Obligations	0	110,326	585,986	0	125,079	14,753
<b>Operating Expenses:</b>	<b>\$6,785</b>	<b>\$110,326</b>	<b>\$599,233</b>	<b>\$0</b>	<b>\$347,969</b>	<b>\$237,643</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,785</b>	<b>\$110,326</b>	<b>\$599,233</b>	<b>\$0</b>	<b>\$347,969</b>	<b>\$237,643</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. This fund is in the process of close-out. However, as there are prior year expenditures, it is included in the FY19 budget for historical purposes.

**REVENUES**

As this Fund is in the process of closure, there are no revenues for FY19.

## 123-TDT REF & IMP 2012 PROJECT

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	85,126	50,000	50,000	10,078	0	-50,000
Less 5% Statutory Reduction	0	-2,500	-2,500	0	0	2,500
Fund Balance	0	9,406,606	3,980,166	0	0	-9,406,606
<b>Total</b>	<b>85,126</b>	<b>9,454,106</b>	<b>4,027,666</b>	<b>10,078</b>	<b>0</b>	<b>-9,454,106</b>
<b>Expenditures</b>						
Capital Outlay	6,676,342	9,403,141	3,976,701	1,023,008	0	-9,403,141
Reserves - Capital	0	50,965	50,965	0	0	-50,965
<b>Total</b>	<b>6,676,342</b>	<b>9,454,106</b>	<b>4,027,666</b>	<b>1,023,008</b>	<b>0</b>	<b>-9,454,106</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	690,145	1,493,661	74,800	0	0	-1,493,661
<b>Capital Outlay:</b>	<b>\$690,145</b>	<b>\$1,493,661</b>	<b>\$74,800</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,493,661</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$690,145</b>	<b>\$1,493,661</b>	<b>\$74,800</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,493,661</b>



### 7500 - TDT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	5,986,196	7,909,480	3,901,901	1,023,008	0	-7,909,480
<b>Capital Outlay:</b>	<b>\$5,986,196</b>	<b>\$7,909,480</b>	<b>\$3,901,901</b>	<b>\$1,023,008</b>	<b>\$0</b>	<b>-\$7,909,480</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,986,196</b>	<b>\$7,909,480</b>	<b>\$3,901,901</b>	<b>\$1,023,008</b>	<b>\$0</b>	<b>-\$7,909,480</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	50,965	50,965	0	0	-50,965
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$50,965</b>	<b>\$50,965</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50,965</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$50,965</b>	<b>\$50,965</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$50,965</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.

Fund 124 – Environmental Land Acquisition Fund is in the process of close-out. 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	38,779	0	0	4,392	0	0
Other Sources	3,648	0	0	0	0	0
Fund Balance	0	0	1,235,591	0	0	0
<b>Total</b>	<b>42,427</b>	<b>0</b>	<b>1,235,591</b>	<b>4,392</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Transfers Out	459,712	0	0	0	0	0
Reserves - Capital	0	0	1,235,591	0	0	0
<b>Total</b>	<b>459,712</b>	<b>0</b>	<b>1,235,591</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 1425 - ENVIRONMENTAL LAND ACQUISITION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	98,090	0	0	0	0	0
5910125 - Tran Out-env Land Maintenance	294,112	0	0	0	0	0
5910704 - Transfers out-Property Appr	67,510	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$459,712</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	0	1,235,591	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,235,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$459,712</b>	<b>\$0</b>	<b>\$1,235,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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 4.6 FTEs, which is an increase of .10 FTE from the FY18 Adopted Budget as a result of the reclassification and reallocation of the Administrative Secretary to an Accounting Specialist. Personal Services increased \$11,989 from the FY18 Adopted Budget due to the previously mentioned reclassification and reallocation 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 decreased \$6,150 from the FY18 Adopted Budget primarily due to a reduction for the controlled burns which was reallocated to the perpetual maintenance account in General Fund (7241). Capital Outlay includes a request for Parks Vehicles. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall, this Fund decreased 33.72% from the FY18 Adopted Budget.

### REVENUES

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

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The Save Osceola Maintenance millage rate included in the Recommended Budget is the same as FY18, 0.0500. However, an item for discussion with the Board will be whether or not to consider a higher millage rate, while remaining in compliance with the Ordinance, to fund longer term maintenance needs.

## 125-ENVIRONMENTAL LAND MAINTENANCE

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	928,720	1,152,459	1,152,459	976,140	1,275,606	123,147
PY Delinquent Ad Valorem Tax	2,030	0	0	494	0	0
Miscellaneous Revenues	249,749	11,000	11,000	38,464	41,000	30,000
Less 5% Statutory Reduction	0	-58,173	-58,173	0	-65,830	-7,657
Transfers In	294,112	32,631	32,631	16,316	0	-32,631
Other Sources	17,114	0	0	0	0	0
Fund Balance	0	2,072,156	1,322,881	0	876,949	-1,195,207
<b>Total</b>	<b>1,491,724</b>	<b>3,210,073</b>	<b>2,460,798</b>	<b>1,031,414</b>	<b>2,127,725</b>	<b>-1,082,348</b>
<b>Expenditures</b>						
Personal Services	278,849	300,473	300,473	205,178	312,462	11,989
Operating Expenses	223,896	596,529	596,529	203,762	590,379	-6,150
Capital Outlay	980,278	739,572	760,750	6,039	42,800	-696,772
Transfers Out	38,855	172,828	172,828	129,988	191,427	18,599
Reserves - Operating	0	290,398	290,398	0	290,398	0
Reserves - Restricted	0	0	0	0	700,259	700,259
Reserves - Stability	0	1,110,273	339,820	0	0	-1,110,273
<b>Total</b>	<b>1,521,878</b>	<b>3,210,073</b>	<b>2,460,798</b>	<b>544,968</b>	<b>2,127,725</b>	<b>-1,082,348</b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	975,570	739,572	760,750	6,039	42,800	-696,772
<b>Capital Outlay:</b>	<b>\$975,570</b>	<b>\$739,572</b>	<b>\$760,750</b>	<b>\$6,039</b>	<b>\$42,800</b>	<b>-\$696,772</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$975,570</b>	<b>\$739,572</b>	<b>\$760,750</b>	<b>\$6,039</b>	<b>\$42,800</b>	<b>-\$696,772</b>



## 1429 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	175,962	209,723	209,723	129,641	226,683	16,960
5120002 - Disaster Relief	738	0	0	0	0	0
5130001 - Vacancy Factor	0	-3,669	-3,669	0	-3,967	-298
5140000 - Overtime	116	0	0	78	0	0
5150300 - Class C Meals	6	0	0	0	0	0
5160000 - Compensated Annual Leave	13,111	0	0	9,651	0	0
5160020 - Compensated Admin Leave	1,396	0	0	1,000	0	0
5170000 - Compensated Sick Leave	7,296	0	0	4,377	0	0
5210000 - Fica Taxes	14,598	16,042	16,042	10,623	17,341	1,299
5220000 - Retirement Contributions	15,138	16,609	16,609	11,464	18,724	2,115
5230000 - Health Insurance	43,893	54,319	54,319	33,493	46,393	-7,926
5231000 - Life Insurance	245	197	197	180	214	17
5232000 - Dental Insurance	1,245	1,286	1,286	802	1,218	-68
5233000 - Lt Disability Insurance	327	344	344	241	371	27
5233100 - St Disability Insurance	606	462	462	446	500	38
5240000 - Workers' Compensation	4,174	5,160	5,160	3,181	4,985	-175
<b>Personal Services:</b>	<b>\$278,849</b>	<b>\$300,473</b>	<b>\$300,473</b>	<b>\$205,178</b>	<b>\$312,462</b>	<b>\$11,989</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	11,999	0	0	0	0	0
5312000 - Tax Collector Fees	21,459	23,049	23,049	86,228	23,049	0
5340000 - Other Contractual Services	20,434	44,708	44,708	19,516	34,708	-10,000
5400000 - Travel And Per Diem	2,904	2,395	2,395	426	1,964	-431
5410000 - Communications	2,512	3,132	3,132	1,979	3,132	0
5430000 - Utility Services	2,573	4,066	4,066	1,464	4,388	322
5440000 - Rentals And Leases	2,375	1,500	1,500	750	1,500	0
5450000 - Insurance	4,731	4,919	4,919	4,919	4,975	56
5460000 - Repair & Maintenance Svcs	140,485	287,357	287,357	74,532	290,357	3,000
5462000 - Rep & Maint-automotive	724	1,200	1,200	1,297	1,200	0
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	420	2,740	2,740	0	2,740	0
5490501 - OH-Workers' Compensation	1,214	1,406	1,406	1,406	1,438	32
5490502 - OH-Property & Liability Insuranc	718	969	969	969	969	0
5490503 - OH-Dental Insurance	226	234	234	234	239	5
5490504 - OH-Health Insurance	978	1,168	1,168	1,168	1,194	26
5490505 - OH-Life/AD&D, STD, LTD	535	286	286	286	292	6
5490510 - Fleet Overhead	0	36	36	18	36	0
5520000 - Operating Supplies	2,484	6,000	6,000	3,389	6,000	0
5520010 - Computer Software	0	0	0	350	700	700
5521000 - Gas & Oil	1,214	1,784	1,784	312	1,738	-46
5522000 - Chemicals	2,733	2,500	2,500	3,046	3,000	500
5525000 - Tools	2,124	3,100	3,100	1,023	2,600	-500
5540000 - Books,pubs,subs & Membership	274	150	150	260	180	30
5550000 - Training	780	2,330	2,330	190	2,480	150
<b>Operating Expenses:</b>	<b>\$223,896</b>	<b>\$396,529</b>	<b>\$396,529</b>	<b>\$203,762</b>	<b>\$390,379</b>	<b>-\$6,150</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	4,708	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$4,708</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 1429 - ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	18,181	91,577	91,577	68,683	100,735	9,158
5910510 - Tran Out Fleet	653	0	0	0	0	0
5910704 - Transfers out-Property Appr	20,021	81,251	81,251	61,305	90,692	9,441
<b>Transfers Out:</b>	<b>\$38,855</b>	<b>\$172,828</b>	<b>\$172,828</b>	<b>\$129,988</b>	<b>\$191,427</b>	<b>\$18,599</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	178,305	178,305	0	182,378	4,073
5990020 - Reserve For Contingency	0	112,093	112,093	0	108,020	-4,073
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$290,398</b>	<b>\$290,398</b>	<b>\$0</b>	<b>\$290,398</b>	<b>\$0</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	0	0	0	700,259	700,259
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$700,259</b>	<b>\$700,259</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,110,273	339,820	0	0	-1,110,273
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,110,273</b>	<b>\$339,820</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,110,273</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$546,308</b>	<b>\$2,270,501</b>	<b>\$1,500,048</b>	<b>\$538,928</b>	<b>\$1,884,925</b>	<b>-\$385,576</b>

**1430 - TUPPERWARE ISLAND**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	200,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$0</b>	<b>\$200,000</b>	<b>\$0</b>

## **FUND 128 - SUBDIVISION POND MAINTENANCE MSBU**

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### **TRENDS & ISSUES**

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

This Fund includes 64 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds it charges its residents for the permitted maintenance activities.

### **REVENUES**

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

## 128-SUBDIVISION POND MSBU

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	646,966	690,652	690,652	644,531	682,998	-7,654
Miscellaneous Revenues	5,580	0	0	1,674	0	0
Less 5% Statutory Reduction	0	-34,532	-34,532	0	-34,151	381
Fund Balance	0	229,340	365,002	0	282,412	53,072
<b>Total</b>	<b>652,545</b>	<b>885,460</b>	<b>1,021,122</b>	<b>646,205</b>	<b>931,259</b>	<b>45,799</b>
<b>Expenditures</b>						
Operating Expenses	478,911	744,690	880,352	322,029	790,796	46,106
Transfers Out	135,133	140,770	140,770	105,533	140,463	-307
<b>Total</b>	<b>614,044</b>	<b>885,460</b>	<b>1,021,122</b>	<b>427,562</b>	<b>931,259</b>	<b>45,799</b>

**9204 - AMBERLEY PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	195	202	202	190	202	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	2,488	13,433	15,479	1,788	15,298	1,865
<b>Operating Expenses:</b>	<b>\$2,742</b>	<b>\$13,691</b>	<b>\$15,737</b>	<b>\$2,034</b>	<b>\$15,556</b>	<b>\$1,865</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	645	645	645	484	660	15
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$793</b>	<b>\$793</b>	<b>\$793</b>	<b>\$595</b>	<b>\$808</b>	<b>\$15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,535</b>	<b>\$14,484</b>	<b>\$16,530</b>	<b>\$2,629</b>	<b>\$16,364</b>	<b>\$1,880</b>

**9208 - TURNBERRY RESERVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	0	8,791	0	8,791	8,791
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,791</b>	<b>\$0</b>	<b>\$8,791</b>	<b>\$8,791</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,791</b>	<b>\$0</b>	<b>\$8,791</b>	<b>\$8,791</b>

**9212 - LIVE OAK SPRINGS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	71	82	82	76	140	58
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	2,813	4,353	5,176	1,680	6,394	2,041
<b>Operating Expenses:</b>	<b>\$2,942</b>	<b>\$4,491</b>	<b>\$5,314</b>	<b>\$1,813</b>	<b>\$6,590</b>	<b>\$2,099</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	723	730	730	548	1,327	597
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,166</b>	<b>\$1,173</b>	<b>\$1,173</b>	<b>\$880</b>	<b>\$1,770</b>	<b>\$597</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,108</b>	<b>\$5,664</b>	<b>\$6,487</b>	<b>\$2,692</b>	<b>\$8,360</b>	<b>\$2,696</b>



**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	103	107	107	102	107	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	3,674	6,688	7,387	2,290	6,454	-234
<b>Operating Expenses:</b>	<b>\$3,835</b>	<b>\$6,851</b>	<b>\$7,550</b>	<b>\$2,448</b>	<b>\$6,617</b>	<b>-\$234</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	950	951	951	713	904	-47
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,393</b>	<b>\$1,394</b>	<b>\$1,394</b>	<b>\$1,046</b>	<b>\$1,347</b>	<b>-\$47</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,228</b>	<b>\$8,245</b>	<b>\$8,944</b>	<b>\$3,494</b>	<b>\$7,964</b>	<b>-\$281</b>

**9217 - HIDDEN PINES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42	43	43	42	43	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	1,239	3,107	3,715	690	3,327	220
<b>Operating Expenses:</b>	<b>\$1,338</b>	<b>\$3,206</b>	<b>\$3,814</b>	<b>\$788</b>	<b>\$3,426</b>	<b>\$220</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	321	321	321	241	213	-108
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$616</b>	<b>\$616</b>	<b>\$616</b>	<b>\$462</b>	<b>\$508</b>	<b>-\$108</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,954</b>	<b>\$3,822</b>	<b>\$4,430</b>	<b>\$1,250</b>	<b>\$3,934</b>	<b>\$112</b>

**9219 - PARKWAY PLAZA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4	18	18	13	54	36
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	832	1,833	2,162	512	2,040	207
<b>Operating Expenses:</b>	<b>\$894</b>	<b>\$1,907</b>	<b>\$2,236</b>	<b>\$581</b>	<b>\$2,150</b>	<b>\$243</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	218	215	215	161	283	68
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$366</b>	<b>\$363</b>	<b>\$363</b>	<b>\$272</b>	<b>\$431</b>	<b>\$68</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,260</b>	<b>\$2,270</b>	<b>\$2,599</b>	<b>\$854</b>	<b>\$2,581</b>	<b>\$311</b>

**9220 - CJ'S LANDING MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	43	44	44	42	44	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	1,236	3,785	4,763	728	3,957	172
<b>Operating Expenses:</b>	<b>\$1,336</b>	<b>\$3,885</b>	<b>\$4,863</b>	<b>\$826</b>	<b>\$4,057</b>	<b>\$172</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	320	320	320	240	263	-57
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$763</b>	<b>\$763</b>	<b>\$763</b>	<b>\$572</b>	<b>\$706</b>	<b>-\$57</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,099</b>	<b>\$4,648</b>	<b>\$5,626</b>	<b>\$1,399</b>	<b>\$4,763</b>	<b>\$115</b>

**9221 - HAMMOCK POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	103	154	154	145	154	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	4,807	7,162	9,434	2,905	8,587	1,425
<b>Operating Expenses:</b>	<b>\$4,968</b>	<b>\$7,372</b>	<b>\$9,644</b>	<b>\$3,106</b>	<b>\$8,797</b>	<b>\$1,425</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,227	1,248	1,248	936	1,638	390
5910102 - Tran Out-transportation Trust	296	296	296	222	296	0
<b>Transfers Out:</b>	<b>\$1,523</b>	<b>\$1,544</b>	<b>\$1,544</b>	<b>\$1,158</b>	<b>\$1,934</b>	<b>\$390</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,491</b>	<b>\$8,916</b>	<b>\$11,188</b>	<b>\$4,264</b>	<b>\$10,731</b>	<b>\$1,815</b>

**9222 - INDIAN POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	448	463	463	436	463	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	16,373	20,589	23,487	11,831	23,066	2,477
<b>Operating Expenses:</b>	<b>\$16,878</b>	<b>\$21,108</b>	<b>\$24,006</b>	<b>\$12,323</b>	<b>\$23,585</b>	<b>\$2,477</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,260	4,255	4,255	3,191	2,916	-1,339
5910102 - Tran Out-transportation Trust	593	593	593	445	590	-3
<b>Transfers Out:</b>	<b>\$4,853</b>	<b>\$4,848</b>	<b>\$4,848</b>	<b>\$3,636</b>	<b>\$3,506</b>	<b>-\$1,342</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,731</b>	<b>\$25,956</b>	<b>\$28,854</b>	<b>\$15,959</b>	<b>\$27,091</b>	<b>\$1,135</b>

**9223 - MORNINGSIDE VILLAGE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	240	246	246	215	246	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	8,587	10,256	11,847	5,766	10,931	675
<b>Operating Expenses:</b>	<b>\$8,885</b>	<b>\$10,558</b>	<b>\$12,149</b>	<b>\$6,037</b>	<b>\$11,233</b>	<b>\$675</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,245	2,218	2,218	1,664	1,787	-431
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$2,393</b>	<b>\$2,366</b>	<b>\$2,366</b>	<b>\$1,775</b>	<b>\$1,935</b>	<b>-\$431</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,278</b>	<b>\$12,924</b>	<b>\$14,515</b>	<b>\$7,811</b>	<b>\$13,168</b>	<b>\$244</b>

**9229 - REGAL OAK SHORES UNT VIII**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	106	109	109	100	87	-22
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	3,887	5,646	6,925	2,542	5,494	-152
<b>Operating Expenses:</b>	<b>\$4,051</b>	<b>\$5,811</b>	<b>\$7,090</b>	<b>\$2,698</b>	<b>\$5,637</b>	<b>-\$174</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,012	1,005	1,005	754	334	-671
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,307</b>	<b>\$1,300</b>	<b>\$1,300</b>	<b>\$975</b>	<b>\$629</b>	<b>-\$671</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,358</b>	<b>\$7,111</b>	<b>\$8,390</b>	<b>\$3,673</b>	<b>\$6,266</b>	<b>-\$845</b>



**9243 - HILLIARD PLACE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	55	57	57	55	57	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,229	3,582	4,295	833	4,604	1,022
<b>Operating Expenses:</b>	<b>\$1,342</b>	<b>\$3,695</b>	<b>\$4,408</b>	<b>\$944</b>	<b>\$4,706</b>	<b>\$1,011</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	298	329	329	247	143	-186
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$446</b>	<b>\$477</b>	<b>\$477</b>	<b>\$358</b>	<b>\$291</b>	<b>-\$186</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,788</b>	<b>\$4,172</b>	<b>\$4,885</b>	<b>\$1,302</b>	<b>\$4,997</b>	<b>\$825</b>

**9247 - EAGLE TRACE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	91	94	94	88	94	0
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	3,173	5,297	6,120	2,075	5,510	213
<b>Operating Expenses:</b>	<b>\$3,321</b>	<b>\$5,447</b>	<b>\$6,270</b>	<b>\$2,219</b>	<b>\$5,660</b>	<b>\$213</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	826	820	820	615	693	-127
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,121</b>	<b>\$1,115</b>	<b>\$1,115</b>	<b>\$836</b>	<b>\$988</b>	<b>-\$127</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,442</b>	<b>\$6,562</b>	<b>\$7,385</b>	<b>\$3,055</b>	<b>\$6,648</b>	<b>\$86</b>

**9249 - ADRIANE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	53	55	55	53	55	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,572	3,400	4,174	1,029	3,691	291
<b>Operating Expenses:</b>	<b>\$1,684</b>	<b>\$3,511</b>	<b>\$4,285</b>	<b>\$1,137</b>	<b>\$3,791</b>	<b>\$280</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	404	426	426	320	327	-99
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$699</b>	<b>\$721</b>	<b>\$721</b>	<b>\$541</b>	<b>\$622</b>	<b>-\$99</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,383</b>	<b>\$4,232</b>	<b>\$5,006</b>	<b>\$1,678</b>	<b>\$4,413</b>	<b>\$181</b>

**9254 - COUNTRY CROSSING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	55	69	69	66	69	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,140	3,324	4,171	1,283	3,640	316
<b>Operating Expenses:</b>	<b>\$2,253</b>	<b>\$3,449</b>	<b>\$4,296</b>	<b>\$1,405</b>	<b>\$3,754</b>	<b>\$305</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	498	509	509	382	649	140
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$646</b>	<b>\$657</b>	<b>\$657</b>	<b>\$493</b>	<b>\$797</b>	<b>\$140</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,899</b>	<b>\$4,106</b>	<b>\$4,953</b>	<b>\$1,898</b>	<b>\$4,551</b>	<b>\$445</b>

**9255 - COUNTRY GREEN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	120	165	165	138	165	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,421	8,855	10,601	3,249	10,344	1,489
<b>Operating Expenses:</b>	<b>\$4,599</b>	<b>\$9,076</b>	<b>\$10,822</b>	<b>\$3,443</b>	<b>\$10,554</b>	<b>\$1,478</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,150	1,142	1,142	857	738	-404
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,593</b>	<b>\$1,585</b>	<b>\$1,585</b>	<b>\$1,189</b>	<b>\$1,181</b>	<b>-\$404</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,192</b>	<b>\$10,661</b>	<b>\$12,407</b>	<b>\$4,632</b>	<b>\$11,735</b>	<b>\$1,074</b>

**9256 - HAMILTON'S RESERVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	62	79	79	71	41	-38
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,561	3,599	4,555	1,675	3,625	26
<b>Operating Expenses:</b>	<b>\$2,682</b>	<b>\$3,734</b>	<b>\$4,690</b>	<b>\$1,802</b>	<b>\$3,711</b>	<b>-\$23</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	661	664	664	498	156	-508
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$809</b>	<b>\$812</b>	<b>\$812</b>	<b>\$609</b>	<b>\$304</b>	<b>-\$508</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,491</b>	<b>\$4,546</b>	<b>\$5,502</b>	<b>\$2,411</b>	<b>\$4,015</b>	<b>-\$531</b>

**9257 - HYDE PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	24	31	31	30	44	13
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,096	2,100	2,496	677	2,578	478
<b>Operating Expenses:</b>	<b>\$1,178</b>	<b>\$2,187</b>	<b>\$2,583</b>	<b>\$763</b>	<b>\$2,667</b>	<b>\$480</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	286	283	283	212	318	35
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$434</b>	<b>\$431</b>	<b>\$431</b>	<b>\$323</b>	<b>\$466</b>	<b>\$35</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,612</b>	<b>\$2,618</b>	<b>\$3,014</b>	<b>\$1,086</b>	<b>\$3,133</b>	<b>\$515</b>

**9258 - I-HOP**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	18	41	41	39	28	-13
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,248	1,504	2,344	816	1,134	-370
<b>Operating Expenses:</b>	<b>\$1,324</b>	<b>\$1,601</b>	<b>\$2,441</b>	<b>\$911</b>	<b>\$1,207</b>	<b>-\$394</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	327	323	323	242	113	-210
<b>Transfers Out:</b>	<b>\$327</b>	<b>\$323</b>	<b>\$323</b>	<b>\$242</b>	<b>\$113</b>	<b>-\$210</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,651</b>	<b>\$1,924</b>	<b>\$2,764</b>	<b>\$1,153</b>	<b>\$1,320</b>	<b>-\$604</b>



**9260 - MORELAND ESTATE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	17	39	39	37	78	39
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,991	3,457	3,863	1,303	4,138	681
<b>Operating Expenses:</b>	<b>\$2,066</b>	<b>\$3,552</b>	<b>\$3,958</b>	<b>\$1,396</b>	<b>\$4,261</b>	<b>\$709</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	506	517	517	388	732	215
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$654</b>	<b>\$665</b>	<b>\$665</b>	<b>\$499</b>	<b>\$880</b>	<b>\$215</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,720</b>	<b>\$4,217</b>	<b>\$4,623</b>	<b>\$1,895</b>	<b>\$5,141</b>	<b>\$924</b>

**9261 - NARCOOSSEE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	19	27	27	26	53	26
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	1,116	2,118	2,374	650	1,999	-119
<b>Operating Expenses:</b>	<b>\$1,193</b>	<b>\$2,201</b>	<b>\$2,457</b>	<b>\$732</b>	<b>\$2,108</b>	<b>-\$93</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	291	288	288	216	273	-15
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$439</b>	<b>\$436</b>	<b>\$436</b>	<b>\$327</b>	<b>\$421</b>	<b>-\$15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,632</b>	<b>\$2,637</b>	<b>\$2,893</b>	<b>\$1,059</b>	<b>\$2,529</b>	<b>-\$108</b>

**9262 - NEPTUNE SHORES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4	24	24	24	100	76
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,170	2,921	3,768	720	5,365	2,444
<b>Operating Expenses:</b>	<b>\$1,232</b>	<b>\$3,001</b>	<b>\$3,848</b>	<b>\$800</b>	<b>\$5,510</b>	<b>\$2,509</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	386	380	380	285	1,067	687
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$534</b>	<b>\$528</b>	<b>\$528</b>	<b>\$396</b>	<b>\$1,215</b>	<b>\$687</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,766</b>	<b>\$3,529</b>	<b>\$4,376</b>	<b>\$1,196</b>	<b>\$6,725</b>	<b>\$3,196</b>

**9263 - OAK POINTE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	51	53	53	49	43	-10
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,708	3,052	3,564	1,117	3,060	8
<b>Operating Expenses:</b>	<b>\$1,817</b>	<b>\$3,161</b>	<b>\$3,673</b>	<b>\$1,222</b>	<b>\$3,148</b>	<b>-\$13</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	447	441	441	331	239	-202
<b>Transfers Out:</b>	<b>\$447</b>	<b>\$441</b>	<b>\$441</b>	<b>\$331</b>	<b>\$239</b>	<b>-\$202</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,264</b>	<b>\$3,602</b>	<b>\$4,114</b>	<b>\$1,552</b>	<b>\$3,387</b>	<b>-\$215</b>

**9264 - PEBBLE POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	388	403	403	384	454	51
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	14,433	18,448	20,151	10,241	19,353	905
<b>Operating Expenses:</b>	<b>\$14,879</b>	<b>\$18,907</b>	<b>\$20,610</b>	<b>\$10,682</b>	<b>\$19,852</b>	<b>\$945</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,705	3,741	3,741	2,806	4,536	795
5910102 - Tran Out-transportation Trust	297	297	297	223	297	0
<b>Transfers Out:</b>	<b>\$4,002</b>	<b>\$4,038</b>	<b>\$4,038</b>	<b>\$3,029</b>	<b>\$4,833</b>	<b>\$795</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$18,881</b>	<b>\$22,945</b>	<b>\$24,648</b>	<b>\$13,710</b>	<b>\$24,685</b>	<b>\$1,740</b>

**9265 - PLEASANT HILL LAKES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	54	56	56	51	56	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,080	3,176	3,494	1,360	2,256	-920
<b>Operating Expenses:</b>	<b>\$2,192</b>	<b>\$3,288</b>	<b>\$3,606</b>	<b>\$1,467</b>	<b>\$2,357</b>	<b>-\$931</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	546	536	536	402	151	-385
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$694</b>	<b>\$684</b>	<b>\$684</b>	<b>\$513</b>	<b>\$299</b>	<b>-\$385</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,886</b>	<b>\$3,972</b>	<b>\$4,290</b>	<b>\$1,980</b>	<b>\$2,656</b>	<b>-\$1,316</b>

**9267 - STEEPLECHASE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	124	128	128	115	92	-36
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,628	6,204	7,263	3,026	5,242	-962
<b>Operating Expenses:</b>	<b>\$4,810</b>	<b>\$6,388</b>	<b>\$7,447</b>	<b>\$3,197</b>	<b>\$5,379</b>	<b>-\$1,009</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,214	1,195	1,195	896	565	-630
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,362</b>	<b>\$1,343</b>	<b>\$1,343</b>	<b>\$1,007</b>	<b>\$713</b>	<b>-\$630</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,172</b>	<b>\$7,731</b>	<b>\$8,790</b>	<b>\$4,204</b>	<b>\$6,092</b>	<b>-\$1,639</b>

**9270 - SYLVAN LAKE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	83	99	99	94	85	-14
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	3,822	4,074	4,470	2,499	3,294	-780
<b>Operating Expenses:</b>	<b>\$3,963</b>	<b>\$4,229</b>	<b>\$4,625</b>	<b>\$2,649</b>	<b>\$3,424</b>	<b>-\$805</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,003	987	987	740	603	-384
<b>Transfers Out:</b>	<b>\$1,003</b>	<b>\$987</b>	<b>\$987</b>	<b>\$740</b>	<b>\$603</b>	<b>-\$384</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,966</b>	<b>\$5,216</b>	<b>\$5,612</b>	<b>\$3,389</b>	<b>\$4,027</b>	<b>-\$1,189</b>



**9274 - WINWARD CAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	71	74	74	69	74	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,758	4,824	5,389	1,719	4,361	-463
<b>Operating Expenses:</b>	<b>\$2,887</b>	<b>\$4,954</b>	<b>\$5,519</b>	<b>\$1,844</b>	<b>\$4,480</b>	<b>-\$474</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	713	715	715	536	649	-66
5910102 - Tran Out-transportation Trust	296	296	296	222	296	0
<b>Transfers Out:</b>	<b>\$1,009</b>	<b>\$1,011</b>	<b>\$1,011</b>	<b>\$758</b>	<b>\$945</b>	<b>-\$66</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,896</b>	<b>\$5,965</b>	<b>\$6,530</b>	<b>\$2,602</b>	<b>\$5,425</b>	<b>-\$540</b>

**9276 - JOHNSON'S LANDING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	53	41	41	40	41	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,086	3,187	3,805	590	3,625	438
<b>Operating Expenses:</b>	<b>\$1,197</b>	<b>\$3,284</b>	<b>\$3,902</b>	<b>\$686</b>	<b>\$3,711</b>	<b>\$427</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	284	280	280	210	156	-124
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$432</b>	<b>\$428</b>	<b>\$428</b>	<b>\$321</b>	<b>\$304</b>	<b>-\$124</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,629</b>	<b>\$3,712</b>	<b>\$4,330</b>	<b>\$1,007</b>	<b>\$4,015</b>	<b>\$303</b>

**9277 - MONICA TERRACE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	85	88	88	80	88	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,820	5,219	6,592	1,814	5,806	587
<b>Operating Expenses:</b>	<b>\$2,963</b>	<b>\$5,363</b>	<b>\$6,736</b>	<b>\$1,950</b>	<b>\$5,939</b>	<b>\$576</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	831	831	831	623	575	-256
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,126</b>	<b>\$1,126</b>	<b>\$1,126</b>	<b>\$845</b>	<b>\$870</b>	<b>-\$256</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,089</b>	<b>\$6,489</b>	<b>\$7,862</b>	<b>\$2,794</b>	<b>\$6,809</b>	<b>\$320</b>

**9278 - WINDMILL POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	541	622	622	590	398	-224
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	20,815	28,091	33,281	14,973	23,454	-4,637
<b>Operating Expenses:</b>	<b>\$21,414</b>	<b>\$28,769</b>	<b>\$33,959</b>	<b>\$15,619</b>	<b>\$23,897</b>	<b>-\$4,872</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,397	5,384	5,384	4,038	3,312	-2,072
5910102 - Tran Out-transportation Trust	1,037	1,037	1,037	778	1,037	0
<b>Transfers Out:</b>	<b>\$6,434</b>	<b>\$6,421</b>	<b>\$6,421</b>	<b>\$4,816</b>	<b>\$4,349</b>	<b>-\$2,072</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$27,848</b>	<b>\$35,190</b>	<b>\$40,380</b>	<b>\$20,435</b>	<b>\$28,246</b>	<b>-\$6,944</b>

**9280 - WHISPERING OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	38	39	39	37	39	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,370	2,491	2,933	765	2,726	235
<b>Operating Expenses:</b>	<b>\$1,466</b>	<b>\$2,586</b>	<b>\$3,028</b>	<b>\$858</b>	<b>\$2,810</b>	<b>\$224</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	370	385	385	289	302	-83
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$518</b>	<b>\$533</b>	<b>\$533</b>	<b>\$400</b>	<b>\$450</b>	<b>-\$83</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,984</b>	<b>\$3,119</b>	<b>\$3,561</b>	<b>\$1,257</b>	<b>\$3,260</b>	<b>\$141</b>

**9283 - BRIGHTON PLACE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	74	77	77	72	77	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,612	5,768	6,727	1,009	6,764	996
<b>Operating Expenses:</b>	<b>\$1,744</b>	<b>\$5,901</b>	<b>\$6,860</b>	<b>\$1,138</b>	<b>\$6,886</b>	<b>\$985</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	414	417	417	313	436	19
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$562</b>	<b>\$565</b>	<b>\$565</b>	<b>\$424</b>	<b>\$584</b>	<b>\$19</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,306</b>	<b>\$6,466</b>	<b>\$7,425</b>	<b>\$1,562</b>	<b>\$7,470</b>	<b>\$1,004</b>

**9284 - PINE GROVE ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	28	29	29	28	47	18
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,040	2,097	2,328	560	1,796	-301
<b>Operating Expenses:</b>	<b>\$1,126</b>	<b>\$2,182</b>	<b>\$2,413</b>	<b>\$644</b>	<b>\$1,888</b>	<b>-\$294</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	273	268	268	201	217	-51
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$421</b>	<b>\$416</b>	<b>\$416</b>	<b>\$312</b>	<b>\$365</b>	<b>-\$51</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,547</b>	<b>\$2,598</b>	<b>\$2,829</b>	<b>\$956</b>	<b>\$2,253</b>	<b>-\$345</b>

**9290 - SARATOGA PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	130	135	135	128	135	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,299	9,412	10,482	2,677	9,517	105
<b>Operating Expenses:</b>	<b>\$4,487</b>	<b>\$9,603</b>	<b>\$10,673</b>	<b>\$2,861</b>	<b>\$9,697</b>	<b>\$94</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,112	1,113	1,113	835	770	-343
5910102 - Tran Out-transportation Trust	591	590	590	443	590	0
<b>Transfers Out:</b>	<b>\$1,703</b>	<b>\$1,703</b>	<b>\$1,703</b>	<b>\$1,277</b>	<b>\$1,360</b>	<b>-\$343</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,190</b>	<b>\$11,306</b>	<b>\$12,376</b>	<b>\$4,139</b>	<b>\$11,057</b>	<b>-\$249</b>



**9292 - LOST LAKE ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	53	56	56	53	56	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,099	3,774	4,360	599	4,613	839
<b>Operating Expenses:</b>	<b>\$1,211</b>	<b>\$3,886</b>	<b>\$4,472</b>	<b>\$708</b>	<b>\$4,714</b>	<b>\$828</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	287	284	284	213	251	-33
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$435</b>	<b>\$432</b>	<b>\$432</b>	<b>\$324</b>	<b>\$399</b>	<b>-\$33</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,646</b>	<b>\$4,318</b>	<b>\$4,904</b>	<b>\$1,032</b>	<b>\$5,113</b>	<b>\$795</b>

**9293 - HUNTERS RIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	133	135	135	123	135	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,267	6,692	7,775	2,870	7,200	508
<b>Operating Expenses:</b>	<b>\$4,457</b>	<b>\$6,883</b>	<b>\$7,966</b>	<b>\$3,049</b>	<b>\$7,380</b>	<b>\$497</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,117	1,102	1,102	827	1,184	82
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,412</b>	<b>\$1,397</b>	<b>\$1,397</b>	<b>\$1,048</b>	<b>\$1,479</b>	<b>\$82</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,869</b>	<b>\$8,280</b>	<b>\$9,363</b>	<b>\$4,097</b>	<b>\$8,859</b>	<b>\$579</b>

**9297 - ROLLING HILLS ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	182	188	188	173	188	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	7,305	8,727	9,303	4,778	8,397	-330
<b>Operating Expenses:</b>	<b>\$7,544</b>	<b>\$8,971</b>	<b>\$9,547</b>	<b>\$5,007</b>	<b>\$8,630</b>	<b>-\$341</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,889	1,903	1,903	1,427	1,606	-297
<b>Transfers Out:</b>	<b>\$1,889</b>	<b>\$1,903</b>	<b>\$1,903</b>	<b>\$1,427</b>	<b>\$1,606</b>	<b>-\$297</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,433</b>	<b>\$10,874</b>	<b>\$11,450</b>	<b>\$6,434</b>	<b>\$10,236</b>	<b>-\$638</b>

**9300 - FRYER OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	32	34	34	27	34	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,080	2,041	2,635	600	1,393	-648
<b>Operating Expenses:</b>	<b>\$1,170</b>	<b>\$2,131</b>	<b>\$2,725</b>	<b>\$683</b>	<b>\$1,472</b>	<b>-\$659</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	273	268	268	201	107	-161
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$421</b>	<b>\$416</b>	<b>\$416</b>	<b>\$312</b>	<b>\$255</b>	<b>-\$161</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,591</b>	<b>\$2,547</b>	<b>\$3,141</b>	<b>\$995</b>	<b>\$1,727</b>	<b>-\$820</b>

**9302 - HICKORY HOLLOW**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	120	133	133	128	151	18
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,736	6,891	7,848	3,230	7,520	629
<b>Operating Expenses:</b>	<b>\$4,914</b>	<b>\$7,080</b>	<b>\$8,037</b>	<b>\$3,414</b>	<b>\$7,716</b>	<b>\$636</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,250	1,251	1,251	938	1,493	242
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,545</b>	<b>\$1,546</b>	<b>\$1,546</b>	<b>\$1,160</b>	<b>\$1,788</b>	<b>\$242</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,459</b>	<b>\$8,626</b>	<b>\$9,583</b>	<b>\$4,573</b>	<b>\$9,504</b>	<b>\$878</b>

**9303 - CHISHOLM ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	32	45	45	44	77	32
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,779	2,907	3,326	1,058	3,878	971
<b>Operating Expenses:</b>	<b>\$1,869</b>	<b>\$3,008</b>	<b>\$3,427</b>	<b>\$1,157</b>	<b>\$4,000</b>	<b>\$992</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	442	453	453	340	744	291
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$590</b>	<b>\$601</b>	<b>\$601</b>	<b>\$451</b>	<b>\$892</b>	<b>\$291</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,459</b>	<b>\$3,609</b>	<b>\$4,028</b>	<b>\$1,608</b>	<b>\$4,892</b>	<b>\$1,283</b>

**9304 - FISH LAKE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	76	79	79	76	89	10
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,243	4,475	5,003	1,484	4,700	225
<b>Operating Expenses:</b>	<b>\$2,376</b>	<b>\$4,610</b>	<b>\$5,138</b>	<b>\$1,616</b>	<b>\$4,834</b>	<b>\$224</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	573	590	590	443	738	148
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$721</b>	<b>\$738</b>	<b>\$738</b>	<b>\$554</b>	<b>\$886</b>	<b>\$148</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,097</b>	<b>\$5,348</b>	<b>\$5,876</b>	<b>\$2,169</b>	<b>\$5,720</b>	<b>\$372</b>

**9306 - VILLAGIO**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	0	3,383	0	3,383	3,383
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,383</b>	<b>\$0</b>	<b>\$3,383</b>	<b>\$3,383</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,383</b>	<b>\$0</b>	<b>\$3,383</b>	<b>\$3,383</b>



**9307 - NORTH SHORE VILLAGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	109	117	117	105	117	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	3,136	6,750	9,470	2,008	7,373	623
<b>Operating Expenses:</b>	<b>\$3,303</b>	<b>\$6,923</b>	<b>\$9,643</b>	<b>\$2,169</b>	<b>\$7,535</b>	<b>\$612</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,371	818	818	614	987	169
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$1,519</b>	<b>\$966</b>	<b>\$966</b>	<b>\$725</b>	<b>\$1,135</b>	<b>\$169</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,822</b>	<b>\$7,889</b>	<b>\$10,609</b>	<b>\$2,894</b>	<b>\$8,670</b>	<b>\$781</b>

### 9309 - LEGACY PARK

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	65	89	89	84	169	80
5430000 - Utility Services	2,671	0	0	0	0	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,224	6,931	6,976	1,563	8,556	1,625
<b>Operating Expenses:</b>	<b>\$5,018</b>	<b>\$7,076</b>	<b>\$7,121</b>	<b>\$1,703</b>	<b>\$8,770</b>	<b>\$1,694</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	909	930	930	698	1,425	495
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,352</b>	<b>\$1,373</b>	<b>\$1,373</b>	<b>\$1,030</b>	<b>\$1,868</b>	<b>\$495</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,370</b>	<b>\$8,449</b>	<b>\$8,494</b>	<b>\$2,733</b>	<b>\$10,638</b>	<b>\$2,189</b>

**9311 - SOUTHPORT BAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	141	170	170	156	170	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	5,236	8,280	10,773	3,265	10,154	1,874
<b>Operating Expenses:</b>	<b>\$5,435</b>	<b>\$8,506</b>	<b>\$10,999</b>	<b>\$3,477</b>	<b>\$10,369</b>	<b>\$1,863</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,352	1,356	1,356	1,017	1,214	-142
5910102 - Tran Out-transportation Trust	443	443	443	332	443	0
<b>Transfers Out:</b>	<b>\$1,795</b>	<b>\$1,799</b>	<b>\$1,799</b>	<b>\$1,349</b>	<b>\$1,657</b>	<b>-\$142</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,230</b>	<b>\$10,305</b>	<b>\$12,798</b>	<b>\$4,826</b>	<b>\$12,026</b>	<b>\$1,721</b>

### 9325 - HERITAGE KEY

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	232	235	235	225	151	-84
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	5,608	14,376	16,567	3,606	13,391	-985
<b>Operating Expenses:</b>	<b>\$5,899</b>	<b>\$14,667</b>	<b>\$16,858</b>	<b>\$3,887</b>	<b>\$13,587</b>	<b>-\$1,080</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,496	1,499	1,499	1,124	1,283	-216
5910102 - Tran Out-transportation Trust	446	446	446	335	446	0
<b>Transfers Out:</b>	<b>\$1,942</b>	<b>\$1,945</b>	<b>\$1,945</b>	<b>\$1,459</b>	<b>\$1,729</b>	<b>-\$216</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,841</b>	<b>\$16,612</b>	<b>\$18,803</b>	<b>\$5,346</b>	<b>\$15,316</b>	<b>-\$1,296</b>

**9332 - SILVERLAKE ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	63	64	64	56	64	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,439	4,254	5,215	896	5,129	875
<b>Operating Expenses:</b>	<b>\$1,560</b>	<b>\$4,374</b>	<b>\$5,335</b>	<b>\$1,009</b>	<b>\$5,238</b>	<b>\$864</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	372	431	431	323	281	-150
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$520</b>	<b>\$579</b>	<b>\$579</b>	<b>\$434</b>	<b>\$429</b>	<b>-\$150</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,080</b>	<b>\$4,953</b>	<b>\$5,914</b>	<b>\$1,443</b>	<b>\$5,667</b>	<b>\$714</b>

**9336 - VACATION VILLAS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	75	77	77	73	77	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,506	5,155	6,075	1,550	5,624	469
<b>Operating Expenses:</b>	<b>\$2,639</b>	<b>\$5,288</b>	<b>\$6,208</b>	<b>\$1,678</b>	<b>\$5,746</b>	<b>\$458</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	654	648	648	486	274	-374
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$949</b>	<b>\$943</b>	<b>\$943</b>	<b>\$707</b>	<b>\$569</b>	<b>-\$374</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,588</b>	<b>\$6,231</b>	<b>\$7,151</b>	<b>\$2,386</b>	<b>\$6,315</b>	<b>\$84</b>

**9340 - BRIGHTON LANDINGS & LITTLE CREEK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	446	463	463	444	282	-181
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	14,199	23,616	29,077	9,287	20,628	-2,988
<b>Operating Expenses:</b>	<b>\$14,703</b>	<b>\$24,135</b>	<b>\$29,596</b>	<b>\$9,787</b>	<b>\$20,955</b>	<b>-\$3,180</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,674	3,676	3,676	2,757	2,459	-1,217
5910102 - Tran Out-transportation Trust	1,330	1,330	1,330	998	1,330	0
<b>Transfers Out:</b>	<b>\$5,004</b>	<b>\$5,006</b>	<b>\$5,006</b>	<b>\$3,755</b>	<b>\$3,789</b>	<b>-\$1,217</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,707</b>	<b>\$29,141</b>	<b>\$34,602</b>	<b>\$13,542</b>	<b>\$24,744</b>	<b>-\$4,397</b>

**9341 - CORNELIUS PLACE I**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	46	48	48	39	37	-11
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	810	2,094	3,520	592	2,992	898
<b>Operating Expenses:</b>	<b>\$914</b>	<b>\$2,198</b>	<b>\$3,624</b>	<b>\$687</b>	<b>\$3,074</b>	<b>\$876</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	211	282	282	212	116	-166
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$359</b>	<b>\$430</b>	<b>\$430</b>	<b>\$323</b>	<b>\$264</b>	<b>-\$166</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,273</b>	<b>\$2,628</b>	<b>\$4,054</b>	<b>\$1,010</b>	<b>\$3,338</b>	<b>\$710</b>



**9342 - CORNELIUS PLACE II**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	46	48	48	46	40	-8
5450000 - Insurance	59	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	793	2,076	2,752	581	2,718	642
<b>Operating Expenses:</b>	<b>\$897</b>	<b>\$2,180</b>	<b>\$2,856</b>	<b>\$683</b>	<b>\$2,814</b>	<b>\$634</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	207	283	283	212	122	-161
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$355</b>	<b>\$431</b>	<b>\$431</b>	<b>\$323</b>	<b>\$270</b>	<b>-\$161</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,252</b>	<b>\$2,611</b>	<b>\$3,287</b>	<b>\$1,006</b>	<b>\$3,084</b>	<b>\$473</b>

**9343 - EMERALD LAKE AT LIZZIA BROWN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	128	133	133	127	133	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,623	8,551	9,838	3,024	8,584	33
<b>Operating Expenses:</b>	<b>\$4,810</b>	<b>\$8,740</b>	<b>\$10,027</b>	<b>\$3,207</b>	<b>\$8,762</b>	<b>\$22</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,196	1,201	1,201	901	916	-285
5910102 - Tran Out-transportation Trust	590	590	590	443	590	0
<b>Transfers Out:</b>	<b>\$1,786</b>	<b>\$1,791</b>	<b>\$1,791</b>	<b>\$1,343</b>	<b>\$1,506</b>	<b>-\$285</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,596</b>	<b>\$10,531</b>	<b>\$11,818</b>	<b>\$4,550</b>	<b>\$10,268</b>	<b>-\$263</b>

**9344 - GREEN MEADOWS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	77	80	80	77	76	-4
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,115	4,957	5,629	1,318	5,620	663
<b>Operating Expenses:</b>	<b>\$2,250</b>	<b>\$5,093</b>	<b>\$5,765</b>	<b>\$1,451</b>	<b>\$5,741</b>	<b>\$648</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	524	521	521	391	478	-43
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$672</b>	<b>\$669</b>	<b>\$669</b>	<b>\$502</b>	<b>\$626</b>	<b>-\$43</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,922</b>	<b>\$5,762</b>	<b>\$6,434</b>	<b>\$1,953</b>	<b>\$6,367</b>	<b>\$605</b>

**9345 - RAINTREE AT SPRINGLAKE VILLAGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	154	162	162	153	162	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	5,453	8,072	8,584	3,345	8,322	250
<b>Operating Expenses:</b>	<b>\$5,665</b>	<b>\$8,290</b>	<b>\$8,802</b>	<b>\$3,554</b>	<b>\$8,529</b>	<b>\$239</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,388	1,497	1,497	1,123	1,194	-303
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,683</b>	<b>\$1,792</b>	<b>\$1,792</b>	<b>\$1,344</b>	<b>\$1,489</b>	<b>-\$303</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,348</b>	<b>\$10,082</b>	<b>\$10,594</b>	<b>\$4,898</b>	<b>\$10,018</b>	<b>-\$64</b>

**9346 - ROYALE OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	35	44	44	41	72	28
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,387	2,692	2,958	863	3,621	929
<b>Operating Expenses:</b>	<b>\$1,480</b>	<b>\$2,792</b>	<b>\$3,058</b>	<b>\$960</b>	<b>\$3,738</b>	<b>\$946</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	438	437	437	328	715	278
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$586</b>	<b>\$585</b>	<b>\$585</b>	<b>\$439</b>	<b>\$863</b>	<b>\$278</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,066</b>	<b>\$3,377</b>	<b>\$3,643</b>	<b>\$1,399</b>	<b>\$4,601</b>	<b>\$1,224</b>

**9347 - EAGLE BAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	248	259	259	247	259	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	7,498	14,302	17,396	5,024	16,183	1,881
<b>Operating Expenses:</b>	<b>\$7,804</b>	<b>\$14,617</b>	<b>\$17,711</b>	<b>\$5,326</b>	<b>\$16,487</b>	<b>\$1,870</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,954	1,994	1,994	1,496	2,113	119
5910102 - Tran Out-transportation Trust	1,033	1,033	1,033	775	1,033	0
<b>Transfers Out:</b>	<b>\$2,987</b>	<b>\$3,027</b>	<b>\$3,027</b>	<b>\$2,270</b>	<b>\$3,146</b>	<b>\$119</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,791</b>	<b>\$17,644</b>	<b>\$20,738</b>	<b>\$7,597</b>	<b>\$19,633</b>	<b>\$1,989</b>

**9348 - TIERRA DEL SOL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	53	60	60	56	67	7
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,111	3,817	4,411	1,307	3,919	102
<b>Operating Expenses:</b>	<b>\$2,222</b>	<b>\$3,933</b>	<b>\$4,527</b>	<b>\$1,419</b>	<b>\$4,031</b>	<b>\$98</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	524	578	578	434	639	61
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$672</b>	<b>\$726</b>	<b>\$726</b>	<b>\$545</b>	<b>\$787</b>	<b>\$61</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,894</b>	<b>\$4,659</b>	<b>\$5,253</b>	<b>\$1,964</b>	<b>\$4,818</b>	<b>\$159</b>

**9350 - VALENCIA WOODS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	41	42	42	40	42	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,216	1,721	2,859	720	2,721	1,000
<b>Operating Expenses:</b>	<b>\$1,315</b>	<b>\$1,819</b>	<b>\$2,957</b>	<b>\$816</b>	<b>\$2,808</b>	<b>\$989</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	339	380	380	285	347	-33
<b>Transfers Out:</b>	<b>\$339</b>	<b>\$380</b>	<b>\$380</b>	<b>\$285</b>	<b>\$347</b>	<b>-\$33</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,654</b>	<b>\$2,199</b>	<b>\$3,337</b>	<b>\$1,101</b>	<b>\$3,155</b>	<b>\$956</b>



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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	73	75	75	71	75	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	3,270	6,763	8,569	1,866	7,046	283
<b>Operating Expenses:</b>	<b>\$3,401</b>	<b>\$6,894</b>	<b>\$8,700</b>	<b>\$1,993</b>	<b>\$7,166</b>	<b>\$272</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	738	739	739	554	381	-358
5910102 - Tran Out-transportation Trust	295	295	295	221	295	0
<b>Transfers Out:</b>	<b>\$1,033</b>	<b>\$1,034</b>	<b>\$1,034</b>	<b>\$776</b>	<b>\$676</b>	<b>-\$358</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,434</b>	<b>\$7,928</b>	<b>\$9,734</b>	<b>\$2,768</b>	<b>\$7,842</b>	<b>-\$86</b>

**9354 - CORALWOOD**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	47	103	103	97	103	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,737	4,881	5,187	2,374	4,751	-130
<b>Operating Expenses:</b>	<b>\$2,842</b>	<b>\$5,040</b>	<b>\$5,346</b>	<b>\$2,527</b>	<b>\$4,899</b>	<b>-\$141</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	588	929	929	697	1,043	114
5910102 - Tran Out-transportation Trust	148	148	148	111	148	0
<b>Transfers Out:</b>	<b>\$736</b>	<b>\$1,077</b>	<b>\$1,077</b>	<b>\$808</b>	<b>\$1,191</b>	<b>\$114</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,578</b>	<b>\$6,117</b>	<b>\$6,423</b>	<b>\$3,335</b>	<b>\$6,090</b>	<b>-\$27</b>

**9355 - BOGGY CREEK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4,435	4,587	4,587	4,242	4,587	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	163,813	248,010	291,632	112,653	249,212	1,202
<b>Operating Expenses:</b>	<b>\$168,306</b>	<b>\$252,653</b>	<b>\$296,275</b>	<b>\$116,951</b>	<b>\$253,844</b>	<b>\$1,191</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	36,347	43,848	43,848	32,886	49,255	5,407
5910102 - Tran Out-transportation Trust	2,953	2,950	2,950	2,213	2,950	0
<b>Transfers Out:</b>	<b>\$39,300</b>	<b>\$46,798</b>	<b>\$46,798</b>	<b>\$35,099</b>	<b>\$52,205</b>	<b>\$5,407</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$207,606</b>	<b>\$299,451</b>	<b>\$343,073</b>	<b>\$152,049</b>	<b>\$306,049</b>	<b>\$6,598</b>

**9356 - BASS SLOUGH**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	2,191	2,271	2,271	2,135	2,271	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	75,400	98,914	110,356	46,884	111,963	13,049
<b>Operating Expenses:</b>	<b>\$77,649</b>	<b>\$101,241</b>	<b>\$112,683</b>	<b>\$49,075</b>	<b>\$114,279</b>	<b>\$13,038</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	20,380	18,216	18,216	13,662	20,462	2,246
5910102 - Tran Out-transportation Trust	1,033	1,033	1,033	775	1,033	0
<b>Transfers Out:</b>	<b>\$21,413</b>	<b>\$19,249</b>	<b>\$19,249</b>	<b>\$14,437</b>	<b>\$21,495</b>	<b>\$2,246</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$99,062</b>	<b>\$120,490</b>	<b>\$131,932</b>	<b>\$63,511</b>	<b>\$135,774</b>	<b>\$15,284</b>

**9360 - SILVER LAKE DRIVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	28	36	36	32	36	0
5450000 - Insurance	58	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	1,481	2,621	3,171	924	2,378	-243
<b>Operating Expenses:</b>	<b>\$1,567</b>	<b>\$2,713</b>	<b>\$3,263</b>	<b>\$1,012</b>	<b>\$2,459</b>	<b>-\$254</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	382	383	383	255	203	-180
5910102 - Tran Out-transportation Trust	148	148	148	99	148	0
<b>Transfers Out:</b>	<b>\$530</b>	<b>\$531</b>	<b>\$531</b>	<b>\$354</b>	<b>\$351</b>	<b>-\$180</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,097</b>	<b>\$3,244</b>	<b>\$3,794</b>	<b>\$1,366</b>	<b>\$2,810</b>	<b>-\$434</b>

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

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### **TRENDS & ISSUES**

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

Included in this Fund are 32 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds it charges its residents for the permitted activities.

### **REVENUES**

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

## 129-STREET LIGHTING MSBU

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	232,206	286,631	286,631	268,325	312,693	26,062
Miscellaneous Revenues	3,076	0	0	932	0	0
Less 5% Statutory Reduction	0	-14,332	-14,332	0	-15,243	-911
Fund Balance	0	137,275	214,789	0	102,741	-34,534
<b>Total</b>	<b>235,282</b>	<b>409,574</b>	<b>487,088</b>	<b>269,257</b>	<b>400,191</b>	<b>-9,383</b>
<b>Expenditures</b>						
Operating Expenses	274,157	394,349	471,863	202,936	384,297	-10,052
Transfers Out	15,037	15,225	15,225	11,201	15,894	669
<b>Total</b>	<b>289,194</b>	<b>409,574</b>	<b>487,088</b>	<b>214,137</b>	<b>400,191</b>	<b>-9,383</b>

**9208 - TURNBERRY RESERVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	831	632	632	586	632	0
5430000 - Utility Services	26,261	44,034	50,353	17,563	42,237	-1,797
<b>Operating Expenses:</b>	<b>\$27,091</b>	<b>\$44,666</b>	<b>\$50,985</b>	<b>\$18,148</b>	<b>\$42,869</b>	<b>-\$1,797</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,612	1,733	1,733	1,300	1,785	52
<b>Transfers Out:</b>	<b>\$1,612</b>	<b>\$1,733</b>	<b>\$1,733</b>	<b>\$1,300</b>	<b>\$1,785</b>	<b>\$52</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,703</b>	<b>\$46,399</b>	<b>\$52,718</b>	<b>\$19,448</b>	<b>\$44,654</b>	<b>-\$1,745</b>



**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	19	38	38	36	38	0
5430000 - Utility Services	1,968	2,790	3,478	1,459	2,653	-137
<b>Operating Expenses:</b>	<b>\$1,987</b>	<b>\$2,828</b>	<b>\$3,516</b>	<b>\$1,496</b>	<b>\$2,691</b>	<b>-\$137</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	116	110	110	83	112	2
<b>Transfers Out:</b>	<b>\$116</b>	<b>\$110</b>	<b>\$110</b>	<b>\$83</b>	<b>\$112</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,103</b>	<b>\$2,938</b>	<b>\$3,626</b>	<b>\$1,578</b>	<b>\$2,803</b>	<b>-\$135</b>

**9220 - CJ'S LANDING MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	17	17	17	17	10	-7
5430000 - Utility Services	525	778	2,133	428	1,520	742
<b>Operating Expenses:</b>	<b>\$542</b>	<b>\$795</b>	<b>\$2,150</b>	<b>\$445</b>	<b>\$1,530</b>	<b>\$735</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	33	31	31	23	64	33
<b>Transfers Out:</b>	<b>\$33</b>	<b>\$31</b>	<b>\$31</b>	<b>\$23</b>	<b>\$64</b>	<b>\$33</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$575</b>	<b>\$826</b>	<b>\$2,181</b>	<b>\$468</b>	<b>\$1,594</b>	<b>\$768</b>

**9222 - INDIAN POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	253	276	276	260	276	0
5430000 - Utility Services	12,368	15,449	18,973	9,180	15,504	55
<b>Operating Expenses:</b>	<b>\$12,620</b>	<b>\$15,725</b>	<b>\$19,249</b>	<b>\$9,439</b>	<b>\$15,780</b>	<b>\$55</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	645	608	608	456	655	47
<b>Transfers Out:</b>	<b>\$645</b>	<b>\$608</b>	<b>\$608</b>	<b>\$456</b>	<b>\$655</b>	<b>\$47</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,265</b>	<b>\$16,333</b>	<b>\$19,857</b>	<b>\$9,895</b>	<b>\$16,435</b>	<b>\$102</b>

**9225 - WILDERNESS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	155	178	178	167	178	0
5430000 - Utility Services	8,013	10,486	12,718	5,923	10,532	46
<b>Operating Expenses:</b>	<b>\$8,168</b>	<b>\$10,664</b>	<b>\$12,896</b>	<b>\$6,090</b>	<b>\$10,710</b>	<b>\$46</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	438	413	413	310	445	32
<b>Transfers Out:</b>	<b>\$438</b>	<b>\$413</b>	<b>\$413</b>	<b>\$310</b>	<b>\$445</b>	<b>\$32</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,606</b>	<b>\$11,077</b>	<b>\$13,309</b>	<b>\$6,400</b>	<b>\$11,155</b>	<b>\$78</b>

**9229 - REGAL OAK SHORES UNT VIII**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	37	39	39	35	64	25
5430000 - Utility Services	2,097	2,864	3,423	1,551	2,865	1
<b>Operating Expenses:</b>	<b>\$2,135</b>	<b>\$2,903</b>	<b>\$3,462</b>	<b>\$1,586</b>	<b>\$2,929</b>	<b>\$26</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	119	113	113	85	121	8
<b>Transfers Out:</b>	<b>\$119</b>	<b>\$113</b>	<b>\$113</b>	<b>\$85</b>	<b>\$121</b>	<b>\$8</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,254</b>	<b>\$3,016</b>	<b>\$3,575</b>	<b>\$1,671</b>	<b>\$3,050</b>	<b>\$34</b>

**9233 - SAILFISH COURT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	20	21	21	20	21	0
5430000 - Utility Services	655	930	2,211	486	1,995	1,065
<b>Operating Expenses:</b>	<b>\$675</b>	<b>\$951</b>	<b>\$2,232</b>	<b>\$506</b>	<b>\$2,016</b>	<b>\$1,065</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	39	37	37	28	84	47
<b>Transfers Out:</b>	<b>\$39</b>	<b>\$37</b>	<b>\$37</b>	<b>\$28</b>	<b>\$84</b>	<b>\$47</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$714</b>	<b>\$988</b>	<b>\$2,269</b>	<b>\$534</b>	<b>\$2,100</b>	<b>\$1,112</b>

**9234 - WOODS AT KINGS CREST**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	30	32	32	30	54	22
5430000 - Utility Services	1,893	2,755	3,244	1,406	2,421	-334
<b>Operating Expenses:</b>	<b>\$1,923</b>	<b>\$2,787</b>	<b>\$3,276</b>	<b>\$1,436</b>	<b>\$2,475</b>	<b>-\$312</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	119	108	108	81	102	-6
<b>Transfers Out:</b>	<b>\$119</b>	<b>\$108</b>	<b>\$108</b>	<b>\$81</b>	<b>\$102</b>	<b>-\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,042</b>	<b>\$2,895</b>	<b>\$3,384</b>	<b>\$1,517</b>	<b>\$2,577</b>	<b>-\$318</b>

**9242 - PINE GROVE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	110	112	112	101	112	0
5430000 - Utility Services	4,855	6,684	8,193	3,955	6,378	-306
<b>Operating Expenses:</b>	<b>\$4,965</b>	<b>\$6,796</b>	<b>\$8,305</b>	<b>\$4,057</b>	<b>\$6,490</b>	<b>-\$306</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	253	263	263	197	269	6
<b>Transfers Out:</b>	<b>\$253</b>	<b>\$263</b>	<b>\$263</b>	<b>\$197</b>	<b>\$269</b>	<b>\$6</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,218</b>	<b>\$7,059</b>	<b>\$8,568</b>	<b>\$4,254</b>	<b>\$6,759</b>	<b>-\$300</b>



**9243 - HILLIARD PLACE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	25	25	24	8	-17
5430000 - Utility Services	520	1,098	2,169	385	1,517	419
<b>Operating Expenses:</b>	<b>\$520</b>	<b>\$1,123</b>	<b>\$2,194</b>	<b>\$409</b>	<b>\$1,525</b>	<b>\$402</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	46	43	43	32	64	21
<b>Transfers Out:</b>	<b>\$46</b>	<b>\$43</b>	<b>\$43</b>	<b>\$32</b>	<b>\$64</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$566</b>	<b>\$1,166</b>	<b>\$2,237</b>	<b>\$441</b>	<b>\$1,589</b>	<b>\$423</b>

**9249 - ADRIANE PARK MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	84	87	87	83	119	32
5430000 - Utility Services	4,096	5,333	5,848	3,055	5,327	-6
<b>Operating Expenses:</b>	<b>\$4,179</b>	<b>\$5,420</b>	<b>\$5,935</b>	<b>\$3,138</b>	<b>\$5,446</b>	<b>\$26</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	207	210	210	158	225	15
<b>Transfers Out:</b>	<b>\$207</b>	<b>\$210</b>	<b>\$210</b>	<b>\$158</b>	<b>\$225</b>	<b>\$15</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,386</b>	<b>\$5,630</b>	<b>\$6,145</b>	<b>\$3,296</b>	<b>\$5,671</b>	<b>\$41</b>

**9254 - COUNTRY CROSSING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	78	80	80	78	80	0
5430000 - Utility Services	4,033	6,223	7,195	3,201	5,507	-716
<b>Operating Expenses:</b>	<b>\$4,110</b>	<b>\$6,303</b>	<b>\$7,275</b>	<b>\$3,278</b>	<b>\$5,587</b>	<b>-\$716</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	253	245	245	184	233	-12
<b>Transfers Out:</b>	<b>\$253</b>	<b>\$245</b>	<b>\$245</b>	<b>\$184</b>	<b>\$233</b>	<b>-\$12</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,363</b>	<b>\$6,548</b>	<b>\$7,520</b>	<b>\$3,462</b>	<b>\$5,820</b>	<b>-\$728</b>

**9256 - HAMILTON'S RESERVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	99	125	125	113	131	6
5430000 - Utility Services	5,934	7,717	9,535	4,398	7,699	-18
<b>Operating Expenses:</b>	<b>\$6,033</b>	<b>\$7,842</b>	<b>\$9,660</b>	<b>\$4,512</b>	<b>\$7,830</b>	<b>-\$12</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	322	304	304	228	325	21
<b>Transfers Out:</b>	<b>\$322</b>	<b>\$304</b>	<b>\$304</b>	<b>\$228</b>	<b>\$325</b>	<b>\$21</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,355</b>	<b>\$8,146</b>	<b>\$9,964</b>	<b>\$4,740</b>	<b>\$8,155</b>	<b>\$9</b>

**9257 - HYDE PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	24	14	14	13	14	0
5430000 - Utility Services	1,008	1,618	1,907	626	1,103	-515
<b>Operating Expenses:</b>	<b>\$1,032</b>	<b>\$1,632</b>	<b>\$1,921</b>	<b>\$639</b>	<b>\$1,117</b>	<b>-\$515</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	45	64	64	48	46	-18
<b>Transfers Out:</b>	<b>\$45</b>	<b>\$64</b>	<b>\$64</b>	<b>\$48</b>	<b>\$46</b>	<b>-\$18</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,077</b>	<b>\$1,696</b>	<b>\$1,985</b>	<b>\$687</b>	<b>\$1,163</b>	<b>-\$533</b>

**9260 - MORELAND ESTATE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	31	57	57	55	29	-28
5430000 - Utility Services	1,893	2,531	3,815	1,406	2,531	0
<b>Operating Expenses:</b>	<b>\$1,924</b>	<b>\$2,588</b>	<b>\$3,872</b>	<b>\$1,461</b>	<b>\$2,560</b>	<b>-\$28</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	106	100	100	75	107	7
<b>Transfers Out:</b>	<b>\$106</b>	<b>\$100</b>	<b>\$100</b>	<b>\$75</b>	<b>\$107</b>	<b>\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,030</b>	<b>\$2,688</b>	<b>\$3,972</b>	<b>\$1,536</b>	<b>\$2,667</b>	<b>-\$21</b>

**9262 - NEPTUNE SHORES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	12	0	0	0	0	0
5430000 - Utility Services	258	1,105	1,493	154	1,207	102
<b>Operating Expenses:</b>	<b>\$270</b>	<b>\$1,105</b>	<b>\$1,493</b>	<b>\$154</b>	<b>\$1,207</b>	<b>\$102</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	23	44	44	33	51	7
<b>Transfers Out:</b>	<b>\$23</b>	<b>\$44</b>	<b>\$44</b>	<b>\$33</b>	<b>\$51</b>	<b>\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$293</b>	<b>\$1,149</b>	<b>\$1,537</b>	<b>\$187</b>	<b>\$1,258</b>	<b>\$109</b>

**9264 - PEBBLE POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	152	158	158	150	158	0
5430000 - Utility Services	7,035	10,304	11,542	4,872	10,068	-236
<b>Operating Expenses:</b>	<b>\$7,187</b>	<b>\$10,462</b>	<b>\$11,700</b>	<b>\$5,022</b>	<b>\$10,226</b>	<b>-\$236</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	392	406	406	305	425	19
<b>Transfers Out:</b>	<b>\$392</b>	<b>\$406</b>	<b>\$406</b>	<b>\$305</b>	<b>\$425</b>	<b>\$19</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,579</b>	<b>\$10,868</b>	<b>\$12,106</b>	<b>\$5,327</b>	<b>\$10,651</b>	<b>-\$217</b>



**9280 - WHISPERING OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	31	42	42	40	62	20
5430000 - Utility Services	2,160	2,862	3,583	1,652	2,750	-112
<b>Operating Expenses:</b>	<b>\$2,191</b>	<b>\$2,904</b>	<b>\$3,625</b>	<b>\$1,691</b>	<b>\$2,812</b>	<b>-\$92</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	120	113	113	85	116	3
<b>Transfers Out:</b>	<b>\$120</b>	<b>\$113</b>	<b>\$113</b>	<b>\$85</b>	<b>\$116</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,311</b>	<b>\$3,017</b>	<b>\$3,738</b>	<b>\$1,776</b>	<b>\$2,928</b>	<b>-\$89</b>

**9283 - BRIGHTON PLACE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	32	33	33	31	63	30
5430000 - Utility Services	1,998	2,833	3,319	1,439	2,828	-5
<b>Operating Expenses:</b>	<b>\$2,029</b>	<b>\$2,866</b>	<b>\$3,352</b>	<b>\$1,470</b>	<b>\$2,891</b>	<b>\$25</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	124	111	111	83	120	9
<b>Transfers Out:</b>	<b>\$124</b>	<b>\$111</b>	<b>\$111</b>	<b>\$83</b>	<b>\$120</b>	<b>\$9</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,153</b>	<b>\$2,977</b>	<b>\$3,463</b>	<b>\$1,553</b>	<b>\$3,011</b>	<b>\$34</b>

**9284 - PINE GROVE ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	12	6	6	6	6	0
5430000 - Utility Services	287	1,258	1,659	213	1,230	-28
<b>Operating Expenses:</b>	<b>\$299</b>	<b>\$1,264</b>	<b>\$1,665</b>	<b>\$219</b>	<b>\$1,236</b>	<b>-\$28</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	23	50	50	38	52	2
<b>Transfers Out:</b>	<b>\$23</b>	<b>\$50</b>	<b>\$50</b>	<b>\$38</b>	<b>\$52</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$322</b>	<b>\$1,314</b>	<b>\$1,715</b>	<b>\$257</b>	<b>\$1,288</b>	<b>-\$26</b>

**9286 - QUAIL WOOD**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	93	79	79	75	40	-39
5430000 - Utility Services	2,051	3,523	5,043	1,705	3,524	1
<b>Operating Expenses:</b>	<b>\$2,144</b>	<b>\$3,602</b>	<b>\$5,122</b>	<b>\$1,780</b>	<b>\$3,564</b>	<b>-\$38</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	180	139	139	104	148	9
<b>Transfers Out:</b>	<b>\$180</b>	<b>\$139</b>	<b>\$139</b>	<b>\$104</b>	<b>\$148</b>	<b>\$9</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,324</b>	<b>\$3,741</b>	<b>\$5,261</b>	<b>\$1,884</b>	<b>\$3,712</b>	<b>-\$29</b>

**9287 - WREN DRIVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	12	12	12	12	12	0
5430000 - Utility Services	300	551	1,306	245	550	-1
<b>Operating Expenses:</b>	<b>\$312</b>	<b>\$563</b>	<b>\$1,318</b>	<b>\$257</b>	<b>\$562</b>	<b>-\$1</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	23	22	22	17	23	1
<b>Transfers Out:</b>	<b>\$23</b>	<b>\$22</b>	<b>\$22</b>	<b>\$17</b>	<b>\$23</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$335</b>	<b>\$585</b>	<b>\$1,340</b>	<b>\$273</b>	<b>\$585</b>	<b>\$0</b>

**9295 - LANDINGS@LAKE RUNNYMEADE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	0	1,082	1,104	0	1,104	22
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$1,104</b>	<b>\$0</b>	<b>\$1,104</b>	<b>\$22</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$1,104</b>	<b>\$0</b>	<b>\$1,104</b>	<b>\$22</b>

**9297 - ROLLING HILLS ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	470	486	486	449	486	0
5430000 - Utility Services	18,292	26,987	31,823	15,446	27,166	179
<b>Operating Expenses:</b>	<b>\$18,763</b>	<b>\$27,473</b>	<b>\$32,309</b>	<b>\$15,895</b>	<b>\$27,652</b>	<b>\$179</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	967	1,062	1,062	797	1,147	85
<b>Transfers Out:</b>	<b>\$967</b>	<b>\$1,062</b>	<b>\$1,062</b>	<b>\$797</b>	<b>\$1,147</b>	<b>\$85</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,730</b>	<b>\$28,535</b>	<b>\$33,371</b>	<b>\$16,691</b>	<b>\$28,799</b>	<b>\$264</b>

**9298 - KALIGA DR MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	49	36	36	27	36	0
5430000 - Utility Services	1,721	3,309	4,671	1,138	3,314	5
<b>Operating Expenses:</b>	<b>\$1,769</b>	<b>\$3,345</b>	<b>\$4,707</b>	<b>\$1,166</b>	<b>\$3,350</b>	<b>\$5</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	92	130	130	98	140	10
<b>Transfers Out:</b>	<b>\$92</b>	<b>\$130</b>	<b>\$130</b>	<b>\$98</b>	<b>\$140</b>	<b>\$10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,861</b>	<b>\$3,475</b>	<b>\$4,837</b>	<b>\$1,263</b>	<b>\$3,490</b>	<b>\$15</b>



**9303 - CHISHOLM ESTATES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	314	326	326	315	260	-66
5430000 - Utility Services	12,331	19,421	22,943	8,232	19,398	-23
<b>Operating Expenses:</b>	<b>\$12,645</b>	<b>\$19,747</b>	<b>\$23,269</b>	<b>\$8,547</b>	<b>\$19,658</b>	<b>-\$89</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	659	764	764	573	819	55
<b>Transfers Out:</b>	<b>\$659</b>	<b>\$764</b>	<b>\$764</b>	<b>\$573</b>	<b>\$819</b>	<b>\$55</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,304</b>	<b>\$20,511</b>	<b>\$24,033</b>	<b>\$9,120</b>	<b>\$20,477</b>	<b>-\$34</b>

**9309 - LEGACY PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	633	719	719	683	613	-106
5430000 - Utility Services	29,195	33,876	41,771	25,007	29,901	-3,975
<b>Operating Expenses:</b>	<b>\$29,827</b>	<b>\$34,595</b>	<b>\$42,490</b>	<b>\$25,690</b>	<b>\$30,514</b>	<b>-\$4,081</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,415	1,333	1,333	889	1,263	-70
<b>Transfers Out:</b>	<b>\$1,415</b>	<b>\$1,333</b>	<b>\$1,333</b>	<b>\$889</b>	<b>\$1,263</b>	<b>-\$70</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,242</b>	<b>\$35,928</b>	<b>\$43,823</b>	<b>\$26,579</b>	<b>\$31,777</b>	<b>-\$4,151</b>

**9311 - SOUTHPORT BAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	165	171	171	157	0	-171
5430000 - Utility Services	8,393	12,588	15,152	2,587	7,532	-5,056
<b>Operating Expenses:</b>	<b>\$8,558</b>	<b>\$12,759</b>	<b>\$15,323</b>	<b>\$2,744</b>	<b>\$7,532</b>	<b>-\$5,227</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	466	496	496	372	318	-178
<b>Transfers Out:</b>	<b>\$466</b>	<b>\$496</b>	<b>\$496</b>	<b>\$372</b>	<b>\$318</b>	<b>-\$178</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,024</b>	<b>\$13,255</b>	<b>\$15,819</b>	<b>\$3,116</b>	<b>\$7,850</b>	<b>-\$5,405</b>

**9353 - ALAMO ESTATES & OAK POINTE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	107	197	197	185	154	-43
5430000 - Utility Services	6,108	8,800	11,098	4,533	9,011	211
<b>Operating Expenses:</b>	<b>\$6,215</b>	<b>\$8,997</b>	<b>\$11,295</b>	<b>\$4,717</b>	<b>\$9,165</b>	<b>\$168</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	290	346	346	260	381	35
<b>Transfers Out:</b>	<b>\$290</b>	<b>\$346</b>	<b>\$346</b>	<b>\$260</b>	<b>\$381</b>	<b>\$35</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,505</b>	<b>\$9,343</b>	<b>\$11,641</b>	<b>\$4,977</b>	<b>\$9,546</b>	<b>\$203</b>

**9357 - BVL STREET LIGHTING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	166	1,098	1,098	1,019	1,801	703
5430000 - Utility Services	79,076	110,178	132,228	58,846	110,183	5
<b>Operating Expenses:</b>	<b>\$79,242</b>	<b>\$111,276</b>	<b>\$133,326</b>	<b>\$59,864</b>	<b>\$111,984</b>	<b>\$708</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,609	4,337	4,337	3,253	4,655	318
<b>Transfers Out:</b>	<b>\$4,609</b>	<b>\$4,337</b>	<b>\$4,337</b>	<b>\$3,253</b>	<b>\$4,655</b>	<b>\$318</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$83,851</b>	<b>\$115,613</b>	<b>\$137,663</b>	<b>\$63,117</b>	<b>\$116,639</b>	<b>\$1,026</b>

**9358 - PLAZA DRIVE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	27	28	28	23	28	0
5430000 - Utility Services	576	5,258	6,657	629	5,232	-26
<b>Operating Expenses:</b>	<b>\$604</b>	<b>\$5,286</b>	<b>\$6,685</b>	<b>\$652</b>	<b>\$5,260</b>	<b>-\$26</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	191	207	207	155	221	14
<b>Transfers Out:</b>	<b>\$191</b>	<b>\$207</b>	<b>\$207</b>	<b>\$155</b>	<b>\$221</b>	<b>\$14</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$795</b>	<b>\$5,493</b>	<b>\$6,892</b>	<b>\$807</b>	<b>\$5,481</b>	<b>-\$12</b>

**9362 - BLACKSTONE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	589	611	611	583	611	0
5430000 - Utility Services	23,607	33,389	35,541	15,846	33,414	25
<b>Operating Expenses:</b>	<b>\$24,196</b>	<b>\$34,000</b>	<b>\$36,152</b>	<b>\$16,429</b>	<b>\$34,025</b>	<b>\$25</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,110	1,283	1,283	855	1,378	95
<b>Transfers Out:</b>	<b>\$1,110</b>	<b>\$1,283</b>	<b>\$1,283</b>	<b>\$855</b>	<b>\$1,378</b>	<b>\$95</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$25,306</b>	<b>\$35,283</b>	<b>\$37,435</b>	<b>\$17,284</b>	<b>\$35,403</b>	<b>\$120</b>

## FUND 130 – COURT RELATED TECHNOLOGY FUND

### TRENDS & ISSUES

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

A total of 5 FTEs are allocated to the Court Related Technology Fund which remains unchanged from the FY18 Adopted Budget. Personal Services decreased 1.66% from the FY18 Adopted Budget due to the following:

- New employee plan selection changes for Health and Dental
- 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 19.96% from the FY18 Adopted Budget primarily due to cost associated with various office equipment, computer replacements and the Document Management Software.

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

Overall, the FY19 Budget increased 7.43% from the FY18 Adopted Budget.

### REVENUES

Unfortunately the revenues from the \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court does not cover the costs of this Fund. In order to balance, there is a Transfer In from the General Fund in the amount of \$133,529 which is an increase over the FY18 amount that was needed. Other sources of revenue include interest and Fund Balance.



### 130-COURT RELATED TECHNOLOGY FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	861,702	897,208	897,208	515,672	944,164	46,956
Miscellaneous Revenues	4,509	4,500	4,500	1,022	4,500	0
Less 5% Statutory Reduction	0	-45,085	-45,085	0	-47,433	-2,348
Transfers In	0	57,293	57,293	42,970	133,529	76,236
Fund Balance	0	334,721	407,724	0	306,693	-28,028
<b>Total</b>	<b>866,211</b>	<b>1,248,637</b>	<b>1,321,640</b>	<b>559,664</b>	<b>1,341,453</b>	<b>92,816</b>
<b>Expenditures</b>						
Personal Services	430,406	477,648	477,648	335,987	469,720	-7,928
Operating Expenses	381,046	539,645	539,645	132,647	647,369	107,724
Capital Outlay	135,951	130,900	135,454	45,712	115,500	-15,400
Transfers Out	67,236	84,198	84,198	63,149	92,618	8,420
Reserves - Operating	0	16,246	84,695	0	16,246	0
<b>Total</b>	<b>1,014,638</b>	<b>1,248,637</b>	<b>1,321,640</b>	<b>577,495</b>	<b>1,341,453</b>	<b>92,816</b>

**1511 - COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	298,802	352,595	352,595	221,851	352,581	-14
5120002 - Disaster Relief	138	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,170	-6,170	0	-6,193	-23
5140000 - Overtime	404	0	0	650	1,300	1,300
5160000 - Compensated Annual Leave	15,174	0	0	14,280	0	0
5160010 - Compensated Ann Leave Payoff	1,155	0	0	0	0	0
5160020 - Compensated Admin Leave	1,630	0	0	1,679	0	0
5170000 - Compensated Sick Leave	5,673	0	0	11,814	0	0
5210000 - Fica Taxes	23,811	26,975	26,975	18,730	27,073	98
5220000 - Retirement Contributions	24,658	27,926	27,926	19,822	29,230	1,304
5230000 - Health Insurance	55,096	72,314	72,314	44,247	62,059	-10,255
5231000 - Life Insurance	394	331	331	312	332	1
5232000 - Dental Insurance	1,224	1,402	1,402	838	1,160	-242
5233000 - Lt Disability Insurance	529	582	582	418	584	2
5233100 - St Disability Insurance	977	776	776	772	779	3
5240000 - Workers' Compensation	741	917	917	575	815	-102
<b>Personal Services:</b>	<b>\$430,406</b>	<b>\$477,648</b>	<b>\$477,648</b>	<b>\$335,987</b>	<b>\$469,720</b>	<b>-\$7,928</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,956	9,000	9,000	0	5,000	-4,000
5400000 - Travel And Per Diem	758	2,500	2,500	-304	4,000	1,500
5460000 - Repair & Maintenance Svcs	21,271	23,410	23,410	3,642	24,910	1,500
5490501 - OH-Workers' Compensation	1,240	1,565	1,565	1,565	1,565	0
5490503 - OH-Dental Insurance	230	260	260	260	260	0
5490504 - OH-Health Insurance	995	1,295	1,295	1,295	1,295	0
5490505 - OH-Life/AD&D, STD, LTD	654	315	315	315	378	63
5511000 - Office Supplies	914	3,525	3,525	1,069	2,675	-850
5512000 - Office Equipment	5,386	19,880	19,880	17,635	45,855	25,975
5520000 - Operating Supplies	7,962	15,552	15,552	8,256	15,372	-180
5520020 - Computer Hardware, Non-Capit	6,961	21,950	21,950	15,330	43,200	21,250
5541000 - Registration Fees	0	0	0	0	900	900
5550000 - Training	16,725	12,500	12,500	3,390	4,200	-8,300
<b>Operating Expenses:</b>	<b>\$65,052</b>	<b>\$111,752</b>	<b>\$111,752</b>	<b>\$52,453</b>	<b>\$149,610</b>	<b>\$37,858</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	29,600	29,600
5640020 - Computer Hardware, Capital	54,512	61,300	61,300	29,078	47,600	-13,700
<b>Capital Outlay:</b>	<b>\$54,512</b>	<b>\$61,300</b>	<b>\$61,300</b>	<b>\$29,078</b>	<b>\$77,200</b>	<b>\$15,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$549,971</b>	<b>\$650,700</b>	<b>\$650,700</b>	<b>\$417,518</b>	<b>\$696,530</b>	<b>\$45,830</b>

**1551 - STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	60	3,500	3,500	0	2,000	-1,500
5490000 - Oth Current Chgs & Obligations	0	103,500	103,500	0	148,281	44,781
5520000 - Operating Supplies	9,971	22,000	22,000	7,815	24,500	2,500
5520010 - Computer Software	20,776	23,763	23,763	0	34,778	11,015
5520020 - Computer Hardware, Non-Capit.	25,725	3,930	3,930	2,195	7,000	3,070
5520021 - Computer Hardware, Operating	1,527	6,200	6,200	1,818	10,000	3,800
<b>Operating Expenses:</b>	<b>\$58,059</b>	<b>\$162,893</b>	<b>\$162,893</b>	<b>\$11,828</b>	<b>\$226,559</b>	<b>\$63,666</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	17,600	17,600	0	6,000	-11,600
5640020 - Computer Hardware, Capital	12,400	30,000	30,000	2,819	20,000	-10,000
<b>Capital Outlay:</b>	<b>\$12,400</b>	<b>\$47,600</b>	<b>\$47,600</b>	<b>\$2,819</b>	<b>\$26,000</b>	<b>-\$21,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$70,459</b>	<b>\$210,493</b>	<b>\$210,493</b>	<b>\$14,647</b>	<b>\$252,559</b>	<b>\$42,066</b>

### 1561 - PUBLIC DEFENDER

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 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	92,002	100,000	100,000	45,459	100,000	0
5410000 - Communications	0	0	0	795	0	0
5460000 - Repair & Maintenance Svcs	11,281	25,000	25,000	5,736	25,000	0
5520000 - Operating Supplies	27,713	15,000	15,000	5,671	15,000	0
5520010 - Computer Software	149	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit.	1,790	0	0	10,705	6,200	6,200
<b>Operating Expenses:</b>	<b>\$257,935</b>	<b>\$265,000</b>	<b>\$265,000</b>	<b>\$68,367</b>	<b>\$271,200</b>	<b>\$6,200</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	69,038	22,000	26,554	13,815	12,300	-9,700
<b>Capital Outlay:</b>	<b>\$69,038</b>	<b>\$22,000</b>	<b>\$26,554</b>	<b>\$13,815</b>	<b>\$12,300</b>	<b>-\$9,700</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$326,973</b>	<b>\$287,000</b>	<b>\$291,554</b>	<b>\$82,182</b>	<b>\$283,500</b>	<b>-\$3,500</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	67,236	84,198	84,198	63,149	92,618	8,420
<b>Transfers Out:</b>	<b>\$67,236</b>	<b>\$84,198</b>	<b>\$84,198</b>	<b>\$63,149</b>	<b>\$92,618</b>	<b>\$8,420</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	16,246	16,246	0	0	-16,246
5990020 - Reserve For Contingency	0	0	68,449	0	16,246	16,246
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$16,246</b>	<b>\$84,695</b>	<b>\$0</b>	<b>\$16,246</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$67,236</b>	<b>\$100,444</b>	<b>\$168,893</b>	<b>\$63,149</b>	<b>\$108,864</b>	<b>\$8,420</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), Public Safety Projects (2100), Facilities Management (4125), Equipment Repair (4133), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Personal Services supports 362.70 FTEs, which is unchanged from the FY18 Adopted Budget. Personal Services increased 4.71% due to the following:

- Regular Salaries & Wages increased due to the inclusion of the 3.5% contractual salary increase for Union positions
- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Other Salaries & Wages-BC Workback, Overtime, and Education Incentive Firefighters increases are based on estimates for FY19
- Health Insurance increases are due to mid-year staffing changes and plan selections

Operating Expenditures increased 7.04% primarily due to increases in anticipation of securing outside contractors to assist with review and update of the new 5-year Special Assessment program and contract negotiations for the next three years, repairs and maintenance projects for stations' parking lots and repair and maintenance of the Department's vehicles based on FY19 projected needs, and Operating Supplies due to items identified for replacement in the depreciation schedule and addition of supplies for hazmat.

Capital Outlay reflects funding for items per the Depreciation Schedule that have outlived their useful life as well as replacement vehicles, replacement laptops and equipment necessary for department training in addition to items needed for the delivery of service. Capital items that are accounted for in Fund 331 are funded through a Transfer Out from this Fund. Reserves are established in accordance with Policy.

Overall, the FY19 Budget increased 4.65% from the FY18 Adopted Budget.

### REVENUES

The primary funding sources anticipate increases for FY19. They are Special Assessments (7.85%) and Ad Valorem taxes (10.43%) in the unincorporated areas of the County. Any changes to the rates by the BOCC will be reflected for the Tentative Budget. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

## 134-COUNTYWIDE FIRE FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	16,612,680	18,819,142	18,819,142	17,601,339	20,781,922	1,962,780
PY Delinquent Ad Valorem Tax	3,409	9,000	9,000	2,141	9,329	329
Permits, Fees & Special Assessments	34,011,556	33,779,804	33,779,804	33,748,438	36,430,231	2,650,427
Intergovernmental Revenue	64,593	87,532	87,532	69,410	93,320	5,788
Charges For Services	8,343,538	8,003,555	8,003,555	6,541,966	8,340,334	336,779
Miscellaneous Revenues	947,292	870,540	870,540	616,446	847,542	-22,998
Less 5% Statutory Reduction	0	-3,050,879	-3,050,879	0	-3,297,534	-246,655
Transfers In	3,663,819	3,685,636	3,741,753	23,256	3,918,317	232,681
Other Sources	451,125	0	2,000	2,000	0	0
Fund Balance	0	27,672,091	32,321,868	0	24,692,078	-2,980,013
<b>Total</b>	<b>64,098,013</b>	<b>89,876,421</b>	<b>94,584,315</b>	<b>58,604,995</b>	<b>91,815,539</b>	<b>1,939,118</b>
<b>Expenditures</b>						
Personal Services	38,351,324	41,283,058	41,283,058	29,925,381	43,225,632	1,942,574
Operating Expenses	11,476,474	12,176,367	12,564,019	8,889,321	13,033,896	857,529
Capital Outlay	207,063	1,023,403	1,188,071	984,182	754,351	-269,052
Debt Service	560,678	1,968,364	1,968,364	1,955,677	2,256,085	287,721
Transfers Out	10,528,792	11,883,076	13,566,369	5,568,739	9,121,687	-2,761,389
Reserves - Operating	0	14,604,480	17,076,761	0	16,496,318	1,891,838
Reserves - Debt	0	1,471,754	1,471,754	0	1,483,851	12,097
Reserves - Capital	0	5,465,919	5,465,919	0	5,443,719	-22,200
<b>Total</b>	<b>61,124,330</b>	<b>89,876,421</b>	<b>94,584,315</b>	<b>47,323,299</b>	<b>91,815,539</b>	<b>1,939,118</b>

**1245 - IT PROJECT MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	45,893	2,985	34,476	3,140	10,000	7,015
5400000 - Travel And Per Diem	0	1,500	1,500	0	0	-1,500
5520010 - Computer Software	0	0	0	0	58,000	58,000
5520011 - Computer Software, SAAS	0	30,575	30,575	0	0	-30,575
<b>Operating Expenses:</b>	<b>\$45,893</b>	<b>\$35,060</b>	<b>\$66,551</b>	<b>\$3,140</b>	<b>\$68,000</b>	<b>\$32,940</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	17,368	0	0	0	74,860	74,860
5680010 - Computer Software, Capital	46,141	35,000	35,000	0	0	-35,000
<b>Capital Outlay:</b>	<b>\$63,509</b>	<b>\$35,000</b>	<b>\$35,000</b>	<b>\$0</b>	<b>\$74,860</b>	<b>\$39,860</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$109,402</b>	<b>\$70,060</b>	<b>\$101,551</b>	<b>\$3,140</b>	<b>\$142,860</b>	<b>\$72,800</b>



### 1246 - IT APPLICATIONS SUPPORT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	53,705	61,808	61,808	41,550	61,268	-540
5120002 - Disaster Relief	1,276	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,082	-1,082	0	-1,072	10
5140000 - Overtime	3,038	0	0	1,928	0	0
5140003 - Overtime- Disaster Relief	173	0	0	0	0	0
5160000 - Compensated Annual Leave	4,015	0	0	2,986	0	0
5170000 - Compensated Sick Leave	1,500	0	0	1,608	0	0
5210000 - Fica Taxes	4,853	4,728	4,728	3,615	4,687	-41
5220000 - Retirement Contributions	4,861	4,895	4,895	3,807	5,061	166
5230000 - Health Insurance	7,309	7,831	7,831	5,722	7,624	-207
5231000 - Life Insurance	72	58	58	54	58	0
5232000 - Dental Insurance	287	290	290	210	290	0
5233000 - Lt Disability Insurance	97	102	102	72	101	-1
5233100 - St Disability Insurance	178	136	136	134	135	-1
5240000 - Workers' Compensation	144	161	161	108	141	-20
<b>Personal Services:</b>	<b>\$81,507</b>	<b>\$78,927</b>	<b>\$78,927</b>	<b>\$61,795</b>	<b>\$78,293</b>	<b>-\$634</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	25,000	28,300	0	25,000	0
5450000 - Insurance	0	0	0	0	178	178
5460000 - Repair & Maintenance Svcs	81,604	105,116	105,116	89,565	149,413	44,297
5490501 - OH-Workers' Compensation	248	313	313	313	313	0
5490503 - OH-Dental Insurance	46	52	52	52	52	0
5490504 - OH-Health Insurance	199	259	259	259	259	0
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	63	0
5520011 - Computer Software, SAAS	0	0	0	0	32,000	32,000
<b>Operating Expenses:</b>	<b>\$82,206</b>	<b>\$130,803</b>	<b>\$134,103</b>	<b>\$90,252</b>	<b>\$207,278</b>	<b>\$76,475</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$163,713</b>	<b>\$209,730</b>	<b>\$213,030</b>	<b>\$152,047</b>	<b>\$285,571</b>	<b>\$75,841</b>

## 1247 - IT INFRASTRUCTURE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	38,865	47,218	47,218	29,817	46,902	-316
5120002 - Disaster Relief	264	0	0	0	0	0
5130001 - Vacancy Factor	0	-826	-826	0	-821	5
5160000 - Compensated Annual Leave	3,575	0	0	1,609	0	0
5160020 - Compensated Admin Leave	811	0	0	882	0	0
5170000 - Compensated Sick Leave	991	0	0	1,234	0	0
5210000 - Fica Taxes	3,272	3,613	3,613	2,501	3,588	-25
5220000 - Retirement Contributions	3,396	3,740	3,740	2,657	3,874	134
5230000 - Health Insurance	8,482	6,108	6,108	4,428	5,832	-276
5231000 - Life Insurance	54	44	44	41	44	0
5232000 - Dental Insurance	143	145	145	104	145	0
5233000 - Lt Disability Insurance	73	78	78	55	77	-1
5233100 - St Disability Insurance	136	104	104	101	103	-1
5240000 - Workers' Compensation	102	123	123	77	108	-15
<b>Personal Services:</b>	<b>\$60,167</b>	<b>\$60,347</b>	<b>\$60,347</b>	<b>\$43,505</b>	<b>\$59,852</b>	<b>-\$495</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	6,000	6,000
5340000 - Other Contractual Services	29,186	15,000	11,700	2,822	10,000	-5,000
5410000 - Communications	123,832	130,000	130,000	87,459	130,000	0
5460000 - Repair & Maintenance Svcs	9,027	15,200	15,200	7,591	13,200	-2,000
5490501 - OH-Workers' Compensation	124	157	157	157	157	0
5490503 - OH-Dental Insurance	23	26	26	26	26	0
5490504 - OH-Health Insurance	99	129	129	129	129	0
5490505 - OH-Life/AD&D, STD, LTD	55	31	31	31	31	0
5520010 - Computer Software	3,681	6,000	4,500	0	6,000	0
5520020 - Computer Hardware, Non-Capit	69,217	33,525	33,525	23,384	60,500	26,975
<b>Operating Expenses:</b>	<b>\$235,245</b>	<b>\$200,068</b>	<b>\$195,268</b>	<b>\$121,599</b>	<b>\$226,043</b>	<b>\$25,975</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	133,421	133,421	0	0
5640020 - Computer Hardware, Capital	12,831	15,000	15,000	10,980	170,300	155,300
<b>Capital Outlay:</b>	<b>\$12,831</b>	<b>\$15,000</b>	<b>\$148,421</b>	<b>\$144,400</b>	<b>\$170,300</b>	<b>\$155,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$308,243</b>	<b>\$275,415</b>	<b>\$404,036</b>	<b>\$309,504</b>	<b>\$456,195</b>	<b>\$180,780</b>

**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	53,250	65,361	65,361	41,284	62,455	-2,906
5130001 - Vacancy Factor	0	-1,143	-1,143	0	-1,093	50
5140000 - Overtime	9	0	0	0	0	0
5160000 - Compensated Annual Leave	4,314	0	0	3,088	0	0
5160020 - Compensated Admin Leave	576	0	0	185	0	0
5170000 - Compensated Sick Leave	706	0	0	2,763	0	0
5210000 - Fica Taxes	4,642	5,000	5,000	3,537	4,776	-224
5220000 - Retirement Contributions	5,586	7,741	7,741	5,228	7,762	21
5230000 - Health Insurance	5,672	3,915	3,915	3,825	9,912	5,997
5231000 - Life Insurance	62	60	60	59	58	-2
5232000 - Dental Insurance	322	376	376	272	376	0
5233000 - Lt Disability Insurance	84	108	108	78	103	-5
5233100 - St Disability Insurance	155	143	143	144	138	-5
5240000 - Workers' Compensation	135	169	169	109	145	-24
5250000 - Unemployment Compensation	2,970	0	0	0	0	0
<b>Personal Services:</b>	<b>\$78,482</b>	<b>\$81,730</b>	<b>\$81,730</b>	<b>\$60,571</b>	<b>\$84,632</b>	<b>\$2,902</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	236	222	222	222	232	10
5490501 - OH-Workers' Compensation	347	407	407	407	407	0
5490502 - OH-Property & Liability Insuranc	36	26	26	26	26	0
5490503 - OH-Dental Insurance	64	67	67	67	67	0
5490504 - OH-Health Insurance	279	336	336	336	336	0
5490505 - OH-Life/AD&D, STD, LTD	152	82	82	82	82	0
<b>Operating Expenses:</b>	<b>\$1,114</b>	<b>\$1,140</b>	<b>\$1,140</b>	<b>\$1,140</b>	<b>\$1,150</b>	<b>\$10</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$79,596</b>	<b>\$82,870</b>	<b>\$82,870</b>	<b>\$61,711</b>	<b>\$85,782</b>	<b>\$2,912</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	9,141	483,582	483,582	481,423	0	-483,582
<b>Capital Outlay:</b>	<b>\$9,141</b>	<b>\$483,582</b>	<b>\$483,582</b>	<b>\$481,423</b>	<b>\$0</b>	<b>-\$483,582</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,141</b>	<b>\$483,582</b>	<b>\$483,582</b>	<b>\$481,423</b>	<b>\$0</b>	<b>-\$483,582</b>

## 2125 - COUNTYWIDE FIRE PROTECTION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	17,407,462	20,452,578	20,452,578	13,182,096	21,334,056	881,478
5120002 - Disaster Relief	13,547	0	0	0	0	0
5120030 - Holiday Pay	421,983	499,990	499,990	433,222	500,000	10
5124000 - Exec Deferred Compensation	0	0	0	6,482	0	0
5130001 - Vacancy Factor	0	-439,936	-439,936	0	-481,173	-41,237
5130002 - Other Salaries & Wages-Standb	116,763	225,014	225,014	221,835	225,000	-14
5130003 - Other Salaries & Wages-Deploy	1,012	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Woi	201,441	335,004	335,004	145,441	352,050	17,046
5140000 - Overtime	1,609,288	2,090,897	2,090,897	1,268,194	2,229,554	138,657
5140003 - Overtime- Disaster Relief	6,602	0	0	0	0	0
5140098 - H Mathew Force Labor	-64,406	0	0	0	0	0
5150000 - Incentive Pay	1,980,382	2,476,181	2,476,181	1,766,834	2,467,849	-8,332
5150010 - Uniform Allowance	147,537	99,008	99,008	72,100	99,000	-8
5150030 - Educ Incentive Firefighters	88,410	99,008	99,008	62,870	105,600	6,592
5150031 - Tuition Reimbursement - CBA	0	50,003	50,003	18,028	50,000	-3
5150032 - Tuition Reimbursement - Non-C	0	4,992	4,992	0	5,000	8
5150100 - Wellness Incentive	116,415	127,920	127,920	85,515	127,920	0
5160000 - Compensated Annual Leave	1,334,248	0	0	1,013,207	0	0
5160010 - Compensated Ann Leave Payoff	23,213	0	0	14,374	0	0
5160020 - Compensated Admin Leave	13,481	0	0	15,280	0	0
5170000 - Compensated Sick Leave	1,002,912	0	0	751,853	0	0
5170010 - Compensated Sick Leave Payoff	29,539	0	0	3,870	0	0
5210000 - Fica Taxes	1,797,733	1,956,624	1,956,624	1,399,815	2,046,238	89,614
5220000 - Retirement Contributions	5,291,859	5,839,214	5,839,214	4,203,888	6,514,470	675,256
5230000 - Health Insurance	4,117,137	4,284,426	4,284,426	3,168,232	4,500,959	216,533
5231000 - Life Insurance	23,109	24,685	24,685	18,875	25,862	1,177
5232000 - Dental Insurance	93,919	98,018	98,018	68,868	98,210	192
5233000 - Lt Disability Insurance	30,911	42,963	42,963	25,320	45,363	2,400
5233100 - St Disability Insurance	57,087	47,545	47,545	46,791	50,014	2,469
5240000 - Workers' Compensation	1,252,349	1,591,364	1,591,364	985,559	1,519,715	-71,649
5250000 - Unemployment Compensation	275	0	0	0	0	0
<b>Personal Services:</b>	<b>\$37,114,211</b>	<b>\$39,905,498</b>	<b>\$39,905,498</b>	<b>\$28,978,548</b>	<b>\$41,815,687</b>	<b>\$1,910,189</b>

## 2125 - COUNTYWIDE FIRE PROTECTION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	45	0	2,160	0	0	0
5310006 - Legal Fees	24,672	40,000	40,000	1,378	135,000	95,000
5314000 - Medical Svcs	193,974	240,625	240,625	0	280,948	40,323
5340000 - Other Contractual Services	439,471	634,500	634,500	305,027	629,850	-4,650
5400000 - Travel And Per Diem	17,602	18,147	18,147	10,612	28,492	10,345
5410000 - Communications	106,728	97,800	97,800	67,245	116,722	18,922
5420000 - Freight & Postage Services	2,844	1,500	1,500	635	2,000	500
5430000 - Utility Services	0	2,900	2,900	38	600	-2,300
5440000 - Rentals And Leases	128,217	153,420	153,420	102,419	159,292	5,872
5450000 - Insurance	280,028	275,304	275,304	275,304	152,229	-123,075
5450502 - Insurance Claims - Prop & Casua	80,836	31,254	31,254	31,254	31,254	0
5460000 - Repair & Maintenance Svcs	195,137	281,795	311,795	192,274	277,121	-4,674
5462000 - Rep & Maint-automotive	1,515,553	1,315,000	1,315,000	1,031,729	1,415,000	100,000
5470000 - Printing And Binding	3,328	1,600	1,600	2,666	3,100	1,500
5490000 - Oth Current Chgs & Obligations	1,378	100	100	292	1,100	1,000
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	85,969	108,502	108,502	108,502	108,502	0
5490502 - OH-Property & Liability Insuranc	42,530	19,208	19,208	19,208	19,208	0
5490503 - OH-Dental Insurance	15,945	18,026	18,026	18,026	18,026	0
5490504 - OH-Health Insurance	68,983	89,782	89,782	89,782	89,782	0
5490505 - OH-Life/AD&D, STD, LTD	38,221	22,659	22,659	22,659	22,722	63
5511000 - Office Supplies	30,349	30,000	30,000	17,296	30,000	0
5512000 - Office Equipment	4,186	4,000	4,000	3,091	4,000	0
5520000 - Operating Supplies	388,008	382,385	394,735	231,320	488,865	106,480
5520010 - Computer Software	27,255	32,100	32,100	31,205	33,125	1,025
5521000 - Gas & Oil	151,590	170,000	170,000	153,753	223,053	53,053
5521005 - Gas & Oil-Direct	183,641	171,200	171,200	134,788	212,828	41,628
5525000 - Tools	0	0	0	0	6,121	6,121
5526000 - Clothing	195,738	224,822	224,822	96,613	209,550	-15,272
5540000 - Books,pubs,subs & Membership	44,397	44,825	44,825	41,254	46,596	1,771
5541000 - Registration Fees	8,214	6,705	6,705	7,617	9,888	3,183
5550000 - Training	88,501	80,380	80,380	7,943	146,000	65,620
<b>Operating Expenses:</b>	<b>\$4,363,340</b>	<b>\$4,498,539</b>	<b>\$4,543,049</b>	<b>\$3,003,927</b>	<b>\$4,900,974</b>	<b>\$402,435</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	96,590	405,840	343,285	261,675	360,257	-45,583
5640020 - Computer Hardware, Capital	0	1,255	1,255	0	0	-1,255
5640100 - Vehicles	0	0	49,949	24,294	24,999	24,999
<b>Capital Outlay:</b>	<b>\$96,590</b>	<b>\$407,095</b>	<b>\$394,489</b>	<b>\$285,969</b>	<b>\$385,256</b>	<b>-\$21,839</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$41,574,141</b>	<b>\$44,811,132</b>	<b>\$44,843,036</b>	<b>\$32,268,444</b>	<b>\$47,101,917</b>	<b>\$2,290,785</b>

**2133 - FIRE MARSHAL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	473,671	576,305	576,305	388,064	569,230	-7,075
5120002 - Disaster Relief	8,634	0	0	0	0	0
5130001 - Vacancy Factor	0	-10,435	-10,435	0	-10,369	66
5140000 - Overtime	13,523	20,631	20,631	13,041	21,353	722
5140003 - Overtime- Disaster Relief	7,292	0	0	0	0	0
5150000 - Incentive Pay	4,437	0	0	240	2,000	2,000
5160000 - Compensated Annual Leave	38,060	0	0	21,103	0	0
5160010 - Compensated Ann Leave Payoff	109	0	0	0	0	0
5160020 - Compensated Admin Leave	3,032	0	0	3,123	0	0
5170000 - Compensated Sick Leave	33,472	0	0	10,100	0	0
5210000 - Fica Taxes	42,371	45,619	45,619	31,732	45,334	-285
5220000 - Retirement Contributions	44,438	52,024	52,024	34,505	54,563	2,539
5230000 - Health Insurance	85,792	91,176	91,176	69,004	91,260	84
5231000 - Life Insurance	667	561	561	501	557	-4
5232000 - Dental Insurance	2,559	2,562	2,562	1,889	2,610	48
5233000 - Lt Disability Insurance	893	982	982	671	976	-6
5233100 - St Disability Insurance	1,649	1,313	1,313	1,239	1,305	-8
5240000 - Workers' Compensation	25,010	29,833	29,833	18,296	27,023	-2,810
<b>Personal Services:</b>	<b>\$785,610</b>	<b>\$810,571</b>	<b>\$810,571</b>	<b>\$593,508</b>	<b>\$805,842</b>	<b>-\$4,729</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	11,018	12,721	12,721	4,289	11,400	-1,321
5400000 - Travel And Per Diem	1,457	3,745	3,745	999	3,495	-250
5410000 - Communications	7,151	8,640	8,640	4,998	8,700	60
5420000 - Freight & Postage Services	9	150	150	3	100	-50
5440000 - Rentals And Leases	1,392	480	480	928	480	0
5450000 - Insurance	11,612	9,108	9,108	9,108	5,690	-3,418
5460000 - Repair & Maintenance Svcs	904	750	750	312	216	-534
5462000 - Rep & Maint-automotive	19,943	12,000	12,000	6,690	17,000	5,000
5470000 - Printing And Binding	44	500	500	403	300	-200
5480000 - Promotional Activities	4,972	5,000	5,000	1,950	5,000	0
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	9,505	0	0
5490501 - OH-Workers' Compensation	2,232	2,817	2,817	2,817	2,817	0
5490502 - OH-Property & Liability Insuranc	1,763	1,003	1,003	1,003	1,003	0
5490503 - OH-Dental Insurance	414	468	468	468	468	0
5490504 - OH-Health Insurance	1,791	2,331	2,331	2,331	2,331	0
5490505 - OH-Life/AD&D, STD, LTD	1,090	693	693	693	756	63
5511000 - Office Supplies	1,785	1,600	1,600	1,384	1,800	200
5512000 - Office Equipment	0	1,115	1,115	0	500	-615
5520000 - Operating Supplies	910	2,000	2,000	987	2,000	0
5521000 - Gas & Oil	7,807	11,500	11,500	2,164	8,821	-2,679
5521005 - Gas & Oil-Direct	6,026	4,500	4,500	5,790	6,809	2,309
5526000 - Clothing	5,229	6,000	6,000	2,433	6,000	0
5540000 - Books,pubs,subs & Membership	5,694	7,170	7,170	7,387	9,395	2,225
5541000 - Registration Fees	2,109	5,565	5,565	3,798	5,500	-65
<b>Operating Expenses:</b>	<b>\$95,469</b>	<b>\$99,856</b>	<b>\$99,856</b>	<b>\$70,440</b>	<b>\$100,581</b>	<b>\$725</b>

**2133 - FIRE MARSHAL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	9,800	10,465	10,465	2,295	-7,505
5640100 - Vehicles	19,042	63,000	63,000	58,185	63,000	0
<b>Capital Outlay:</b>	<b>\$19,042</b>	<b>\$72,800</b>	<b>\$73,465</b>	<b>\$68,650</b>	<b>\$65,295</b>	<b>-\$7,505</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$900,121</b>	<b>\$983,227</b>	<b>\$983,892</b>	<b>\$732,598</b>	<b>\$971,718</b>	<b>-\$11,509</b>



## 2171 - COUNTY EMS SUPPORT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	138,486	235,232	235,232	134,739	274,045	38,813
5120002 - Disaster Relief	969	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,135	-4,135	0	-4,817	-682
5140000 - Overtime	1,755	1,135	1,135	1,626	1,139	4
5140003 - Overtime- Disaster Relief	243	0	0	0	0	0
5150000 - Incentive Pay	0	0	0	1,549	0	0
5150030 - Educ Incentive Firefighters	0	0	0	110	0	0
5160000 - Compensated Annual Leave	1,198	0	0	1,948	0	0
5160010 - Compensated Ann Leave Payoff	11,590	0	0	0	0	0
5160020 - Compensated Admin Leave	400	0	0	0	0	0
5170000 - Compensated Sick Leave	6,134	0	0	1,525	0	0
5170010 - Compensated Sick Leave Payoff	11,162	0	0	0	0	0
5210000 - Fica Taxes	13,076	18,079	18,079	12,026	21,051	2,972
5220000 - Retirement Contributions	12,685	28,799	28,799	12,992	34,000	5,201
5230000 - Health Insurance	31,698	58,252	58,252	19,059	46,075	-12,177
5231000 - Life Insurance	143	202	202	73	259	57
5232000 - Dental Insurance	717	1,112	1,112	463	1,112	0
5233000 - Lt Disability Insurance	190	356	356	97	454	98
5233100 - St Disability Insurance	352	474	474	179	606	132
5240000 - Workers' Compensation	551	6,479	6,479	1,067	7,402	923
<b>Personal Services:</b>	<b>\$231,347</b>	<b>\$345,985</b>	<b>\$345,985</b>	<b>\$187,454</b>	<b>\$381,326</b>	<b>\$35,341</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	332,804	376,383	376,383	352,212	415,638	39,255
5314000 - Medical Svcs	0	24,000	24,000	0	4,200	-19,800
5340000 - Other Contractual Services	264,007	365,000	381,439	124,358	365,000	0
5340008 - Other Contractual Svc- Auction	47	0	0	0	0	0
5400000 - Travel And Per Diem	0	5,406	5,406	1,411	6,171	765
5430000 - Utility Services	5,806	7,500	7,500	3,634	6,500	-1,000
5440000 - Rentals And Leases	4,311	8,000	8,000	2,447	6,500	-1,500
5450000 - Insurance	0	244	244	244	1,316	1,072
5460000 - Repair & Maintenance Svcs	81,645	126,984	114,126	74,106	114,196	-12,788
5490000 - Oth Current Chgs & Obligations	2,480	0	0	0	2,600	2,600
5490011 - Cash over/shorts	0	0	0	-3	0	0
5490400 - Bad Debt	4,098,137	3,996,000	3,996,000	3,349,163	3,996,000	0
5490501 - OH-Workers' Compensation	744	1,330	1,330	1,330	1,330	0
5490502 - OH-Property & Liability Insuranc	0	28	28	28	28	0
5490503 - OH-Dental Insurance	138	208	208	208	221	13
5490504 - OH-Health Insurance	597	1,036	1,036	1,036	1,101	65
5490505 - OH-Life/AD&D, STD, LTD	436	378	378	378	441	63
5520000 - Operating Supplies	450,474	477,188	477,188	280,876	516,805	39,617
5520010 - Computer Software	1,295	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	300	675	675	600	1,350	675
5541000 - Registration Fees	0	1,486	1,486	725	2,630	1,144
5550000 - Training	104,766	75,400	75,400	22,712	103,300	27,900
<b>Operating Expenses:</b>	<b>\$5,347,987</b>	<b>\$5,467,246</b>	<b>\$5,470,827</b>	<b>\$4,215,465</b>	<b>\$5,545,327</b>	<b>\$78,081</b>

**2171 - COUNTY EMS SUPPORT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	5,949	0	49,374	0	31,640	31,640
5640020 - Computer Hardware, Capital	0	3,855	0	0	0	-3,855
5642000 - Communications Equipment	0	6,071	0	0	0	-6,071
<b>Capital Outlay:</b>	<b>\$5,949</b>	<b>\$9,926</b>	<b>\$49,374</b>	<b>\$0</b>	<b>\$31,640</b>	<b>\$21,714</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,585,283</b>	<b>\$5,823,157</b>	<b>\$5,866,186</b>	<b>\$4,402,919</b>	<b>\$5,958,293</b>	<b>\$135,136</b>

## 2172 - COUNTY FIRE PROTECTION

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	666,458	663,420	663,420	666,006	663,138	-282
5340000 - Other Contractual Services	44,371	46,530	46,530	45,239	45,910	-620
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	500	-500
5490500 - Reimbursement Of Py Revenue	215	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$711,045</b>	<b>\$710,950</b>	<b>\$710,950</b>	<b>\$711,245</b>	<b>\$709,548</b>	<b>-\$1,402</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$711,045</b>	<b>\$710,950</b>	<b>\$710,950</b>	<b>\$711,245</b>	<b>\$709,548</b>	<b>-\$1,402</b>

**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	10,520	7,500	57,480	38,600	7,500	0
5340000 - Other Contractual Services	13,858	24,115	24,115	7,702	31,475	7,360
5430000 - Utility Services	226,468	285,000	285,000	148,544	295,000	10,000
5440000 - Rentals And Leases	1,344	2,900	2,900	837	2,900	0
5460000 - Repair & Maintenance Svcs	291,590	601,075	860,665	422,407	661,975	60,900
5460008 - R&M Parking re-paving	0	0	0	0	165,000	165,000
5520000 - Operating Supplies	1,396	1,135	1,135	44	1,500	365
5521000 - Gas & Oil	5,159	14,300	14,300	5,500	14,300	0
<b>Operating Expenses:</b>	<b>\$550,335</b>	<b>\$936,025</b>	<b>\$1,245,595</b>	<b>\$623,634</b>	<b>\$1,179,650</b>	<b>\$243,625</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	3,740	3,740	27,000	27,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,740</b>	<b>\$3,740</b>	<b>\$27,000</b>	<b>\$27,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$550,335</b>	<b>\$936,025</b>	<b>\$1,249,335</b>	<b>\$627,374</b>	<b>\$1,206,650</b>	<b>\$270,625</b>

**4133 - EQUIPMENT REPAIR**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5511000 - Office Supplies	0	250	250	0	0	-250
5520000 - Operating Supplies	0	1,085	1,085	0	0	-1,085
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$1,335</b>	<b>\$1,335</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,335</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,335</b>	<b>\$1,335</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,335</b>

**4158 - MOWING UNIT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	43,741	90,000	90,000	45,805	90,000	0
5520000 - Operating Supplies	100	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$43,841</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$45,805</b>	<b>\$90,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$43,841</b>	<b>\$90,000</b>	<b>\$90,000</b>	<b>\$45,805</b>	<b>\$90,000</b>	<b>\$0</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	1,489,770	1,474,191	1,474,191	1,228,493	1,860,885	386,694
<b>Transfers Out:</b>	<b>\$1,489,770</b>	<b>\$1,474,191</b>	<b>\$1,474,191</b>	<b>\$1,228,493</b>	<b>\$1,860,885</b>	<b>\$386,694</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,489,770</b>	<b>\$1,474,191</b>	<b>\$1,474,191</b>	<b>\$1,228,493</b>	<b>\$1,860,885</b>	<b>\$386,694</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	5,345	5,345	2,673	5,345	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$5,345</b>	<b>\$5,345</b>	<b>\$2,673</b>	<b>\$5,345</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,340,980	4,623,960	4,623,960	0	5,086,356	462,396
5910158 - Tran Out-intergov Radio Commu	254,474	119,907	119,907	89,930	250,005	130,098
5910331 - Tran Out - Fire Capital Fund	3,889,380	5,244,819	6,928,112	3,933,614	1,178,829	-4,065,990
5910501 - Tran Out-Workers' Compensatic	0	0	0	0	255,000	255,000
5910510 - Tran Out Fleet	228,086	76,579	76,579	57,434	120,000	43,421
5910704 - Transfers out-Property Appr	326,102	343,620	343,620	259,267	370,612	26,992
<b>Transfers Out:</b>	<b>\$9,039,022</b>	<b>\$10,408,885</b>	<b>\$12,092,178</b>	<b>\$4,340,246</b>	<b>\$7,260,802</b>	<b>-\$3,148,083</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	10,618,869	10,618,869	0	10,896,869	278,000
5990020 - Reserve For Contingency	0	3,985,611	6,457,892	0	5,599,449	1,613,838
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$14,604,480</b>	<b>\$17,076,761</b>	<b>\$0</b>	<b>\$16,496,318</b>	<b>\$1,891,838</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	5,465,919	5,465,919	0	5,443,719	-22,200
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$5,465,919</b>	<b>\$5,465,919</b>	<b>\$0</b>	<b>\$5,443,719</b>	<b>-\$22,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,039,022</b>	<b>\$30,484,629</b>	<b>\$34,640,203</b>	<b>\$4,342,918</b>	<b>\$29,206,184</b>	<b>-\$1,278,445</b>



### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	259,605	1,494,668	1,494,668	1,483,651	1,733,425	238,757
5720000 - Interest	282,969	473,696	473,696	472,026	522,660	48,964
5731000 - Debt Issuance Costs	18,104	0	0	0	0	0
<b>Debt Service:</b>	<b>\$560,678</b>	<b>\$1,968,364</b>	<b>\$1,968,364</b>	<b>\$1,955,677</b>	<b>\$2,256,085</b>	<b>\$287,721</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,471,754	1,471,754	0	1,483,851	12,097
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,471,754</b>	<b>\$1,471,754</b>	<b>\$0</b>	<b>\$1,483,851</b>	<b>\$12,097</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$560,678</b>	<b>\$3,440,118</b>	<b>\$3,440,118</b>	<b>\$1,955,677</b>	<b>\$3,739,936</b>	<b>\$299,818</b>

## FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

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### TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program. This fund is being closed in FY19 as there are no longer sufficient revenues to support the program.

### 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.

As the number of mediation cases is decreasing, the program is being closed in FY19.

### 136-HOMESTEAD FORECLOSURE MEDIATION FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	66,160	58,320	58,320	30,355	0	-58,320
Miscellaneous Revenues	772	440	440	202	0	-440
Less 5% Statutory Reduction	0	-2,938	-2,938	0	0	2,938
Fund Balance	0	66,072	84,018	0	0	-66,072
<b>Total</b>	<b>66,932</b>	<b>121,894</b>	<b>139,840</b>	<b>30,557</b>	<b>0</b>	<b>-121,894</b>
<b>Expenditures</b>						
Personal Services	57,782	60,369	60,369	47,373	0	-60,369
Operating Expenses	11,350	13,087	13,087	7,402	0	-13,087
Reserves - Restricted	0	48,438	66,384	0	0	-48,438
<b>Total</b>	<b>69,133</b>	<b>121,894</b>	<b>139,840</b>	<b>54,775</b>	<b>0</b>	<b>-121,894</b>

### 1542 - MEDIATION EXPENSE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	39,175	43,576	43,576	28,398	0	-43,576
5130001 - Vacancy Factor	0	-763	-763	0	0	763
5160000 - Compensated Annual Leave	2,390	0	0	2,514	0	0
5170000 - Compensated Sick Leave	742	0	0	932	0	0
5210000 - Fica Taxes	3,164	3,334	3,334	2,246	0	-3,334
5220000 - Retirement Contributions	4,369	5,779	5,779	4,223	0	-5,779
5230000 - Health Insurance	7,309	7,831	7,831	8,590	0	-7,831
5231000 - Life Insurance	53	41	41	39	0	-41
5232000 - Dental Insurance	287	290	290	210	0	-290
5233000 - Lt Disability Insurance	70	72	72	52	0	-72
5233100 - St Disability Insurance	129	96	96	97	0	-96
5240000 - Workers' Compensation	95	113	113	73	0	-113
<b>Personal Services:</b>	<b>\$57,782</b>	<b>\$60,369</b>	<b>\$60,369</b>	<b>\$47,373</b>	<b>\$0</b>	<b>-\$60,369</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	9,150	10,500	10,500	5,400	0	-10,500
5310006 - Legal Fees	300	0	0	0	0	0
5420000 - Freight & Postage Services	525	800	800	187	0	-800
5460000 - Repair & Maintenance Svcs	773	1,000	1,000	1,124	0	-1,000
5490501 - OH-Workers' Compensation	248	313	313	313	0	-313
5490503 - OH-Dental Insurance	46	52	52	52	0	-52
5490504 - OH-Health Insurance	199	259	259	259	0	-259
5490505 - OH-Life/AD&D, STD, LTD	109	63	63	63	0	-63
5511000 - Office Supplies	0	100	100	0	0	-100
5520000 - Operating Supplies	0	0	0	4	0	0
<b>Operating Expenses:</b>	<b>\$11,350</b>	<b>\$13,087</b>	<b>\$13,087</b>	<b>\$7,402</b>	<b>\$0</b>	<b>-\$13,087</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	48,438	66,384	0	0	-48,438
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$48,438</b>	<b>\$66,384</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$48,438</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$69,133</b>	<b>\$121,894</b>	<b>\$139,840</b>	<b>\$54,775</b>	<b>\$0</b>	<b>-\$121,894</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 ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021).

Personal Services supports .5 FTEs which remains unchanged from FY18. Overall Personal Services increased 8.08%, or \$2,343 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 finalized after Open Enrollment.

Operating Expenditures total \$979,791 for administration and program activities. Additionally, the City of Kissimmee's portion of the grant is outlined in the Interlocal Agreement.

### **REVENUES**

The FY19 anticipated allocation from the Department of Housing Urban Development (HUD) is \$1,060,819. Additionally, a required Transfer In of \$53,598 is from the General Fund.

## 137-HOME FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	511,222	696,402	696,402	2,443	1,060,819	364,417
Transfers In	0	53,598	53,598	40,199	53,598	0
Fund Balance	0	0	227,373	0	194,438	194,438
<b>Total</b>	<b>511,222</b>	<b>750,000</b>	<b>977,373</b>	<b>42,642</b>	<b>1,308,855</b>	<b>558,855</b>
<b>Expenditures</b>						
Personal Services	26,150	29,009	29,009	25,422	31,352	2,343
Operating Expenses	257,732	435,863	663,236	629	979,791	543,928
Grants and Aids	0	285,128	285,128	0	297,712	12,584
<b>Total</b>	<b>283,881</b>	<b>750,000</b>	<b>977,373</b>	<b>26,051</b>	<b>1,308,855</b>	<b>558,855</b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	16,117	21,778	21,778	16,472	22,090	312
5130001 - Vacancy Factor	0	-381	-381	0	-387	-6
5140000 - Overtime	0	0	0	17	0	0
5150300 - Class C Meals	15	0	0	15	0	0
5160000 - Compensated Annual Leave	675	0	0	467	0	0
5160010 - Compensated Ann Leave Payoff	1,393	0	0	0	0	0
5160020 - Compensated Admin Leave	374	0	0	266	0	0
5170000 - Compensated Sick Leave	943	0	0	259	0	0
5210000 - Fica Taxes	1,467	1,666	1,666	1,181	1,690	24
5220000 - Retirement Contributions	1,495	1,724	1,724	1,385	1,825	101
5230000 - Health Insurance	3,392	3,916	3,916	5,102	5,832	1,916
5231000 - Life Insurance	22	21	21	22	21	0
5232000 - Dental Insurance	127	145	145	115	145	0
5233000 - Lt Disability Insurance	30	36	36	29	36	0
5233100 - St Disability Insurance	55	48	48	53	49	1
5240000 - Workers' Compensation	45	56	56	40	51	-5
<b>Personal Services:</b>	<b>\$26,150</b>	<b>\$29,009</b>	<b>\$29,009</b>	<b>\$25,422</b>	<b>\$31,352</b>	<b>\$2,343</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	5,000	5,000	0	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5488000 - Promotional-ads/media Buys	1,031	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	8,784	14,074	241,447	432	14,074	0
5511000 - Office Supplies	0	1,000	1,000	196	1,000	0
5521000 - Gas & Oil	0	300	300	0	200	-100
5540000 - Books,pubs,subs & Membership	0	300	300	0	300	0
5550000 - Training	0	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$9,816</b>	<b>\$27,348</b>	<b>\$254,721</b>	<b>\$629</b>	<b>\$27,248</b>	<b>-\$100</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$35,965</b>	<b>\$56,357</b>	<b>\$283,730</b>	<b>\$26,051</b>	<b>\$58,600</b>	<b>\$2,243</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	247,916	408,515	408,515	0	952,543	544,028
<b>Operating Expenses:</b>	<b>\$247,916</b>	<b>\$408,515</b>	<b>\$408,515</b>	<b>\$0</b>	<b>\$952,543</b>	<b>\$544,028</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	0	179,571	179,571	0	193,252	13,681
5811000-Aids To Gov't Agencies	0	105,557	105,557	0	104,460	-1,097
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$285,128</b>	<b>\$285,128</b>	<b>\$0</b>	<b>\$297,712</b>	<b>\$12,584</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$247,916</b>	<b>\$693,643</b>	<b>\$693,643</b>	<b>\$0</b>	<b>\$1,250,255</b>	<b>\$556,612</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 FY19 Budget represents a decrease of 22% from the FY18 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 by 4% in judgments, fines and forfeitures compared to the FY18 Adopted Budget.

## 139-CRIMINAL JUSTICE TRAINING

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	71,779	66,585	66,585	45,954	63,674	-2,911
Miscellaneous Revenues	89	0	0	31	0	0
Less 5% Statutory Reduction	0	-3,329	-3,329	0	-3,184	145
Fund Balance	0	19,583	5,030	0	4,276	-15,307
<b>Total</b>	<b>71,868</b>	<b>82,839</b>	<b>68,286</b>	<b>45,985</b>	<b>64,766</b>	<b>-18,073</b>
<b>Expenditures</b>						
Transfers Out	73,077	82,839	68,286	27,648	64,766	-18,073
<b>Total</b>	<b>73,077</b>	<b>82,839</b>	<b>68,286</b>	<b>27,648</b>	<b>64,766</b>	<b>-18,073</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	73,077	82,839	68,286	27,648	64,766	-18,073
<b>Transfers Out:</b>	<b>\$73,077</b>	<b>\$82,839</b>	<b>\$68,286</b>	<b>\$27,648</b>	<b>\$64,766</b>	<b>-\$18,073</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$73,077</b>	<b>\$82,839</b>	<b>\$68,286</b>	<b>\$27,648</b>	<b>\$64,766</b>	<b>-\$18,073</b>

## FUND 141 – BOATING IMPROVEMENT FUND

### TRENDS & ISSUES

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

This fund does not support Personal Services or Operating Expenditures for FY19. This Fund includes Capital Outlay for improvements to the Lake Gentry and Lake Marian boat ramps, as well as, Transfers Out.

Overall, this Fund decreased 27.79%, or \$144,864 from the FY18 Adopted Budget, but any remaining funds from ongoing projects will be brought forward later in the budget process to ensure as accurate estimate as is possible.

### REVENUES

Revenues are derived from boat registration fees collected by the State. For FY19, estimated revenue is based on collection trends.

## 141-BOATING IMPROVEMENT FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	102,013	102,934	102,934	63,370	95,055	-7,879
Miscellaneous Revenues	11,061	10,374	10,374	6,158	7,743	-2,631
Less 5% Statutory Reduction	0	-5,666	-5,666	0	-5,139	527
Fund Balance	0	413,644	520,158	0	278,763	-134,881
<b>Total</b>	<b>113,075</b>	<b>521,286</b>	<b>627,800</b>	<b>69,528</b>	<b>376,422</b>	<b>-144,864</b>
<b>Expenditures</b>						
Capital Outlay	0	286,538	286,538	0	367,114	80,576
Transfers Out	6,560	8,462	8,462	6,347	9,308	846
Reserves - Capital	0	226,286	332,800	0	0	-226,286
<b>Total</b>	<b>6,560</b>	<b>521,286</b>	<b>627,800</b>	<b>6,347</b>	<b>376,422</b>	<b>-144,864</b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	286,538	286,538	0	0	-286,538
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$286,538</b>	<b>\$286,538</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$286,538</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$286,538</b>	<b>\$286,538</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$286,538</b>

**1417 - LAKES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	6,560	8,462	8,462	6,347	9,308	846
<b>Transfers Out:</b>	<b>\$6,560</b>	<b>\$8,462</b>	<b>\$8,462</b>	<b>\$6,347</b>	<b>\$9,308</b>	<b>\$846</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	226,286	332,800	0	0	-226,286
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$226,286</b>	<b>\$332,800</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$226,286</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,560</b>	<b>\$234,748</b>	<b>\$341,262</b>	<b>\$6,347</b>	<b>\$9,308</b>	<b>-\$225,440</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	367,114	367,114
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$367,114</b>	<b>\$367,114</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$367,114</b>	<b>\$367,114</b>



## **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 which was most recently amended by Ordinance #2018-7 and #2018-26. 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. The most recent amendments revised when the payment of mobility fees was due, the calculation of the mobility fee to reflect increases in construction costs and established annual adjustments moving forward in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. This Fund represents the East District.

Included in the budget at this time is the estimated revenue projection for FY19. Revenue projections will be updated for the Tentative Budget, as such FY19 capital projects will be included at that time to ensure all requests are prioritized based on available funding.

Projects that are continuing from FY18 will be included later in the budget process to ensure the estimates are as accurate as possible.

### **REVENUES**

Mobility Fees are assessed in connection with the issuance of a building permit. As part of the amendments mentioned above, the fees were increased on May 1, 2018 and will be adjusted on October 1, 2018.

## 142 - MOBILITY FEE EAST ZONE

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Permits, Fees & Special Assessments	1,312,471	1,098,163	1,098,163	1,188,961	1,881,907	783,744
Miscellaneous Revenues	13,273	0	0	6,314	0	0
Less 5% Statutory Reduction	0	-54,908	-54,908	0	-94,095	-39,187
Fund Balance	0	1,698,928	2,206,935	0	0	-1,698,928
<b>Total</b>	<b><u>1,325,743</u></b>	<b><u>2,742,183</u></b>	<b><u>3,250,190</u></b>	<b><u>1,195,275</u></b>	<b><u>1,787,812</u></b>	<b><u>-954,371</u></b>
<b><u>Expenditures</u></b>						
Capital Outlay	0	2,321,926	2,321,926	0	0	-2,321,926
Reserves - Capital	0	420,257	928,264	0	1,787,812	1,367,555
<b>Total</b>	<b><u>0</u></b>	<b><u>2,742,183</u></b>	<b><u>3,250,190</u></b>	<b><u>0</u></b>	<b><u>1,787,812</u></b>	<b><u>-954,371</u></b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	2,321,926	2,321,926	0	0	-2,321,926
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,321,926</b>	<b>\$2,321,926</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,321,926</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,321,926</b>	<b>\$2,321,926</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,321,926</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	420,257	928,264	0	1,787,812	1,367,555
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$420,257</b>	<b>\$928,264</b>	<b>\$0</b>	<b>\$1,787,812</b>	<b>\$1,367,555</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$420,257</b>	<b>\$928,264</b>	<b>\$0</b>	<b>\$1,787,812</b>	<b>\$1,367,555</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 which was most recently amended by Ordinance #2018-7 and #2018-26. 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. The most recent amendments revised when the payment of mobility fees was due, the calculation of the mobility fee to reflect increases in construction costs and established annual adjustments moving forward in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. This Fund represents the West District.

Included in the budget at this time is the estimated revenue projection for FY19. Revenue projections will be updated for the Tentative Budget, as such FY19 capital projects will be included at that time to ensure all requests are prioritized based on available funding.

Projects that are continuing from FY18 will be included later in the budget process to ensure the estimates are as accurate as possible.

### REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit. As part of the amendments mentioned above, the fees were increased on May 1, 2018 and will be adjusted on October 1, 2018.

## 143 - MOBILITY FEE WEST ZONE

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	6,922,149	9,588,766	9,588,766	4,490,076	4,065,959	-5,522,807
Charges For Services	0	0	0	459	0	0
Miscellaneous Revenues	68,636	0	0	29,851	0	0
Less 5% Statutory Reduction	0	-479,438	-479,438	0	-203,298	276,140
Fund Balance	0	6,879,717	10,492,083	0	0	-6,879,717
<b>Total</b>	<b><u>6,990,785</u></b>	<b><u>15,989,045</u></b>	<b><u>19,601,411</u></b>	<b><u>4,520,385</u></b>	<b><u>3,862,661</u></b>	<b><u>-12,126,384</u></b>
<b>Expenditures</b>						
Operating Expenses	53,749	0	0	0	0	0
Capital Outlay	15,275	6,325,300	6,325,300	246,839	0	-6,325,300
Reserves - Capital	0	9,663,745	13,276,111	0	3,862,661	-5,801,084
<b>Total</b>	<b><u>69,024</u></b>	<b><u>15,989,045</u></b>	<b><u>19,601,411</u></b>	<b><u>246,839</u></b>	<b><u>3,862,661</u></b>	<b><u>-12,126,384</u></b>

**1405 - MOBILITY COORDINATION FEE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	9,820	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	43,929	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$53,749</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	9,663,745	13,276,111	0	3,862,661	-5,801,084
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$9,663,745</b>	<b>\$13,276,111</b>	<b>\$0</b>	<b>\$3,862,661</b>	<b>-\$5,801,084</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$53,749</b>	<b>\$9,663,745</b>	<b>\$13,276,111</b>	<b>\$0</b>	<b>\$3,862,661</b>	<b>-\$5,801,084</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	15,275	6,325,300	6,325,300	246,839	0	-6,325,300
<b>Capital Outlay:</b>	<b>\$15,275</b>	<b>\$6,325,300</b>	<b>\$6,325,300</b>	<b>\$246,839</b>	<b>\$0</b>	<b>-\$6,325,300</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,275</b>	<b>\$6,325,300</b>	<b>\$6,325,300</b>	<b>\$246,839</b>	<b>\$0</b>	<b>-\$6,325,300</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 28.48% from the FY18 Adopted Budget based on the annual contract with ATS, Inc.

Overall Expenditures increased 28.48% from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	550,777	523,302	523,302	627,002	674,000	150,698
Miscellaneous Revenues	423	0	0	224	0	0
Less 5% Statutory Reduction	0	-26,165	-26,165	0	-33,700	-7,535
Fund Balance	0	23,952	841	0	0	-23,952
<b>Total</b>	<b>551,200</b>	<b>521,089</b>	<b>497,978</b>	<b>627,226</b>	<b>640,300</b>	<b>119,211</b>
<b>Expenditures</b>						
Operating Expenses	550,777	517,000	497,978	321,810	640,300	123,300
Reserves - Operating	0	4,089	0	0	0	-4,089
<b>Total</b>	<b>550,777</b>	<b>521,089</b>	<b>497,978</b>	<b>321,810</b>	<b>640,300</b>	<b>119,211</b>

**4159 - RED LIGHT CAMERAS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	550,777	492,000	484,296	308,129	625,300	133,300
5420000 - Freight & Postage Services	0	25,000	13,682	13,681	15,000	-10,000
<b>Operating Expenses:</b>	<b>\$550,777</b>	<b>\$517,000</b>	<b>\$497,978</b>	<b>\$321,810</b>	<b>\$640,300</b>	<b>\$123,300</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,089	0	0	0	-4,089
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$4,089</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,089</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$550,777</b>	<b>\$521,089</b>	<b>\$497,978</b>	<b>\$321,810</b>	<b>\$640,300</b>	<b>\$119,211</b>

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

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<b>TRENDS &amp; ISSUES</b>
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This Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.
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<b>REVENUES</b>
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The primary revenue source for this Fund is fund balance.
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**146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	90,639	0	0	5,260	0	0
Fund Balance	0	1,124,395	1,793,903	0	133,322	-991,073
<b>Total</b>	<b>90,639</b>	<b>1,124,395</b>	<b>1,793,903</b>	<b>5,260</b>	<b>133,322</b>	<b>-991,073</b>
<b>Expenditures</b>						
Capital Outlay	15,955,605	0	1,665,841	758,828	0	0
Reserves - Capital	0	1,124,395	128,062	0	133,322	-991,073
<b>Total</b>	<b>15,955,605</b>	<b>1,124,395</b>	<b>1,793,903</b>	<b>758,828</b>	<b>133,322</b>	<b>-991,073</b>

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

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	15,955,605	0	1,665,841	758,828	0	0
<b>Capital Outlay:</b>	<b>\$15,955,605</b>	<b>\$0</b>	<b>\$1,665,841</b>	<b>\$758,828</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,955,605</b>	<b>\$0</b>	<b>\$1,665,841</b>	<b>\$758,828</b>	<b>\$0</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	1,124,395	128,062	0	133,322	-991,073
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,124,395</b>	<b>\$128,062</b>	<b>\$0</b>	<b>\$133,322</b>	<b>-\$991,073</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,124,395</b>	<b>\$128,062</b>	<b>\$0</b>	<b>\$133,322</b>	<b>-\$991,073</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 59.05 FTEs, which is an increase of 12.9 FTEs over the FY18 Adopted Budget as a result of a departmental reorganization which included the reallocation and reclassification of 4 FTEs for Software Support Engineer III's and 5 FTEs for Permit Technician positions. These changes and increases are necessary in order to be able to respond to the significant increase in the demand for Building & Permitting services. Overall Personal Services increased 28.40% from the FY18 Adopted Budget due to the following:

- Above mentioned position reclassification and 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 \$1,782,144, from the FY18 Adopted Budget primarily due to increases in costs associated with contractual inspection services.

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

Overall this Fund decreased 1.19% from the FY18 Adopted Budget.

### REVENUES

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



## 148-BUILDING FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	8,392,904	7,548,720	7,548,720	5,855,428	8,390,097	841,377
Charges For Services	131,658	137,600	137,600	96,116	116,449	-21,151
Judgment, Fines & Forfeits	3,790	0	0	6,959	0	0
Miscellaneous Revenues	177,199	105,289	105,289	57,469	89,389	-15,900
Less 5% Statutory Reduction	0	-389,580	-389,580	0	-429,797	-40,217
Fund Balance	0	13,500,035	16,727,301	0	12,486,878	-1,013,157
<b>Total</b>	<b>8,705,551</b>	<b>20,902,064</b>	<b>24,129,330</b>	<b>6,015,972</b>	<b>20,653,016</b>	<b>-249,048</b>
<b>Expenditures</b>						
Personal Services	2,819,817	3,398,243	3,398,243	2,280,814	4,363,303	965,060
Operating Expenses	529,190	908,335	3,418,000	887,944	2,690,479	1,782,144
Capital Outlay	1,386,187	870,097	2,189,107	321,678	9,200	-860,897
Transfers Out	337,553	347,968	347,968	260,976	382,765	34,797
Reserves - Operating	0	925,758	930,333	0	1,508,481	582,723
Reserves - Capital	0	1,500,000	1,500,000	0	1,500,000	0
Reserves - Stability	0	12,951,663	12,345,679	0	10,198,788	-2,752,875
<b>Total</b>	<b>5,072,747</b>	<b>20,902,064</b>	<b>24,129,330</b>	<b>3,751,412</b>	<b>20,653,016</b>	<b>-249,048</b>

**1246 - IT APPLICATIONS SUPPORT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	0	0	295,692	295,692
5130001 - Vacancy Factor	0	0	0	0	-5,176	-5,176
5210000 - Fica Taxes	0	0	0	0	22,620	22,620
5220000 - Retirement Contributions	0	0	0	0	24,424	24,424
5230000 - Health Insurance	0	0	0	0	60,484	60,484
5231000 - Life Insurance	0	0	0	0	276	276
5232000 - Dental Insurance	0	0	0	0	968	968
5233000 - Lt Disability Insurance	0	0	0	0	488	488
5233100 - St Disability Insurance	0	0	0	0	652	652
5240000 - Workers' Compensation	0	0	0	0	680	680
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$401,108</b>	<b>\$401,108</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	6,120	75,000	75,000	0	100,000	25,000
5460000 - Repair & Maintenance Svcs	177,080	216,295	216,295	24,920	252,500	36,205
5490501 - OH-Workers' Compensation	0	0	0	0	1,252	1,252
5490503 - OH-Dental Insurance	0	0	0	0	208	208
5490504 - OH-Health Insurance	0	0	0	0	1,036	1,036
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	252	252
5520010 - Computer Software	0	0	0	0	4,000	4,000
5520020 - Computer Hardware, Non-Capit.	0	0	0	0	1,000	1,000
<b>Operating Expenses:</b>	<b>\$183,200</b>	<b>\$291,295</b>	<b>\$291,295</b>	<b>\$24,920</b>	<b>\$360,248</b>	<b>\$68,953</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	6,000	6,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,000</b>	<b>\$6,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$183,200</b>	<b>\$291,295</b>	<b>\$291,295</b>	<b>\$24,920</b>	<b>\$767,356</b>	<b>\$476,061</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,366,510	789,527	2,089,802	276,568	0	-789,527
<b>Capital Outlay:</b>	<b>\$1,366,510</b>	<b>\$789,527</b>	<b>\$2,089,802</b>	<b>\$276,568</b>	<b>\$0</b>	<b>-\$789,527</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,366,510</b>	<b>\$789,527</b>	<b>\$2,089,802</b>	<b>\$276,568</b>	<b>\$0</b>	<b>-\$789,527</b>

**1450 - CUSTOMER RESOURCES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	564,011	813,352	813,352	549,318	1,139,657	326,305
5120002 - Disaster Relief	2,941	0	0	0	0	0
5130001 - Vacancy Factor	0	-14,231	-14,231	0	-19,943	-5,712
5140000 - Overtime	0	0	0	8,071	0	0
5150300 - Class C Meals	34	0	0	0	0	0
5160000 - Compensated Annual Leave	35,848	0	0	24,096	0	0
5160010 - Compensated Ann Leave Payoff	5,066	0	0	0	0	0
5160020 - Compensated Admin Leave	3,968	0	0	4,264	0	0
5170000 - Compensated Sick Leave	21,534	0	0	17,632	0	0
5170010 - Compensated Sick Leave Payoff	3,981	0	0	0	0	0
5170020 - Sick Bank Leave	92	0	0	0	0	0
5210000 - Fica Taxes	46,307	62,223	62,223	44,148	87,183	24,960
5220000 - Retirement Contributions	56,972	72,815	72,815	53,921	100,664	27,849
5230000 - Health Insurance	148,002	205,913	205,913	134,372	283,951	78,038
5231000 - Life Insurance	775	763	763	713	1,070	307
5232000 - Dental Insurance	3,686	4,843	4,843	3,345	6,677	1,834
5233000 - Lt Disability Insurance	1,030	1,338	1,338	954	1,875	537
5233100 - St Disability Insurance	1,901	1,791	1,791	1,761	2,512	721
5240000 - Workers' Compensation	1,466	2,117	2,117	1,381	2,627	510
<b>Personal Services:</b>	<b>\$897,614</b>	<b>\$1,150,924</b>	<b>\$1,150,924</b>	<b>\$843,975</b>	<b>\$1,606,273</b>	<b>\$455,349</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	30,000	30,000	280,000	30,000	35,000	5,000
5410000 - Communications	563	600	600	421	600	0
5420000 - Freight & Postage Services	52	240	240	1	240	0
5450000 - Insurance	6,025	5,047	5,047	5,047	7,590	2,543
5460000 - Repair & Maintenance Svcs	3,762	11,390	7,918	1,957	11,390	0
5470000 - Printing And Binding	30	0	0	75	0	0
5490501 - OH-Workers' Compensation	3,756	5,945	5,945	5,945	8,386	2,441
5490502 - OH-Property & Liability Insuranc	915	411	411	411	411	0
5490503 - OH-Dental Insurance	695	986	986	986	1,388	402
5490504 - OH-Health Insurance	3,016	4,922	4,922	4,922	6,942	2,020
5490505 - OH-Life/AD&D, STD, LTD	1,650	1,199	1,199	1,199	1,692	493
5511000 - Office Supplies	737	1,950	1,950	814	1,950	0
5512000 - Office Equipment	3,276	7,900	7,900	6,799	0	-7,900
5520000 - Operating Supplies	3,999	4,720	4,720	1,119	4,720	0
5520020 - Computer Hardware, Non-Capit	0	0	0	1,732	0	0
5520021 - Computer Hardware, Operating	922	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>\$59,400</b>	<b>\$75,710</b>	<b>\$322,238</b>	<b>\$61,429</b>	<b>\$80,709</b>	<b>\$4,999</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	25,600	29,072	29,072	3,200	-22,400
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$25,600</b>	<b>\$29,072</b>	<b>\$29,072</b>	<b>\$3,200</b>	<b>-\$22,400</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$957,014</b>	<b>\$1,252,234</b>	<b>\$1,502,234</b>	<b>\$934,477</b>	<b>\$1,690,182</b>	<b>\$437,948</b>

**1452 - BUILDING OFFICIAL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,287,116	1,648,849	1,648,849	915,866	1,736,042	87,193
5120002 - Disaster Relief	7,729	0	0	1,059	0	0
5130001 - Vacancy Factor	0	-28,854	-28,854	0	-30,380	-1,526
5140000 - Overtime	9,745	0	0	26,111	0	0
5140002 - Overtime- Code Enforcement	0	0	0	134	0	0
5150300 - Class C Meals	12	0	0	18	0	0
5160000 - Compensated Annual Leave	75,346	0	0	55,974	0	0
5160010 - Compensated Ann Leave Payoff	7,630	0	0	10,703	0	0
5160020 - Compensated Admin Leave	10,468	0	0	9,612	0	0
5170000 - Compensated Sick Leave	49,299	0	0	36,578	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	16,575	0	0
5170020 - Sick Bank Leave	734	0	0	0	0	0
5210000 - Fica Taxes	108,202	126,140	126,140	80,265	132,805	6,665
5220000 - Retirement Contributions	115,263	138,481	138,481	90,246	157,100	18,619
5230000 - Health Insurance	209,061	311,970	311,970	162,275	306,690	-5,280
5231000 - Life Insurance	1,701	1,549	1,549	1,248	1,631	82
5232000 - Dental Insurance	6,302	7,519	7,519	4,732	7,953	434
5233000 - Lt Disability Insurance	2,283	2,715	2,715	1,671	2,864	149
5233100 - St Disability Insurance	4,218	3,627	3,627	3,087	3,821	194
5240000 - Workers' Compensation	27,093	35,323	35,323	19,230	37,396	2,073
5250000 - Unemployment Compensation	0	0	0	1,454	0	0
<b>Personal Services:</b>	<b>\$1,922,203</b>	<b>\$2,247,319</b>	<b>\$2,247,319</b>	<b>\$1,436,839</b>	<b>\$2,355,922</b>	<b>\$108,603</b>

**1452 - BUILDING OFFICIAL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	10,286	0	0	0	0	0
5340000 - Other Contractual Services	105,202	314,652	2,577,789	554,686	2,012,736	1,698,084
5400000 - Travel And Per Diem	5,347	9,756	9,756	1,699	10,200	444
5410000 - Communications	18,641	21,333	21,333	13,325	18,974	-2,359
5420000 - Freight & Postage Services	1,322	1,094	1,094	918	2,000	906
5440000 - Rentals And Leases	2,271	21,969	21,969	2,961	21,969	0
5450000 - Insurance	11,610	14,503	14,503	14,503	9,457	-5,046
5450502 - Insurance Claims - Prop & Casua	470	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	2,939	5,196	5,196	1,845	5,196	0
5462000 - Rep & Maint-automotive	15,127	13,224	13,224	6,155	13,680	456
5470000 - Printing And Binding	2,054	1,794	1,794	1,732	8,395	6,601
5490000 - Oth Current Chgs & Obligations	17,900	29,400	29,400	1,262	29,400	0
5490500 - Reimbursement Of Py Revenue	1,407	0	0	114,253	0	0
5490501 - OH-Workers' Compensation	6,076	8,498	8,498	8,498	8,846	348
5490502 - OH-Property & Liability Insuranc	1,763	1,324	1,324	1,324	1,324	0
5490503 - OH-Dental Insurance	1,127	1,412	1,412	1,412	1,472	60
5490504 - OH-Health Insurance	4,876	7,029	7,029	7,029	7,318	289
5490505 - OH-Life/AD&D, STD, LTD	2,670	1,709	1,709	1,709	1,779	70
5511000 - Office Supplies	2,630	4,800	4,800	3,203	5,750	950
5520000 - Operating Supplies	7,627	9,118	9,118	9,173	7,650	-1,468
5520010 - Computer Software	201	0	0	0	0	0
5520011 - Computer Software, SAAS	5,665	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit.	1,300	0	0	14,765	0	0
5521000 - Gas & Oil	40,625	40,799	40,799	22,014	44,460	3,661
5540000 - Books,pubs,subs & Membership	6,810	11,687	11,687	11,157	15,393	3,706
5550000 - Training	10,645	20,980	20,980	7,443	22,470	1,490
<b>Operating Expenses:</b>	<b>\$286,590</b>	<b>\$540,277</b>	<b>\$2,803,414</b>	<b>\$801,067</b>	<b>\$2,248,469</b>	<b>\$1,708,192</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	19,678	2,470	17,733	12,775	0	-2,470
<b>Capital Outlay:</b>	<b>\$19,678</b>	<b>\$2,470</b>	<b>\$17,733</b>	<b>\$12,775</b>	<b>\$0</b>	<b>-\$2,470</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,228,471</b>	<b>\$2,790,066</b>	<b>\$5,068,466</b>	<b>\$2,250,681</b>	<b>\$4,604,391</b>	<b>\$1,814,325</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	52,500	52,500	3,263	0	-52,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$3,263</b>	<b>\$0</b>	<b>-\$52,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$52,500</b>	<b>\$52,500</b>	<b>\$3,263</b>	<b>\$0</b>	<b>-\$52,500</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	1,053	1,053	527	1,053	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$1,053</b>	<b>\$1,053</b>	<b>\$527</b>	<b>\$1,053</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	327,132	347,968	347,968	260,976	382,765	34,797
5910510 - Tran Out Fleet	10,421	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$337,553</b>	<b>\$347,968</b>	<b>\$347,968</b>	<b>\$260,976</b>	<b>\$382,765</b>	<b>\$34,797</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	775,758	775,758	0	1,239,433	463,675
5990020 - Reserve For Contingency	0	150,000	154,575	0	269,048	119,048
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$925,758</b>	<b>\$930,333</b>	<b>\$0</b>	<b>\$1,508,481</b>	<b>\$582,723</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	12,951,663	12,345,679	0	10,198,788	-2,752,875
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$12,951,663</b>	<b>\$12,345,679</b>	<b>\$0</b>	<b>\$10,198,788</b>	<b>-\$2,752,875</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$337,553</b>	<b>\$15,726,442</b>	<b>\$15,125,033</b>	<b>\$261,503</b>	<b>\$13,591,087</b>	<b>-\$2,135,355</b>



## FUND 149 – EAST U.S. 192 CRA

### TRENDS & ISSUES

As approved on June 2, 2012, Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Personal Services supports 1.05 FTEs which is an increase of 1.05 FTEs from FY18 Adopted Budget as a result of a departmental restructuring and reallocation of positions. As a result, Personal Services increased \$137,115 from the FY18 Adopted Budget.

Operating Expenditures increased 10.33% from the FY18 Adopted Budget due primarily to increases in Professional Services for the beautification and the land use design per the site guidelines.

Overall, this Fund increased 65.40% from the FY18 Adopted Budget.

### REVENUES

- This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY19, this is projected to increase by \$410,629 (116.92%) from the FY18 Adopted Budget due to the valuation growth in the CRA. Other revenue sources include interest and Fund Balance.

**149-EAST 192 CRA**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	2,306	1,100	1,100	1,322	2,800	1,700
Less 5% Statutory Reduction	0	-55	-55	0	-140	-85
Transfers In	230,076	351,195	349,776	349,776	761,824	410,629
Fund Balance	0	124,548	218,850	0	289,729	165,181
<b>Total</b>	<b>232,382</b>	<b>476,788</b>	<b>569,671</b>	<b>351,098</b>	<b>1,054,213</b>	<b>577,425</b>
<b>Expenditures</b>						
Personal Services	0	0	0	0	137,115	137,115
Operating Expenses	84,608	248,985	263,374	8,697	274,706	25,721
Transfers Out	2,367	4,317	4,317	4,317	4,749	432
Reserves - Operating	0	173,486	96,944	0	432,607	259,121
Reserves - Capital	0	0	155,036	0	155,036	155,036
Reserves - Assigned	0	50,000	50,000	0	50,000	0
<b>Total</b>	<b>86,975</b>	<b>476,788</b>	<b>569,671</b>	<b>13,014</b>	<b>1,054,213</b>	<b>577,425</b>

**1402 - EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	0	0	0	105,993	105,993
5130001 - Vacancy Factor	0	0	0	0	-1,855	-1,855
5210000 - Fica Taxes	0	0	0	0	8,108	8,108
5220000 - Retirement Contributions	0	0	0	0	8,756	8,756
5230000 - Health Insurance	0	0	0	0	15,121	15,121
5231000 - Life Insurance	0	0	0	0	99	99
5232000 - Dental Insurance	0	0	0	0	241	241
5233000 - Lt Disability Insurance	0	0	0	0	175	175
5233100 - St Disability Insurance	0	0	0	0	233	233
5240000 - Workers' Compensation	0	0	0	0	244	244
<b>Personal Services:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$137,115</b>	<b>\$137,115</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	53,463	20,000	20,000	0	45,000	25,000
5400000 - Travel And Per Diem	0	515	515	0	515	0
5410000 - Communications	0	700	700	0	700	0
5430000 - Utility Services	0	25,200	25,200	0	25,200	0
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	200,000	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	30,155	400	14,789	7,832	400	0
5490501 - OH-Workers' Compensation	0	0	0	0	329	329
5490503 - OH-Dental Insurance	0	0	0	0	54	54
5490504 - OH-Health Insurance	0	0	0	0	272	272
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	66	66
5540000 - Books,pubs,subs & Membership	495	670	670	370	670	0
5541000 - Registration Fees	495	1,000	1,000	495	1,000	0
<b>Operating Expenses:</b>	<b>\$84,608</b>	<b>\$248,985</b>	<b>\$263,374</b>	<b>\$8,697</b>	<b>\$274,706</b>	<b>\$25,721</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,367	4,317	4,317	4,317	4,749	432
<b>Transfers Out:</b>	<b>\$2,367</b>	<b>\$4,317</b>	<b>\$4,317</b>	<b>\$4,317</b>	<b>\$4,749</b>	<b>\$432</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$86,975</b>	<b>\$253,302</b>	<b>\$267,691</b>	<b>\$13,014</b>	<b>\$416,570</b>	<b>\$163,268</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	70,459	70,175	0	69,428	-1,031
5990020 - Reserve For Contingency	0	103,027	26,769	0	41,656	-61,371
5990050 - Res For Other - Undesignated	0	0	0	0	321,523	321,523
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$173,486</b>	<b>\$96,944</b>	<b>\$0</b>	<b>\$432,607</b>	<b>\$259,121</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	0	155,036	0	155,036	155,036
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$155,036</b>	<b>\$0</b>	<b>\$155,036</b>	<b>\$155,036</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	50,000	50,000	0	50,000	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$223,486</b>	<b>\$301,980</b>	<b>\$0</b>	<b>\$637,643</b>	<b>\$414,157</b>

## FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

### TRENDS & ISSUES

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

This Fund supports 5.35 FTEs which is an increase of .95 FTEs from the FY18 Adopted Budget as a result of a departmental restructuring and reallocation of positions. Personal Services increased 31.85% primarily due to the above mentioned restructuring as well as 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 decreased 72.38% primarily due to the reduction in Professional Services for the Sign Grant, Façade Grant, Gateways, and W192 Marketing. Any funds remaining from FY18 for these initiatives will carry over into the FY19 budget year later on in the budget process to ensure projected balances are as accurate as possible.

Capital Outlay includes the requested FY19 CIP projects, which include Streetscape Improvements, Gateways and Pedestrian Bridge, and the potential SO West Command Center/office space facility.

Overall, this Fund's budget increased 7.74% from the FY18 Adopted Budget.

### REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY19, this is projected to increase by \$1,326,689 (32.42%) from the FY18 Adopted Budget due to the valuation growth in the Authority. Other revenue sources include interest and Fund Balance.

## 150-WEST 192 DEVELOPMENT AUTHORITY

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	32,746	22,198	22,198	13,575	13,575	-8,623
Less 5% Statutory Reduction	0	-1,110	-1,110	0	-679	431
Transfers In	2,508,619	4,092,089	4,088,144	4,088,144	5,418,778	1,326,689
Fund Balance	0	1,608,160	2,616,881	0	709,663	-898,497
<b>Total</b>	<b><u>2,541,365</u></b>	<b><u>5,721,337</u></b>	<b><u>6,726,113</u></b>	<b><u>4,101,719</u></b>	<b><u>6,141,337</u></b>	<b><u>420,000</u></b>
<b>Expenditures</b>						
Personal Services	315,840	404,040	404,040	257,437	532,714	128,674
Operating Expenses	2,803,200	4,047,061	4,487,076	3,214,947	1,117,769	-2,929,292
Capital Outlay	48,582	515,000	1,083,706	370,092	3,700,000	3,185,000
Transfers Out	30,414	55,549	55,549	55,549	61,104	5,555
Reserves - Operating	0	699,687	695,742	0	729,750	30,063
<b>Total</b>	<b><u>3,198,035</u></b>	<b><u>5,721,337</u></b>	<b><u>6,726,113</u></b>	<b><u>3,898,024</u></b>	<b><u>6,141,337</u></b>	<b><u>420,000</u></b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	515,000	0	1,700,000	1,700,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$1,700,000</b>	<b>\$1,700,000</b>

**1403 - WEST 192**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	216,012	293,858	293,858	175,061	386,125	92,267
5130001 - Vacancy Factor	0	-5,141	-5,141	0	-6,757	-1,616
5140000 - Overtime	263	0	0	0	0	0
5140002 - Overtime- Code Enforcement	248	0	0	255	0	0
5160000 - Compensated Annual Leave	12,160	0	0	3,731	0	0
5160020 - Compensated Admin Leave	629	0	0	2,217	0	0
5170000 - Compensated Sick Leave	2,899	0	0	7,279	0	0
5210000 - Fica Taxes	16,805	22,478	22,478	13,367	29,536	7,058
5220000 - Retirement Contributions	21,426	31,010	31,010	20,576	41,050	10,040
5230000 - Health Insurance	40,675	56,293	56,293	31,513	76,684	20,391
5231000 - Life Insurance	282	277	277	228	364	87
5232000 - Dental Insurance	1,053	1,274	1,274	766	1,364	90
5233000 - Lt Disability Insurance	380	485	485	305	637	152
5233100 - St Disability Insurance	702	646	646	564	850	204
5240000 - Workers' Compensation	2,308	2,860	2,860	1,576	2,861	1
<b>Personal Services:</b>	<b>\$315,840</b>	<b>\$404,040</b>	<b>\$404,040</b>	<b>\$257,437</b>	<b>\$532,714</b>	<b>\$128,674</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,772,419	3,975,000	4,415,015	3,188,208	1,060,000	-2,915,000
5340000 - Other Contractual Services	507	530	530	422	530	0
5400000 - Travel And Per Diem	9,622	12,000	12,000	9,331	4,800	-7,200
5410000 - Communications	3,363	3,728	3,728	2,997	4,322	594
5420000 - Freight & Postage Services	49	6,000	6,000	2	2,000	-4,000
5460000 - Repair & Maintenance Svcs	0	0	0	147	0	0
5462000 - Rep & Maint-automotive	38	1,200	1,200	0	1,200	0
5470000 - Printing And Binding	313	10,000	10,000	223	3,000	-7,000
5480000 - Promotional Activities	2,354	15,000	15,000	4,437	20,000	5,000
5490000 - Oth Current Chgs & Obligations	410	60	60	0	0	-60
5490501 - OH-Workers' Compensation	980	1,378	1,378	1,378	1,676	298
5490503 - OH-Dental Insurance	180	229	229	229	278	49
5490504 - OH-Health Insurance	786	1,138	1,138	1,138	1,383	245
5490505 - OH-Life/AD&D, STD, LTD	432	277	277	277	336	59
5511000 - Office Supplies	411	976	976	333	600	-376
5512000 - Office Equipment	260	2,000	2,000	349	1,000	-1,000
5520000 - Operating Supplies	382	2,200	2,200	556	1,700	-500
5520010 - Computer Software	0	311	311	0	0	-311
5520021 - Computer Hardware, Operating	1,570	0	0	0	0	0
5521000 - Gas & Oil	4,175	9,349	9,349	1,810	8,784	-565
5540000 - Books,pubs,subs & Membership	1,525	385	385	775	860	475
5541000 - Registration Fees	2,817	3,000	3,000	1,728	3,000	0
5550000 - Training	605	2,300	2,300	605	2,300	0
<b>Operating Expenses:</b>	<b>\$2,803,200</b>	<b>\$4,047,061</b>	<b>\$4,487,076</b>	<b>\$3,214,947</b>	<b>\$1,117,769</b>	<b>-\$2,929,292</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	48,582	0	0	0	0	0
5650000 - Construction In Progress	0	515,000	0	0	0	-515,000
<b>Capital Outlay:</b>	<b>\$48,582</b>	<b>\$515,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$515,000</b>



**1403 - WEST 192**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	30,414	55,549	55,549	55,549	61,104	5,555
<b>Transfers Out:</b>	<b>\$30,414</b>	<b>\$55,549</b>	<b>\$55,549</b>	<b>\$55,549</b>	<b>\$61,104</b>	<b>\$5,555</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	699,687	695,742	0	285,265	-414,422
5990020 - Reserve For Contingency	0	0	0	0	444,485	444,485
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$699,687</b>	<b>\$695,742</b>	<b>\$0</b>	<b>\$729,750</b>	<b>\$30,063</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,198,035</b>	<b>\$5,721,337</b>	<b>\$5,642,407</b>	<b>\$3,527,933</b>	<b>\$2,441,337</b>	<b>-\$3,280,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	568,706	370,092	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$568,706</b>	<b>\$370,092</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$568,706</b>	<b>\$370,092</b>	<b>\$0</b>	<b>\$0</b>

**9100 - CONSTITUTIONALS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 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>

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

### **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 2.45 FTEs which is an increase of .25 FTEs from the FY18 Adopted Budget due to the partial allocation of the new Cameron Preserve Housing Specialist position. Personal Services increased \$4,883 due to the allocations 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 \$563,291 due to anticipated additional revenue for FY19 and less funding needed for Grants and Aids.

Grants and Aids in the amount of \$410,000 include funds to support the BVL after Hours Clinic and St. Cloud Project.

Overall, this Fund increased \$318,174 from the FY18 Adopted Budget due to anticipated funding for FY19. Remaining funds for ongoing projects will be brought forward into the new budget later on in the budget process to ensure the estimates are as accurate as possible.

### **REVENUES**

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY19 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,804,561 and the balance of the grant from FY18 will be included in the budget later on in the budget schedule.

## 151-CDBG FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,949,063	1,486,387	1,486,387	589,018	1,804,561	318,174
Miscellaneous Revenues	2,557	0	0	6,600	0	0
Fund Balance	0	0	3,520	0	0	0
<b>Total</b>	<b><u>1,951,620</u></b>	<b><u>1,486,387</u></b>	<b><u>1,489,907</u></b>	<b><u>595,618</u></b>	<b><u>1,804,561</u></b>	<b><u>318,174</u></b>
<b>Expenditures</b>						
Personal Services	177,140	166,858	166,858	77,362	171,741	4,883
Operating Expenses	1,614,677	659,529	663,049	183,598	1,222,820	563,291
Grants and Aids	159,803	660,000	660,000	548,528	410,000	-250,000
<b>Total</b>	<b><u>1,951,620</u></b>	<b><u>1,486,387</u></b>	<b><u>1,489,907</u></b>	<b><u>809,488</u></b>	<b><u>1,804,561</u></b>	<b><u>318,174</u></b>

**6112 - HOUSING ASSISTANCE - ADMIN**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	111,914	122,984	122,984	55,240	121,722	-1,262
5120002 - Disaster Relief	68	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,152	-2,152	0	-2,130	22
5140000 - Overtime	374	0	0	66	0	0
5150300 - Class C Meals	18	0	0	23	0	0
5160000 - Compensated Annual Leave	6,996	0	0	1,074	0	0
5160010 - Compensated Ann Leave Payoff	781	0	0	0	0	0
5160020 - Compensated Admin Leave	1,972	0	0	381	0	0
5170000 - Compensated Sick Leave	3,356	0	0	1,191	0	0
5170010 - Compensated Sick Leave Payoff	6,132	0	0	0	0	0
5210000 - Fica Taxes	9,559	9,408	9,408	4,241	9,312	-96
5220000 - Retirement Contributions	11,088	9,741	9,741	4,474	10,054	313
5230000 - Health Insurance	21,928	23,805	23,805	9,711	30,071	6,266
5231000 - Life Insurance	153	115	115	56	115	0
5232000 - Dental Insurance	639	638	638	258	650	12
5233000 - Lt Disability Insurance	204	203	203	74	202	-1
5233100 - St Disability Insurance	377	271	271	137	267	-4
5240000 - Workers' Compensation	1,582	1,845	1,845	437	1,478	-367
<b>Personal Services:</b>	<b>\$177,140</b>	<b>\$166,858</b>	<b>\$166,858</b>	<b>\$77,362</b>	<b>\$171,741</b>	<b>\$4,883</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,129	42,000	42,000	19,008	50,000	8,000
5340000 - Other Contractual Services	50	0	0	0	0	0
5400000 - Travel And Per Diem	9,745	9,000	9,000	1,249	9,000	0
5410000 - Communications	433	900	900	289	500	-400
5420000 - Freight & Postage Services	732	500	500	166	500	0
5440000 - Rentals And Leases	493	500	500	248	500	0
5450000 - Insurance	14	12	12	0	6	-6
5460000 - Repair & Maintenance Svcs	0	400	400	0	400	0
5470000 - Printing And Binding	715	950	950	63	950	0
5480000 - Promotional Activities	4,351	9,000	9,000	3,541	9,000	0
5488000 - Promotional-ads/media Buys	10,839	26,000	26,000	3,949	20,000	-6,000
5490000 - Oth Current Chgs & Obligations	685	23,205	23,205	7,202	75,855	52,650
5490501 - OH-Workers' Compensation	608	689	689	689	766	77
5490502 - OH-Property & Liability Insuranc	0	103	103	103	103	0
5490503 - OH-Dental Insurance	113	114	114	114	127	13
5490504 - OH-Health Insurance	488	570	570	570	636	66
5490505 - OH-Life/AD&D, STD, LTD	267	139	139	139	156	17
5511000 - Office Supplies	3,819	3,200	3,200	3,385	3,200	0
5512000 - Office Equipment	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	1,440	600	600	515	600	0
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	6,225	8,772	8,772	2,310	8,772	0
5541000 - Registration Fees	5,165	3,300	3,300	0	3,300	0
5550000 - Training	402	3,500	3,500	0	3,500	0
<b>Operating Expenses:</b>	<b>\$47,713</b>	<b>\$134,754</b>	<b>\$134,754</b>	<b>\$43,538</b>	<b>\$189,171</b>	<b>\$54,417</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$224,853</b>	<b>\$301,612</b>	<b>\$301,612</b>	<b>\$120,900</b>	<b>\$360,912</b>	<b>\$59,300</b>

### 6165 - HOUSING ASSISTANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	1,566,964	524,775	528,295	140,060	1,033,649	508,874
<b>Operating Expenses:</b>	<b>\$1,566,964</b>	<b>\$524,775</b>	<b>\$528,295</b>	<b>\$140,060</b>	<b>\$1,033,649</b>	<b>\$508,874</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	159,803	160,000	160,000	135,805	160,000	0
5811000-Aids To Gov't Agencies	0	500,000	500,000	412,723	250,000	-250,000
<b>Grants and Aids:</b>	<b>\$159,803</b>	<b>\$660,000</b>	<b>\$660,000</b>	<b>\$548,528</b>	<b>\$410,000</b>	<b>-\$250,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,726,767</b>	<b>\$1,184,775</b>	<b>\$1,188,295</b>	<b>\$688,588</b>	<b>\$1,443,649</b>	<b>\$258,874</b>

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## FUND 152 - MUNICIPAL SERVICE TAXING UNIT (MSTU)

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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.

This Fund includes 30 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets for FY19 are based on services to be provided and identified needs. Each MSTU may only expend the funds it charges its residents for the permitted activities.

### REVENUES

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



## 152-MUNI SVCS TAX UNITS MSTU FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	1,015,373	1,164,088	1,164,088	1,086,044	1,157,765	-6,323
PY Delinquent Ad Valorem Tax	-27	0	0	-493	0	0
Miscellaneous Revenues	25,735	0	0	2,719	0	0
Less 5% Statutory Reduction	0	-58,206	-58,206	0	-57,353	853
Other Sources	1,112	0	0	0	0	0
Fund Balance	0	390,633	570,005	0	452,379	61,746
<b>Total</b>	<b>1,042,193</b>	<b>1,496,515</b>	<b>1,675,887</b>	<b>1,088,270</b>	<b>1,552,791</b>	<b>56,276</b>
<b>Expenditures</b>						
Operating Expenses	895,146	1,231,311	1,454,321	672,895	1,398,536	167,225
Capital Outlay	15,219	65,870	65,870	0	44,378	-21,492
Transfers Out	86,245	91,581	91,581	65,265	89,762	-1,819
Reserves - Operating	0	64,113	64,115	0	20,115	-43,998
Reserves - Stability	0	43,640	0	0	0	-43,640
<b>Total</b>	<b>996,610</b>	<b>1,496,515</b>	<b>1,675,887</b>	<b>738,161</b>	<b>1,552,791</b>	<b>56,276</b>

**9203 - RESERVES AT PLEASANT HILL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	43	45	45	42	48	3
5430000 - Utility Services	2,431	3,036	1,916	1,808	3,027	-9
5460000 - Repair & Maintenance Svcs	0	3,362	3,362	0	1,079	-2,283
<b>Operating Expenses:</b>	<b>\$2,474</b>	<b>\$6,443</b>	<b>\$5,323</b>	<b>\$1,850</b>	<b>\$4,154</b>	<b>-\$2,289</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	250	250	250	188	250	0
5910704 - Transfers out-Property Appr	69	45	45	34	48	3
<b>Transfers Out:</b>	<b>\$319</b>	<b>\$295</b>	<b>\$295</b>	<b>\$221</b>	<b>\$298</b>	<b>\$3</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,792</b>	<b>\$6,738</b>	<b>\$5,618</b>	<b>\$2,071</b>	<b>\$4,452</b>	<b>-\$2,286</b>

**9205 - WINNERS PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	81	83	83	75	65	-18
5450000 - Insurance	58	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	2,340	4,718	5,315	1,440	4,808	90
<b>Operating Expenses:</b>	<b>\$2,479</b>	<b>\$4,857</b>	<b>\$5,454</b>	<b>\$1,571</b>	<b>\$4,929</b>	<b>\$72</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	375	-125
5910704 - Transfers out-Property Appr	4	83	83	63	65	-18
<b>Transfers Out:</b>	<b>\$504</b>	<b>\$583</b>	<b>\$583</b>	<b>\$438</b>	<b>\$440</b>	<b>-\$143</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,983</b>	<b>\$5,440</b>	<b>\$6,037</b>	<b>\$2,009</b>	<b>\$5,369</b>	<b>-\$71</b>

**9206 - BLACKSTONE LANDING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,116	1,185	1,185	1,130	604	-581
5430000 - Utility Services	42,490	46,808	46,808	15,566	28,678	-18,130
5450000 - Insurance	0	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	14,419	15,172	18,209	9,433	49,493	34,321
<b>Operating Expenses:</b>	<b>\$58,025</b>	<b>\$63,221</b>	<b>\$66,258</b>	<b>\$26,185</b>	<b>\$78,831</b>	<b>\$15,610</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,750	1,750	1,750	1,313	1,500	-250
5910704 - Transfers out-Property Appr	1,587	1,185	1,185	873	604	-581
<b>Transfers Out:</b>	<b>\$3,337</b>	<b>\$2,935</b>	<b>\$2,935</b>	<b>\$2,186</b>	<b>\$2,104</b>	<b>-\$831</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$61,362</b>	<b>\$66,156</b>	<b>\$69,193</b>	<b>\$28,370</b>	<b>\$80,935</b>	<b>\$14,779</b>

**9207 - BELLALAGO**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,916	2,017	2,017	1,917	2,670	653
5430000 - Utility Services	95,771	104,733	107,735	71,345	119,479	14,746
5460000 - Repair & Maintenance Svcs	0	509	509	0	513	4
<b>Operating Expenses:</b>	<b>\$97,687</b>	<b>\$107,259</b>	<b>\$110,261</b>	<b>\$73,262</b>	<b>\$122,662</b>	<b>\$15,403</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	2,398	2,017	2,017	1,496	2,670	653
<b>Transfers Out:</b>	<b>\$3,898</b>	<b>\$3,517</b>	<b>\$3,517</b>	<b>\$2,621</b>	<b>\$4,170</b>	<b>\$653</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$101,586</b>	<b>\$110,776</b>	<b>\$113,778</b>	<b>\$75,883</b>	<b>\$126,832</b>	<b>\$16,056</b>

**9211 - INDIAN WELLS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	4,516	4,663	4,663	4,323	5,181	518
5340000 - Other Contractual Services	9,180	10,105	10,105	6,120	9,180	-925
5430000 - Utility Services	33,168	37,653	37,653	31,664	51,046	13,393
5440000 - Rentals And Leases	4,970	5,100	5,100	4,250	5,100	0
5450000 - Insurance	11,468	12,615	12,615	24,430	26,873	14,258
5460000 - Repair & Maintenance Svcs	110,194	161,560	212,907	74,748	137,431	-24,129
5490000 - Oth Current Chgs & Obligations	526	534	534	531	537	3
<b>Operating Expenses:</b>	<b>\$174,021</b>	<b>\$232,230</b>	<b>\$283,577</b>	<b>\$146,067</b>	<b>\$235,348</b>	<b>\$3,118</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	15,219	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$15,219</b>	<b>\$0</b>	<b>\$0</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	3,684	6,994	6,994	3,516	6,994	0
<b>Transfers Out:</b>	<b>\$17,867</b>	<b>\$21,177</b>	<b>\$21,177</b>	<b>\$14,153</b>	<b>\$21,177</b>	<b>\$0</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>\$207,107</b>	<b>\$273,407</b>	<b>\$324,754</b>	<b>\$160,220</b>	<b>\$276,525</b>	<b>\$3,118</b>

**9212 - LIVE OAK SPRINGS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	18	78	78	73	193	115
5430000 - Utility Services	2,477	2,551	2,551	1,845	3,093	542
5460000 - Repair & Maintenance Svcs	0	660	1,155	0	5,370	4,710
<b>Operating Expenses:</b>	<b>\$2,495</b>	<b>\$3,289</b>	<b>\$3,784</b>	<b>\$1,918</b>	<b>\$8,656</b>	<b>\$5,367</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	335	335	335	251	335	0
5910704 - Transfers out-Property Appr	82	78	78	14	193	115
<b>Transfers Out:</b>	<b>\$417</b>	<b>\$413</b>	<b>\$413</b>	<b>\$265</b>	<b>\$528</b>	<b>\$115</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,913</b>	<b>\$3,702</b>	<b>\$4,197</b>	<b>\$2,184</b>	<b>\$9,184</b>	<b>\$5,482</b>

**9213 - ANORADA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	146	151	151	146	57	-94
5430000 - Utility Services	1,471	1,658	1,658	1,289	2,424	766
5450000 - Insurance	0	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	2,754	10,816	13,065	2,079	6,391	-4,425
<b>Operating Expenses:</b>	<b>\$4,371</b>	<b>\$12,681</b>	<b>\$14,930</b>	<b>\$3,570</b>	<b>\$8,928</b>	<b>-\$3,753</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	177	151	151	114	57	-94
<b>Transfers Out:</b>	<b>\$1,427</b>	<b>\$1,401</b>	<b>\$1,401</b>	<b>\$1,051</b>	<b>\$1,307</b>	<b>-\$94</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,797</b>	<b>\$14,082</b>	<b>\$16,331</b>	<b>\$4,621</b>	<b>\$10,235</b>	<b>-\$3,847</b>



**9214 - ORANGE VISTA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	0	0	0	0	123	123
5460000 - Repair & Maintenance Svcs	0	12,006	12,178	9,192	7,346	-4,660
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$12,006</b>	<b>\$12,178</b>	<b>\$9,192</b>	<b>\$7,469</b>	<b>-\$4,537</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	0	0	0	0	123	123
<b>Transfers Out:</b>	<b>\$500</b>	<b>\$500</b>	<b>\$500</b>	<b>\$375</b>	<b>\$623</b>	<b>\$123</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$500</b>	<b>\$12,506</b>	<b>\$12,678</b>	<b>\$9,567</b>	<b>\$8,092</b>	<b>-\$4,414</b>

**9215 - INDIAN RIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	3,714	3,828	3,828	3,547	3,924	96
5340000 - Other Contractual Services	7,495	8,400	8,400	6,770	10,000	1,600
5410000 - Communications	2,006	1,852	1,852	1,234	1,851	-1
5430000 - Utility Services	40,348	41,576	41,576	34,235	56,671	15,095
5440000 - Rentals And Leases	4,970	5,100	5,100	4,250	5,100	0
5450000 - Insurance	16,291	16,555	16,555	31,167	32,000	15,445
5460000 - Repair & Maintenance Svcs	63,719	129,452	199,051	41,251	178,260	48,808
5490000 - Oth Current Chgs & Obligations	526	600	600	531	531	-69
<b>Operating Expenses:</b>	<b>\$139,069</b>	<b>\$207,363</b>	<b>\$276,962</b>	<b>\$122,985</b>	<b>\$288,337</b>	<b>\$80,974</b>
<b>Capital Outlay:</b>						
5635000 - Improv-stormwater Facilities	0	65,870	65,870	0	44,378	-21,492
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$65,870</b>	<b>\$65,870</b>	<b>\$0</b>	<b>\$44,378</b>	<b>-\$21,492</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	3,496	3,828	3,828	2,891	3,675	-153
<b>Transfers Out:</b>	<b>\$17,679</b>	<b>\$18,011</b>	<b>\$18,011</b>	<b>\$13,528</b>	<b>\$17,858</b>	<b>-\$153</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	44,000	44,000	0	0	-44,000
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$44,000</b>	<b>\$44,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$44,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$156,748</b>	<b>\$335,244</b>	<b>\$404,843</b>	<b>\$136,513</b>	<b>\$350,573</b>	<b>\$15,329</b>

**9221 - HAMMOCK POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	93	108	108	103	198	90
5430000 - Utility Services	5,094	5,339	4,443	3,603	6,542	1,203
5460000 - Repair & Maintenance Svcs	0	0	0	0	1,449	1,449
<b>Operating Expenses:</b>	<b>\$5,187</b>	<b>\$5,447</b>	<b>\$4,551</b>	<b>\$3,706</b>	<b>\$8,189</b>	<b>\$2,742</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	138	108	108	73	198	90
<b>Transfers Out:</b>	<b>\$1,138</b>	<b>\$1,108</b>	<b>\$1,108</b>	<b>\$823</b>	<b>\$1,198</b>	<b>\$90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,325</b>	<b>\$6,555</b>	<b>\$5,659</b>	<b>\$4,529</b>	<b>\$9,387</b>	<b>\$2,832</b>

**9224 - KISSIMMEE ISLE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	55	94	94	90	95	1
5430000 - Utility Services	3,043	3,311	3,311	2,250	3,765	454
5460000 - Repair & Maintenance Svcs	0	1,243	1,521	0	1,076	-167
<b>Operating Expenses:</b>	<b>\$3,098</b>	<b>\$4,648</b>	<b>\$4,926</b>	<b>\$2,340</b>	<b>\$4,936</b>	<b>\$288</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	593	593	593	445	593	0
5910704 - Transfers out-Property Appr	104	94	94	43	95	1
<b>Transfers Out:</b>	<b>\$697</b>	<b>\$687</b>	<b>\$687</b>	<b>\$488</b>	<b>\$688</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,795</b>	<b>\$5,335</b>	<b>\$5,613</b>	<b>\$2,828</b>	<b>\$5,624</b>	<b>\$289</b>

**9230 - REMINGTON**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,354	1,582	1,582	1,492	1,963	381
5430000 - Utility Services	68,935	80,102	86,247	54,666	91,463	11,361
<b>Operating Expenses:</b>	<b>\$70,289</b>	<b>\$81,684</b>	<b>\$87,829</b>	<b>\$56,158</b>	<b>\$93,426</b>	<b>\$11,742</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	750	751	751	563	751	0
5910704 - Transfers out-Property Appr	1,934	1,582	1,582	1,058	1,963	381
<b>Transfers Out:</b>	<b>\$2,684</b>	<b>\$2,333</b>	<b>\$2,333</b>	<b>\$1,621</b>	<b>\$2,714</b>	<b>\$381</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$72,973</b>	<b>\$84,017</b>	<b>\$90,162</b>	<b>\$57,779</b>	<b>\$96,140</b>	<b>\$12,123</b>

**9232 - ST JAMES PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	51	99	99	89	107	8
5430000 - Utility Services	1,762	1,769	1,769	1,432	2,402	633
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	2,178	2,178	2,628	1,636	2,457	279
<b>Operating Expenses:</b>	<b>\$4,033</b>	<b>\$4,102</b>	<b>\$4,552</b>	<b>\$3,213</b>	<b>\$5,011</b>	<b>\$909</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	8	99	99	40	107	8
<b>Transfers Out:</b>	<b>\$508</b>	<b>\$599</b>	<b>\$599</b>	<b>\$415</b>	<b>\$607</b>	<b>\$8</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,541</b>	<b>\$4,701</b>	<b>\$5,151</b>	<b>\$3,627</b>	<b>\$5,618</b>	<b>\$917</b>

**9238 - HIDDEN HEIGHTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	53	55	55	54	0	-55
5460000 - Repair & Maintenance Svcs	350	5,514	6,658	0	4,426	-1,088
<b>Operating Expenses:</b>	<b>\$403</b>	<b>\$5,569</b>	<b>\$6,713</b>	<b>\$54</b>	<b>\$4,426</b>	<b>-\$1,143</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	250	250	250	188	250	0
5910704 - Transfers out-Property Appr	35	55	55	42	0	-55
<b>Transfers Out:</b>	<b>\$285</b>	<b>\$305</b>	<b>\$305</b>	<b>\$229</b>	<b>\$250</b>	<b>-\$55</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$688</b>	<b>\$5,874</b>	<b>\$7,018</b>	<b>\$283</b>	<b>\$4,676</b>	<b>-\$1,198</b>

**9239 - THE OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	95	236	236	223	296	60
5430000 - Utility Services	9,779	9,999	10,550	7,285	12,716	2,717
<b>Operating Expenses:</b>	<b>\$9,873</b>	<b>\$10,235</b>	<b>\$10,786</b>	<b>\$7,508</b>	<b>\$13,012</b>	<b>\$2,777</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	750	751	751	563	750	-1
5910704 - Transfers out-Property Appr	200	236	236	74	296	60
<b>Transfers Out:</b>	<b>\$950</b>	<b>\$987</b>	<b>\$987</b>	<b>\$637</b>	<b>\$1,046</b>	<b>\$59</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,823</b>	<b>\$11,222</b>	<b>\$11,773</b>	<b>\$8,145</b>	<b>\$14,058</b>	<b>\$2,836</b>



**9240 - REGAL BAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	113	115	0	115	2
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$113</b>	<b>\$115</b>	<b>\$0</b>	<b>\$115</b>	<b>\$2</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$113</b>	<b>\$115</b>	<b>\$0</b>	<b>\$115</b>	<b>\$2</b>

**9246 - KING'S CREST**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	299	308	308	293	273	-35
5430000 - Utility Services	5,450	5,467	5,467	4,121	6,858	1,391
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	4,159	9,558	11,663	4,009	8,190	-1,368
<b>Operating Expenses:</b>	<b>\$9,950</b>	<b>\$15,389</b>	<b>\$17,494</b>	<b>\$8,480</b>	<b>\$15,366</b>	<b>-\$23</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	160	308	308	234	273	-35
<b>Transfers Out:</b>	<b>\$1,660</b>	<b>\$1,808</b>	<b>\$1,808</b>	<b>\$1,359</b>	<b>\$1,773</b>	<b>-\$35</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,610</b>	<b>\$17,197</b>	<b>\$19,302</b>	<b>\$9,839</b>	<b>\$17,139</b>	<b>-\$58</b>

**9251 - ROYAL OAKS PH II**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	30	77	77	28	95	18
5430000 - Utility Services	1,143	1,245	2,100	848	1,426	181
<b>Operating Expenses:</b>	<b>\$1,173</b>	<b>\$1,322</b>	<b>\$2,177</b>	<b>\$876</b>	<b>\$1,521</b>	<b>\$199</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	252	252	252	189	252	0
5910704 - Transfers out-Property Appr	38	31	31	23	31	0
<b>Transfers Out:</b>	<b>\$290</b>	<b>\$283</b>	<b>\$283</b>	<b>\$212</b>	<b>\$283</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,463</b>	<b>\$1,605</b>	<b>\$2,460</b>	<b>\$1,088</b>	<b>\$1,804</b>	<b>\$199</b>

**9259 - LINDFIELDS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,668	1,752	1,752	1,622	1,856	104
5430000 - Utility Services	32,192	32,261	32,261	25,552	42,825	10,564
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	42,928	83,050	88,028	30,632	69,012	-14,038
<b>Operating Expenses:</b>	<b>\$76,830</b>	<b>\$117,119</b>	<b>\$122,097</b>	<b>\$57,862</b>	<b>\$113,738</b>	<b>-\$3,381</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	174	1,752	1,752	1,298	1,856	104
<b>Transfers Out:</b>	<b>\$2,174</b>	<b>\$3,752</b>	<b>\$3,752</b>	<b>\$2,798</b>	<b>\$3,856</b>	<b>\$104</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$79,004</b>	<b>\$120,871</b>	<b>\$125,849</b>	<b>\$60,659</b>	<b>\$117,594</b>	<b>-\$3,277</b>

**9266 - RAIN TREE PARK**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,199	1,277	1,277	1,189	1,395	118
5340000 - Other Contractual Services	6,600	7,200	7,200	6,000	4,200	-3,000
5430000 - Utility Services	9,921	10,319	10,319	7,771	13,017	2,698
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	22,118	34,173	91,823	16,508	93,627	59,454
<b>Operating Expenses:</b>	<b>\$39,880</b>	<b>\$53,025</b>	<b>\$110,675</b>	<b>\$31,524</b>	<b>\$112,284</b>	<b>\$59,259</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	1,007	1,361	1,361	934	1,395	34
<b>Transfers Out:</b>	<b>\$3,007</b>	<b>\$3,361</b>	<b>\$3,361</b>	<b>\$2,434</b>	<b>\$3,395</b>	<b>\$34</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	43,640	0	0	0	-43,640
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$43,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$43,640</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$42,886</b>	<b>\$100,026</b>	<b>\$114,036</b>	<b>\$33,957</b>	<b>\$115,679</b>	<b>\$15,653</b>

**9271 - INTERCESSION CTY LIGHTING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	154	207	207	184	237	30
5430000 - Utility Services	7,015	8,077	9,436	6,447	9,447	1,370
<b>Operating Expenses:</b>	<b>\$7,169</b>	<b>\$8,284</b>	<b>\$9,643</b>	<b>\$6,631</b>	<b>\$9,684</b>	<b>\$1,400</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,349	1,350	1,350	1,013	1,350	0
5910704 - Transfers out-Property Appr	253	207	207	118	237	30
<b>Transfers Out:</b>	<b>\$1,602</b>	<b>\$1,557</b>	<b>\$1,557</b>	<b>\$1,131</b>	<b>\$1,587</b>	<b>\$30</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,772</b>	<b>\$9,841</b>	<b>\$11,200</b>	<b>\$7,762</b>	<b>\$11,271</b>	<b>\$1,430</b>

**9272 - EMERALD LAKE COLONY MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	8	32	32	31	35	3
5430000 - Utility Services	1,118	1,275	1,756	821	1,476	201
5460000 - Repair & Maintenance Svcs	0	33	33	0	0	-33
<b>Operating Expenses:</b>	<b>\$1,126</b>	<b>\$1,340</b>	<b>\$1,821</b>	<b>\$852</b>	<b>\$1,511</b>	<b>\$171</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	135	134	134	101	101	-33
5910704 - Transfers out-Property Appr	39	32	32	6	35	3
<b>Transfers Out:</b>	<b>\$174</b>	<b>\$166</b>	<b>\$166</b>	<b>\$107</b>	<b>\$136</b>	<b>-\$30</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,300</b>	<b>\$1,506</b>	<b>\$1,987</b>	<b>\$958</b>	<b>\$1,647</b>	<b>\$141</b>

**9274 - WINWARD CAY**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	49	106	106	100	139	33
5430000 - Utility Services	3,953	4,056	3,902	2,949	4,500	444
5460000 - Repair & Maintenance Svcs	400	402	402	100	1,543	1,141
<b>Operating Expenses:</b>	<b>\$4,403</b>	<b>\$4,564</b>	<b>\$4,410</b>	<b>\$3,149</b>	<b>\$6,182</b>	<b>\$1,618</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	159	377	377	283	283	-94
5910704 - Transfers out-Property Appr	110	106	106	38	139	33
<b>Transfers Out:</b>	<b>\$269</b>	<b>\$483</b>	<b>\$483</b>	<b>\$321</b>	<b>\$422</b>	<b>-\$61</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,671</b>	<b>\$5,047</b>	<b>\$4,893</b>	<b>\$3,470</b>	<b>\$6,604</b>	<b>\$1,557</b>



**9278 - WINDMILL POINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	150	234	234	221	110	-124
5430000 - Utility Services	7,328	10,290	12,605	3,202	9,444	-846
<b>Operating Expenses:</b>	<b>\$7,478</b>	<b>\$10,524</b>	<b>\$12,839</b>	<b>\$3,423</b>	<b>\$9,554</b>	<b>-\$970</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,410	1,409	1,409	1,057	1,409	0
5910704 - Transfers out-Property Appr	283	234	234	117	110	-124
<b>Transfers Out:</b>	<b>\$1,693</b>	<b>\$1,643</b>	<b>\$1,643</b>	<b>\$1,174</b>	<b>\$1,519</b>	<b>-\$124</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,172</b>	<b>\$12,167</b>	<b>\$14,482</b>	<b>\$4,597</b>	<b>\$11,073</b>	<b>-\$1,094</b>

**9279 - WESTMINSTER GARDENS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5430000 - Utility Services	202	8,198	11,089	155	8,025	-173
<b>Operating Expenses:</b>	<b>\$202</b>	<b>\$8,198</b>	<b>\$11,089</b>	<b>\$155</b>	<b>\$8,025</b>	<b>-\$173</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$202</b>	<b>\$8,198</b>	<b>\$11,089</b>	<b>\$155</b>	<b>\$8,025</b>	<b>-\$173</b>

**9281 - INDIAN RIDGE VILLAS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	324	358	358	335	405	47
5430000 - Utility Services	10,646	11,151	11,151	8,846	12,968	1,817
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	5,460	6,774	6,795	3,362	4,900	-1,874
<b>Operating Expenses:</b>	<b>\$16,472</b>	<b>\$18,339</b>	<b>\$18,360</b>	<b>\$12,600</b>	<b>\$18,318</b>	<b>-\$21</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	500	500	500	375	500	0
5910704 - Transfers out-Property Appr	422	358	358	252	405	47
<b>Transfers Out:</b>	<b>\$922</b>	<b>\$858</b>	<b>\$858</b>	<b>\$627</b>	<b>\$905</b>	<b>\$47</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,394</b>	<b>\$19,197</b>	<b>\$19,218</b>	<b>\$13,227</b>	<b>\$19,223</b>	<b>\$26</b>

**9282 - SHADOW OAKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	26	27	27	26	27	0
5430000 - Utility Services	727	2,431	2,889	539	2,638	207
<b>Operating Expenses:</b>	<b>\$754</b>	<b>\$2,458</b>	<b>\$2,916</b>	<b>\$565</b>	<b>\$2,665</b>	<b>\$207</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	225	226	226	170	170	-56
5910704 - Transfers out-Property Appr	26	27	27	21	27	0
<b>Transfers Out:</b>	<b>\$251</b>	<b>\$253</b>	<b>\$253</b>	<b>\$190</b>	<b>\$197</b>	<b>-\$56</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,005</b>	<b>\$2,711</b>	<b>\$3,169</b>	<b>\$755</b>	<b>\$2,862</b>	<b>\$151</b>

**9285 - QUAIL RIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	530	575	575	543	629	54
5430000 - Utility Services	8,409	8,522	8,522	6,249	10,461	1,939
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	15,004	21,016	21,532	10,817	19,788	-1,228
<b>Operating Expenses:</b>	<b>\$23,985</b>	<b>\$30,169</b>	<b>\$30,685</b>	<b>\$17,664</b>	<b>\$30,923</b>	<b>\$754</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	452	575	575	414	629	54
<b>Transfers Out:</b>	<b>\$3,169</b>	<b>\$3,292</b>	<b>\$3,292</b>	<b>\$2,451</b>	<b>\$3,346</b>	<b>\$54</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$27,153</b>	<b>\$33,461</b>	<b>\$33,977</b>	<b>\$20,116</b>	<b>\$34,269</b>	<b>\$808</b>

**9349 - ISLE OF BELLALAGO**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	1,901	2,460	2,460	2,252	865	-1,595
5430000 - Utility Services	94,106	110,242	119,505	31,535	75,574	-34,668
<b>Operating Expenses:</b>	<b>\$96,007</b>	<b>\$112,702</b>	<b>\$121,965</b>	<b>\$33,787</b>	<b>\$76,439</b>	<b>-\$36,263</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	13,624	13,623	13,623	10,217	13,623	0
5910704 - Transfers out-Property Appr	2,688	2,460	2,460	1,482	865	-1,595
<b>Transfers Out:</b>	<b>\$16,312</b>	<b>\$16,083</b>	<b>\$16,083</b>	<b>\$11,699</b>	<b>\$14,488</b>	<b>-\$1,595</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$112,319</b>	<b>\$128,785</b>	<b>\$138,048</b>	<b>\$45,486</b>	<b>\$90,927</b>	<b>-\$37,858</b>

### 9352 - HAMMOCK TRAILS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	749	1,691	1,691	1,594	1,722	31
5430000 - Utility Services	28,036	63,529	63,529	29,271	85,477	21,948
5450000 - Insurance	42	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	7,385	21,568	24,790	4,830	16,768	-4,800
<b>Operating Expenses:</b>	<b>\$36,212</b>	<b>\$86,844</b>	<b>\$90,066</b>	<b>\$35,750</b>	<b>\$104,012</b>	<b>\$17,168</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	1,125	-375
5910704 - Transfers out-Property Appr	1,014	1,691	1,691	587	1,722	31
<b>Transfers Out:</b>	<b>\$2,514</b>	<b>\$3,191</b>	<b>\$3,191</b>	<b>\$1,712</b>	<b>\$2,847</b>	<b>-\$344</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$38,725</b>	<b>\$90,035</b>	<b>\$93,257</b>	<b>\$37,462</b>	<b>\$106,859</b>	<b>\$16,824</b>

## **FUND 153 - MUNICIPAL SERVICE BENEFITS UNIT**

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### **TRENDS & ISSUES**

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

This Fund currently provides services to 5 subdivisions. The FY19 budget appropriates funds for services to be provided. Each MSBU may only expend the funds it charges its residents for the permitted activities.

### **REVENUES**

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



## 153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	34,180	43,723	43,723	41,663	37,601	-6,122
Miscellaneous Revenues	347	0	0	8,552	0	0
Less 5% Statutory Reduction	0	-2,186	-2,186	0	-1,879	307
Fund Balance	0	35,599	33,011	0	48,796	13,197
<b>Total</b>	<b>34,527</b>	<b>77,136</b>	<b>74,548</b>	<b>50,215</b>	<b>84,518</b>	<b>7,382</b>
<b>Expenditures</b>						
Operating Expenses	25,568	35,769	40,958	16,380	37,344	1,575
Transfers Out	3,000	8,157	8,157	2,959	7,308	-849
Reserves - Operating	0	3,175	3,207	0	3,207	32
Reserves - Restricted	0	30,035	22,226	0	36,659	6,624
<b>Total</b>	<b>28,568</b>	<b>77,136</b>	<b>74,548</b>	<b>19,338</b>	<b>84,518</b>	<b>7,382</b>

**9218 - CANE BREAK MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	108	112	112	104	112	0
5430000 - Utility Services	2,217	2,616	2,616	1,787	2,935	319
5450000 - Insurance	59	56	56	56	56	0
5460000 - Repair & Maintenance Svcs	1,970	3,081	3,820	1,244	2,789	-292
<b>Operating Expenses:</b>	<b>\$4,353</b>	<b>\$5,865</b>	<b>\$6,604</b>	<b>\$3,191</b>	<b>\$5,892</b>	<b>\$27</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,500	1,500	1,500	1,125	650	-850
<b>Transfers Out:</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$1,125</b>	<b>\$650</b>	<b>-\$850</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,853</b>	<b>\$7,365</b>	<b>\$8,104</b>	<b>\$4,316</b>	<b>\$6,542</b>	<b>-\$823</b>

**9244 - TOPS TERRACE MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	38	39	39	36	20	-19
5430000 - Utility Services	1,051	1,320	2,967	856	1,753	433
<b>Operating Expenses:</b>	<b>\$1,089</b>	<b>\$1,359</b>	<b>\$3,006</b>	<b>\$892</b>	<b>\$1,773</b>	<b>\$414</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	500	500	375	500	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$500</b>	<b>\$500</b>	<b>\$375</b>	<b>\$500</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,089</b>	<b>\$1,859</b>	<b>\$3,506</b>	<b>\$1,267</b>	<b>\$2,273</b>	<b>\$414</b>

**9288 - FANNIE BASS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	3,175	3,207	0	3,207	32
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$3,175</b>	<b>\$3,207</b>	<b>\$0</b>	<b>\$3,207</b>	<b>\$32</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,175</b>	<b>\$3,207</b>	<b>\$0</b>	<b>\$3,207</b>	<b>\$32</b>

**9299 - FOUNTAINS@EMERALD LAKES MSBU**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	373	551	551	527	448	-103
5430000 - Utility Services	7,761	9,257	9,257	3,408	9,257	0
5450000 - Insurance	59	56	56	56	45	-11
5460000 - Repair & Maintenance Svcs	11,768	18,508	21,311	8,139	19,756	1,248
<b>Operating Expenses:</b>	<b>\$19,960</b>	<b>\$28,372</b>	<b>\$31,175</b>	<b>\$12,130</b>	<b>\$29,506</b>	<b>\$1,134</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>\$21,460</b>	<b>\$29,872</b>	<b>\$32,675</b>	<b>\$13,255</b>	<b>\$31,006</b>	<b>\$1,134</b>

**9359 - OLD OAK TRAIL**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 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	0	4,657	4,657	334	4,658	1
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$4,657</b>	<b>\$4,657</b>	<b>\$334</b>	<b>\$4,658</b>	<b>\$1</b>
<b>Reserves - Restricted:</b>						
5990051 - Reserve	0	0	0	0	11,004	11,004
5990070 - Reserves Restricted	0	30,035	22,226	0	25,655	-4,380
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$30,035</b>	<b>\$22,226</b>	<b>\$0</b>	<b>\$36,659</b>	<b>\$6,624</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$166</b>	<b>\$34,865</b>	<b>\$27,056</b>	<b>\$500</b>	<b>\$41,490</b>	<b>\$6,625</b>

## FUND 154 - CONSTITUTIONAL GAS TAX FUND

### 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 FY19, this Fund's Recommended Budget is \$9,324,535 which is utilized to support the County's road resurfacing and dirt road maintenance/paving programs. This includes Transfers In from the General Fund (\$1,479,083) and Solid Waste Enterprise Fund (\$1m) to support the road resurfacing program. Total amount in this Fund for this program is \$6,000,000 for a total Countywide of \$9m as directed by the BOCC. The dirt road maintenance/paving program remains at the same annual amount as prior years (\$750,000).

Also included in the budget are Capital expenses related to replacement and purchasing of heavy equipment machinery. New for this Fiscal Year, however, is the mechanism to purchase this equipment. It is recommended to utilize a lease-purchase program similar to what the Fire Department has been utilizing to purchase their equipment. In accordance with proper accounting, this requires lease proceeds to be recognized in Other Sources and then expensed out in Capital Outlay in an offsetting amount. The net impact to the Fund is then the annual debt service payment which is projected at \$276,946 for FY19.

Overall, this Fund is decreasing \$605,517 from the FY18 Adopted Budget.

### REVENUES

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY19, revenues are calculated on a projection based on actual receipts from FY18. This will be reviewed and updated if necessary once projections are provided by the Department of Revenue. Additionally, Transfers In from the General Fund and Solid Waste Fund from host fees are included as the revenue generated in this Fund is not sufficient to cover operating expenses as well as Interest. Other Sources reflect the estimated proceeds from the lease-purchase program for the equipment purchases.

## 154-CONSTITUTIONAL GAS TAX FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	4,224,804	4,292,348	4,292,348	2,078,885	4,421,118	128,770
Miscellaneous Revenues	29,874	14,994	14,994	12,001	12,000	-2,994
Less 5% Statutory Reduction	0	-215,367	-215,367	0	-221,656	-6,289
Transfers In	847,931	2,732,832	2,732,832	2,049,624	2,479,083	-253,749
Other Sources	0	0	0	0	2,290,000	2,290,000
Fund Balance	0	3,105,245	5,020,435	0	343,990	-2,761,255
<b>Total</b>	<b>5,102,609</b>	<b>9,930,052</b>	<b>11,845,242</b>	<b>4,140,510</b>	<b>9,324,535</b>	<b>-605,517</b>
<b>Expenditures</b>						
Operating Expenses	324,498	8,050,000	9,965,000	5,377,937	6,750,000	-1,300,000
Capital Outlay	1,563,690	1,873,153	1,546,445	553,276	2,290,000	416,847
Debt Service	0	0	0	0	276,946	276,946
Transfers Out	6,899	6,899	6,899	5,174	7,589	690
Reserves - Capital	0	0	326,898	0	0	0
<b>Total</b>	<b>1,895,087</b>	<b>9,930,052</b>	<b>11,845,242</b>	<b>5,936,388</b>	<b>9,324,535</b>	<b>-605,517</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,563,690	1,702,431	1,375,723	553,276	2,290,000	587,569
<b>Capital Outlay:</b>	<b>\$1,563,690</b>	<b>\$1,702,431</b>	<b>\$1,375,723</b>	<b>\$553,276</b>	<b>\$2,290,000</b>	<b>\$587,569</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,563,690</b>	<b>\$1,702,431</b>	<b>\$1,375,723</b>	<b>\$553,276</b>	<b>\$2,290,000</b>	<b>\$587,569</b>

**4131 - ROAD & BRIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	6,899	6,899	6,899	5,174	7,589	690
<b>Transfers Out:</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$5,174</b>	<b>\$7,589</b>	<b>\$690</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$6,899</b>	<b>\$5,174</b>	<b>\$7,589</b>	<b>\$690</b>

**4139 - THACKER ROAD RESURFACING**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfaci	0	0	597,915	0	0	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,915</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$597,915</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfaci	0	7,250,000	8,276,696	4,994,179	6,000,000	-1,250,000
5460009 - Dirt Road Maintenance/Paving	324,498	800,000	1,090,389	396,845	750,000	-50,000
<b>Operating Expenses:</b>	<b>\$324,498</b>	<b>\$8,050,000</b>	<b>\$9,367,085</b>	<b>\$5,391,024</b>	<b>\$6,750,000</b>	<b>-\$1,300,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$324,498</b>	<b>\$8,050,000</b>	<b>\$9,367,085</b>	<b>\$5,391,024</b>	<b>\$6,750,000</b>	<b>-\$1,300,000</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	170,722	170,722	0	0	-170,722
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$170,722</b>	<b>\$170,722</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$170,722</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$170,722</b>	<b>\$170,722</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$170,722</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	326,898	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$326,898</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9961 - DEBT SERVICE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	197,428	197,428
5720000 - Interest	0	0	0	0	79,518	79,518
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$276,946</b>	<b>\$276,946</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$276,946</b>	<b>\$276,946</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 3.20 FTEs which is an increase of 0.60 FTEs from the FY18 Adopted Budget as a result of a departmental restructuring and reallocation of positions. Personal Services increased 34.37% from the FY18 Adopted Budget due to the above mentioned departmental restructuring, 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 25.48% over the FY18 Adopted Budget primarily due to the increase in Repair & Maintenance Services for the new five-year Asset Management Contract.

There are no funding requests for Capital Outlay for FY19.

Overall, this fund increased 24.85% from the FY18 Adopted Budget.

### REVENUES

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



## 155-WEST 192 MSBU PHASE I

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	2,401,875	2,840,254	2,840,254	2,665,350	2,840,254	0
Charges For Services	40	0	0	0	0	0
Miscellaneous Revenues	252,674	65,160	65,160	362,230	188,183	123,023
Less 5% Statutory Reduction	0	-145,271	-145,271	0	-151,422	-6,151
Transfers In	0	0	15,000	0	0	0
Other Sources	43,421	0	0	0	0	0
Fund Balance	0	916,396	2,494,114	0	1,347,053	430,657
<b>Total</b>	<b>2,698,009</b>	<b>3,676,539</b>	<b>5,269,257</b>	<b>3,027,580</b>	<b>4,224,068</b>	<b>547,529</b>
<b>Expenditures</b>						
Personal Services	159,928	208,246	208,246	138,835	279,828	71,582
Operating Expenses	2,464,639	2,787,628	2,821,075	1,706,747	3,497,987	710,359
Capital Outlay	31,933	30,000	1,345,000	1,124,781	0	-30,000
Transfers Out	92,917	211,577	211,577	158,683	232,735	21,158
Reserves - Operating	0	439,088	683,359	0	213,518	-225,570
<b>Total</b>	<b>2,749,417</b>	<b>3,676,539</b>	<b>5,269,257</b>	<b>3,129,046</b>	<b>4,224,068</b>	<b>547,529</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	31,933	15,000	1,345,000	1,124,781	0	-15,000
<b>Capital Outlay:</b>	<b>\$31,933</b>	<b>\$15,000</b>	<b>\$1,345,000</b>	<b>\$1,124,781</b>	<b>\$0</b>	<b>-\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,933</b>	<b>\$15,000</b>	<b>\$1,345,000</b>	<b>\$1,124,781</b>	<b>\$0</b>	<b>-\$15,000</b>

**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	97,620	143,952	143,952	91,741	196,553	52,601
5120002 - Disaster Relief	594	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,519	-2,519	0	-3,439	-920
5140000 - Overtime	15	0	0	0	0	0
5140002 - Overtime- Code Enforcement	0	0	0	406	0	0
5160000 - Compensated Annual Leave	7,049	0	0	1,900	0	0
5160020 - Compensated Admin Leave	97	0	0	832	0	0
5170000 - Compensated Sick Leave	8,140	0	0	1,662	0	0
5210000 - Fica Taxes	8,311	11,013	11,013	6,869	15,038	4,025
5220000 - Retirement Contributions	9,200	15,235	15,235	10,425	20,672	5,437
5230000 - Health Insurance	22,608	35,460	35,460	21,684	45,331	9,871
5231000 - Life Insurance	140	135	135	118	184	49
5232000 - Dental Insurance	674	707	707	450	825	118
5233000 - Lt Disability Insurance	187	237	237	157	324	87
5233100 - St Disability Insurance	346	317	317	291	431	114
5240000 - Workers' Compensation	4,947	3,709	3,709	2,301	3,909	200
<b>Personal Services:</b>	<b>\$159,928</b>	<b>\$208,246</b>	<b>\$208,246</b>	<b>\$138,835</b>	<b>\$279,828</b>	<b>\$71,582</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	119,763	0	33,447	15,379	0	0
5312000 - Tax Collector Fees	54,971	47,378	47,378	59,525	47,378	0
5340000 - Other Contractual Services	19,288	60,565	60,565	12,617	60,565	0
5400000 - Travel And Per Diem	326	3,300	3,300	0	1,350	-1,950
5410000 - Communications	5,469	5,024	5,024	3,854	5,375	351
5420000 - Freight & Postage Services	2,710	2,500	2,500	0	2,500	0
5430000 - Utility Services	320,809	290,000	290,000	213,516	301,600	11,600
5440000 - Rentals And Leases	780	780	780	520	780	0
5450000 - Insurance	1,030	6,175	6,175	6,175	6,596	421
5460000 - Repair & Maintenance Svcs	1,930,904	2,250,894	2,250,894	1,390,054	2,955,200	704,306
5462000 - Rep & Maint-automotive	1,816	3,000	3,000	229	1,000	-2,000
5470000 - Printing And Binding	1,317	2,500	2,500	799	1,500	-1,000
5490000 - Oth Current Chgs & Obligations	0	120	120	0	0	-120
5490501 - OH-Workers' Compensation	607	813	813	813	1,000	187
5490502 - OH-Property & Liability Insuranc	156	716	716	716	716	0
5490503 - OH-Dental Insurance	112	135	135	135	166	31
5490504 - OH-Health Insurance	488	675	675	675	830	155
5490505 - OH-Life/AD&D, STD, LTD	266	164	164	164	202	38
5490510 - Fleet Overhead	0	109	109	55	109	0
5511000 - Office Supplies	118	500	500	162	300	-200
5520000 - Operating Supplies	225	1,000	1,000	204	500	-500
5521000 - Gas & Oil	3,449	6,360	6,360	1,122	5,400	-960
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	35	3,870	3,870	35	3,870	0
5550000 - Training	0	550	550	0	550	0
<b>Operating Expenses:</b>	<b>\$2,464,639</b>	<b>\$2,787,628</b>	<b>\$2,821,075</b>	<b>\$1,706,747</b>	<b>\$3,497,987</b>	<b>\$710,359</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	15,000	0	0	0	-15,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$15,000</b>

**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	91,910	211,577	211,577	158,683	232,735	21,158
5910510 - Tran Out Fleet	1,007	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$92,917</b>	<b>\$211,577</b>	<b>\$211,577</b>	<b>\$158,683</b>	<b>\$232,735</b>	<b>\$21,158</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	412,171	412,171	0	213,518	-198,653
5990020 - Reserve For Contingency	0	26,917	271,188	0	0	-26,917
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$439,088</b>	<b>\$683,359</b>	<b>\$0</b>	<b>\$213,518</b>	<b>-\$225,570</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,717,484</b>	<b>\$3,661,539</b>	<b>\$3,924,257</b>	<b>\$2,004,265</b>	<b>\$4,224,068</b>	<b>\$562,529</b>

## FUND 156 – FEDERAL AND STATE GRANT FUND

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### TRENDS & ISSUES

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

This Fund supports 4 grant funded FTEs, which is unchanged from the FY18 Adopted Budget.

Included in the request are anticipated grant awards for the following FY19 CIP projects: Landscape for East and West 192, Fanny Bass Slough Stormwater Improvements, Kempfer Road Culvert Replacement, Seven Dwarfs Lane Drainage Improvements, Shingle Creek Basin Stormwater Improvements, ATMS Phase 4, County Sidewalks/Trails, Lakeshore to Neptune Bike/Pedestrian Path, NeoCity Way, and W192 ART (Autonomous Rapid Transit).

### REVENUES

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

## 156-FEDERAL AND STATE GRANTS FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	16,022,120	42,741,058	41,955,320	2,574,790	18,859,044	-23,882,014
Miscellaneous Revenues	846	0	0	0	0	0
<b>Total</b>	<b><u>16,022,965</u></b>	<b><u>42,741,058</u></b>	<b><u>41,955,320</u></b>	<b><u>2,574,790</u></b>	<b><u>18,859,044</u></b>	<b><u>-23,882,014</u></b>
<b>Expenditures</b>						
Personal Services	224,093	235,139	237,487	161,710	243,600	8,461
Operating Expenses	135,697	185,926	201,897	87,665	175,183	-10,743
Capital Outlay	15,441,494	41,987,996	41,146,886	3,083,569	18,108,264	-23,879,732
Grants and Aids	119,769	331,997	369,050	17,275	331,997	0
Transfers Out	101,912	0	0	0	0	0
<b>Total</b>	<b><u>16,022,965</u></b>	<b><u>42,741,058</u></b>	<b><u>41,955,320</u></b>	<b><u>3,350,218</u></b>	<b><u>18,859,044</u></b>	<b><u>-23,882,014</u></b>

**1241 - OFFICE OF MANAGEMENT & BUDGET**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	14,000	14,000	14,000	14,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	20,971	0	0	0	0	0
5811000-Aids To Gov't Agencies	25,181	0	0	0	0	0
5820000 - Aids To Private Organization	29,295	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$75,447</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	1,800	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$1,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$77,247</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$14,000</b>	<b>\$0</b>

**1243 - BUSINESS SERVICES**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	2,222,412	2,222,412	0	2,222,412	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,222,412</b>	<b>\$2,222,412</b>	<b>\$0</b>	<b>\$2,222,412</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,222,412</b>	<b>\$2,222,412</b>	<b>\$0</b>	<b>\$2,222,412</b>	<b>\$0</b>



### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	592,464	592,464
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$592,464</b>	<b>\$592,464</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$592,464</b>	<b>\$592,464</b>

**1402 - EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	500,000	500,000	0	0	-500,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$500,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$500,000</b>

**1418 - MOSQUITO CONTROL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	873	1,516	1,516	0	4,229	2,713
5522000 - Chemicals	26,315	26,315	27,242	0	22,777	-3,538
5540000 - Books,pubs,subs & Membership	70	70	70	0	70	0
5550000 - Training	4,282	3,639	3,639	1,872	5,391	1,752
<b>Operating Expenses:</b>	<b>\$31,540</b>	<b>\$31,540</b>	<b>\$32,467</b>	<b>\$1,872</b>	<b>\$32,467</b>	<b>\$927</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$31,540</b>	<b>\$31,540</b>	<b>\$32,467</b>	<b>\$1,872</b>	<b>\$32,467</b>	<b>\$927</b>

**1457 - COMMUNITY DEVELOPMENT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,115	0	0	0	0	0
5400000 - Travel And Per Diem	0	2,500	2,500	0	2,500	0
5460000 - Repair & Maintenance Svcs	1,311	0	0	0	0	0
5520000 - Operating Supplies	2,319	27,962	27,962	574	32,388	4,426
<b>Operating Expenses:</b>	<b>\$4,745</b>	<b>\$30,462</b>	<b>\$30,462</b>	<b>\$574</b>	<b>\$34,888</b>	<b>\$4,426</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,745</b>	<b>\$30,462</b>	<b>\$30,462</b>	<b>\$574</b>	<b>\$34,888</b>	<b>\$4,426</b>

**1518 - VOCA**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	55,618	62,858	62,858	36,548	62,858	0
5130001 - Vacancy Factor	0	-1,100	-1,100	0	-1,100	0
5140000 - Overtime	0	0	0	6	0	0
5160000 - Compensated Annual Leave	2,395	0	0	857	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	593	0	0
5170000 - Compensated Sick Leave	3,015	0	0	725	0	0
5210000 - Fica Taxes	4,433	4,810	4,810	2,790	4,810	0
5220000 - Retirement Contributions	4,655	4,978	4,978	3,067	5,192	214
5230000 - Health Insurance	17,167	20,047	20,047	11,939	19,289	-758
5231000 - Life Insurance	70	60	60	43	60	0
5232000 - Dental Insurance	518	580	580	320	580	0
5233000 - Lt Disability Insurance	93	104	104	58	104	0
5233100 - St Disability Insurance	171	138	138	107	138	0
5240000 - Workers' Compensation	139	164	164	89	144	-20
<b>Personal Services:</b>	<b>\$88,273</b>	<b>\$92,639</b>	<b>\$92,639</b>	<b>\$57,142</b>	<b>\$92,075</b>	<b>-\$564</b>
<b>Operating Expenses:</b>						
5390000 - Training	0	4,000	4,000	0	4,000	0
5400000 - Travel And Per Diem	1,493	222	222	0	222	0
5490000 - Oth Current Chgs & Obligations	0	15,703	15,703	0	16,387	684
5490504 - OH-Health Insurance	0	120	120	0	0	-120
5511000 - Office Supplies	386	900	900	325	900	0
5520000 - Operating Supplies	2,000	2,000	2,000	325	2,000	0
5541000 - Registration Fees	0	0	0	698	0	0
<b>Operating Expenses:</b>	<b>\$3,879</b>	<b>\$22,945</b>	<b>\$22,945</b>	<b>\$1,348</b>	<b>\$23,509</b>	<b>\$564</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$92,152</b>	<b>\$115,584</b>	<b>\$115,584</b>	<b>\$58,489</b>	<b>\$115,584</b>	<b>\$0</b>

**2125 - COUNTYWIDE FIRE PROTECTION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460000 - Repair & Maintenance Svcs	0	0	4,406	4,406	0	0
5520000 - Operating Supplies	9,887	0	6,351	6,351	0	0
<b>Operating Expenses:</b>	<b>\$9,887</b>	<b>\$0</b>	<b>\$10,757</b>	<b>\$10,757</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	63,945	0	58,056	58,055	0	0
<b>Capital Outlay:</b>	<b>\$63,945</b>	<b>\$0</b>	<b>\$58,056</b>	<b>\$58,055</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	44,322	0	37,053	13,763	0	0
<b>Grants and Aids:</b>	<b>\$44,322</b>	<b>\$0</b>	<b>\$37,053</b>	<b>\$13,763</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$118,154</b>	<b>\$0</b>	<b>\$105,866</b>	<b>\$82,575</b>	<b>\$0</b>	<b>\$0</b>

## 2141 - EMERGENCY MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	88,844	104,784	106,193	71,016	110,635	5,851
5120002 - Disaster Relief	3,526	0	0	0	0	0
5160000 - Compensated Annual Leave	5,140	0	0	2,910	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,409	0	0
5160020 - Compensated Admin Leave	1,629	0	0	2,004	0	0
5170000 - Compensated Sick Leave	1,084	0	0	714	0	0
5210000 - Fica Taxes	7,598	8,017	8,423	5,796	8,465	448
5220000 - Retirement Contributions	7,915	8,299	8,772	6,249	9,140	841
5230000 - Health Insurance	18,673	20,046	20,046	12,541	21,920	1,874
5231000 - Life Insurance	125	98	105	84	104	6
5232000 - Dental Insurance	572	582	582	342	581	-1
5233000 - Lt Disability Insurance	167	172	181	112	182	10
5233100 - St Disability Insurance	309	230	248	208	244	14
5240000 - Workers' Compensation	237	272	298	182	254	-18
<b>Personal Services:</b>	<b>\$135,820</b>	<b>\$142,500</b>	<b>\$144,848</b>	<b>\$104,568</b>	<b>\$151,525</b>	<b>\$9,025</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	3,992	10,193	7,193	5,622	9,330	-863
5410000 - Communications	10,093	10,334	14,126	8,844	11,821	1,487
5460000 - Repair & Maintenance Svcs	0	8,784	8,784	2,174	0	-8,784
5462000 - Rep & Maint-automotive	0	0	0	1,944	0	0
5470000 - Printing And Binding	4,588	4,000	3,000	2,735	5,043	1,043
5490000 - Oth Current Chgs & Obligations	15,152	0	0	495	0	0
5511000 - Office Supplies	877	469	1,469	1,324	4,723	4,254
5512000 - Office Equipment	3,740	0	0	0	0	0
5520000 - Operating Supplies	5,339	21,637	12,964	6,853	9,000	-12,637
5520010 - Computer Software	0	0	0	7,200	0	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	750	0	0
5521000 - Gas & Oil	0	0	0	46	0	0
5540000 - Books,pubs,subs & Membership	884	2,247	1,008	1,085	1,087	-1,160
5541000 - Registration Fees	2,295	1,970	1,970	2,635	1,970	0
5550000 - Training	8,300	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$55,259</b>	<b>\$59,634</b>	<b>\$50,514</b>	<b>\$41,707</b>	<b>\$42,974</b>	<b>-\$16,660</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	13,747	12,111	12,054	12,054
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,747</b>	<b>\$12,111</b>	<b>\$12,054</b>	<b>\$12,054</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$191,079</b>	<b>\$202,134</b>	<b>\$209,109</b>	<b>\$158,386</b>	<b>\$206,553</b>	<b>\$4,419</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	3,110,777	3,110,777
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,110,777</b>	<b>\$3,110,777</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,110,777</b>	<b>\$3,110,777</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	5,295,577	5,295,577	457,602	0	-5,295,577
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$5,295,577</b>	<b>\$5,295,577</b>	<b>\$457,602</b>	<b>\$0</b>	<b>-\$5,295,577</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$5,295,577</b>	<b>\$5,295,577</b>	<b>\$457,602</b>	<b>\$0</b>	<b>-\$5,295,577</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	15,363,611	31,956,600	31,057,094	2,555,801	10,157,150	-21,799,450
<b>Capital Outlay:</b>	<b>\$15,363,611</b>	<b>\$31,956,600</b>	<b>\$31,057,094</b>	<b>\$2,555,801</b>	<b>\$10,157,150</b>	<b>-\$21,799,450</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,363,611</b>	<b>\$31,956,600</b>	<b>\$31,057,094</b>	<b>\$2,555,801</b>	<b>\$10,157,150</b>	<b>-\$21,799,450</b>

**6173 - HUMAN SERVICES DEPT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	12,173	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$12,173</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	0	317,437	317,437	3,512	317,437	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$317,437</b>	<b>\$317,437</b>	<b>\$3,512</b>	<b>\$317,437</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,173</b>	<b>\$317,437</b>	<b>\$317,437</b>	<b>\$3,512</b>	<b>\$317,437</b>	<b>\$0</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	15,000	13,407	26,814	17,407	13,407	0
5520000 - Operating Supplies	1,785	13,938	13,938	0	13,938	0
5520020 - Computer Hardware, Non-Capit.	1,077	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	352	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$18,214</b>	<b>\$27,345</b>	<b>\$40,752</b>	<b>\$17,407</b>	<b>\$27,345</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	13,939	13,407	0	0	13,407	0
<b>Capital Outlay:</b>	<b>\$13,939</b>	<b>\$13,407</b>	<b>\$0</b>	<b>\$0</b>	<b>\$13,407</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	14,560	14,560	0	14,560	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$14,560</b>	<b>\$14,560</b>	<b>\$0</b>	<b>\$14,560</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	100,112	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$100,112</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$132,265</b>	<b>\$55,312</b>	<b>\$55,312</b>	<b>\$17,407</b>	<b>\$55,312</b>	<b>\$0</b>

**9231 - W192 REDEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	2,000,000	2,000,000	0	2,000,000	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$2,000,000</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 FTEs, which is unchanged from the FY18 Adopted Budget. Personal Services increased 4.99% as a result of a change in health insurance plan selection and 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 increased 5.22% from the FY18 Adopted Budget primarily due to increases in Repair & Maintenance Services for 2 HVAC Bard Units and an increase in the Motorola's agreement, as well as the purchase of Property and Liability Insurance.

Capital Outlay decreased 65.51% from the FY18 Adopted Budget primarily because there are no new projects submitted for funding in FY19. Ongoing projects will be funded by Fund Balance, which will be included later on in the budget process in order to have as accurate of estimates as possible.

Overall, this budget decreased 23.31% from the FY18 Adopted Budget.

### REVENUES

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

## 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	585,503	787,621	787,621	342,274	722,496	-65,125
Judgment, Fines & Forfeits	387,746	357,148	357,148	236,429	348,349	-8,799
Miscellaneous Revenues	44,765	31,657	31,657	22,591	42,881	11,224
Less 5% Statutory Reduction	0	-58,821	-58,821	0	-55,686	3,135
Transfers In	1,068,281	681,268	681,268	510,951	1,127,021	445,753
Fund Balance	0	2,059,212	2,106,219	0	829,115	-1,230,097
<b>Total</b>	<b><u>2,086,294</u></b>	<b><u>3,858,085</u></b>	<b><u>3,905,092</u></b>	<b><u>1,112,246</u></b>	<b><u>3,014,176</u></b>	<b><u>-843,909</u></b>
<b>Expenditures</b>						
Personal Services	328,075	334,705	334,705	247,832	351,410	16,705
Operating Expenses	1,681,496	1,726,242	1,726,242	1,316,989	1,816,298	90,056
Capital Outlay	21,406	1,391,600	1,030,000	0	480,000	-911,600
Transfers Out	127,104	157,917	157,917	118,438	173,709	15,792
Reserves - Operating	0	247,621	294,628	0	192,759	-54,862
Reserves - Capital	0	0	361,600	0	0	0
<b>Total</b>	<b><u>2,158,081</u></b>	<b><u>3,858,085</u></b>	<b><u>3,905,092</u></b>	<b><u>1,683,259</u></b>	<b><u>3,014,176</u></b>	<b><u>-843,909</u></b>

**1247 - IT INFRASTRUCTURE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<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>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	30,000	30,000	0	0	-30,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$30,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$30,000</b>

**4125 - FACILITIES MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,600	2,000	2,000	800	2,000	0
5430000 - Utility Services	70,979	85,000	85,000	46,195	85,000	0
5440000 - Rentals And Leases	2,998	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	38,839	29,000	29,000	7,876	54,000	25,000
5521000 - Gas & Oil	2,238	4,000	4,000	1,660	4,000	0
<b>Operating Expenses:</b>	<b>\$116,654</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$56,531</b>	<b>\$145,000</b>	<b>\$25,000</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	0	0	420,000	420,000
5640000 - Machinery & Equipment	0	0	0	0	60,000	60,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$480,000</b>	<b>\$480,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$116,654</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$56,531</b>	<b>\$625,000</b>	<b>\$505,000</b>

**9800 - COMMUNICATIONS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	1,361,600	1,000,000	0	0	-1,361,600
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$1,361,600</b>	<b>\$1,000,000</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>\$1,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,361,600</b>

**9820 - COUNTYWIDE COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	203,415	241,665	241,665	158,167	238,050	-3,615
5120002 - Disaster Relief	5,096	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,264	-4,264	0	-4,219	45
5140000 - Overtime	3,007	1,997	1,997	1,920	3,000	1,003
5140003 - Overtime- Disaster Relief	2,240	0	0	0	0	0
5160000 - Compensated Annual Leave	12,403	0	0	10,665	0	0
5160020 - Compensated Admin Leave	1,937	0	0	1,999	0	0
5170000 - Compensated Sick Leave	9,230	0	0	5,100	0	0
5210000 - Fica Taxes	16,882	18,640	18,640	12,588	18,440	-200
5220000 - Retirement Contributions	22,494	23,829	23,829	17,366	25,812	1,983
5230000 - Health Insurance	42,276	45,322	45,322	33,169	60,822	15,500
5231000 - Life Insurance	275	230	230	207	228	-2
5232000 - Dental Insurance	952	972	972	699	1,209	237
5233000 - Lt Disability Insurance	370	402	402	279	397	-5
5233100 - St Disability Insurance	682	538	538	515	531	-7
5240000 - Workers' Compensation	6,817	5,374	5,374	5,159	7,140	1,766
<b>Personal Services:</b>	<b>\$328,075</b>	<b>\$334,705</b>	<b>\$334,705</b>	<b>\$247,832</b>	<b>\$351,410</b>	<b>\$16,705</b>
<b>Operating Expenses:</b>						
5313000 - Legal & Engineering Svcs	0	300	300	0	0	-300
5340000 - Other Contractual Services	0	500	500	0	0	-500
5400000 - Travel And Per Diem	3,977	5,020	5,020	464	3,320	-1,700
5410000 - Communications	2,178	2,208	2,208	1,503	2,244	36
5420000 - Freight & Postage Services	1,174	800	800	689	800	0
5440000 - Rentals And Leases	62,915	66,684	66,684	58,564	62,734	-3,950
5450000 - Insurance	64,385	37,482	37,482	37,482	77,013	39,531
5460000 - Repair & Maintenance Svcs	1,389,719	1,452,267	1,452,267	1,136,637	1,488,425	36,158
5462000 - Rep & Maint-automotive	1,913	1,800	1,800	1,247	2,400	600
5490000 - Oth Current Chgs & Obligations	118	0	0	0	0	0
5490501 - OH-Workers' Compensation	844	1,049	1,049	1,049	1,049	0
5490502 - OH-Property & Liability Insuranc	9,778	4,344	4,344	4,344	4,344	0
5490503 - OH-Dental Insurance	157	174	174	174	174	0
5490504 - OH-Health Insurance	677	868	868	868	868	0
5490505 - OH-Life/AD&D, STD, LTD	480	337	337	337	337	0
5490510 - Fleet Overhead	0	109	109	55	109	0
5511000 - Office Supplies	191	500	500	440	500	0
5512000 - Office Equipment	0	1,000	1,000	103	500	-500
5520000 - Operating Supplies	1,496	500	500	1,724	1,000	500
5520020 - Computer Hardware, Non-Capit	979	0	0	0	0	0
5521000 - Gas & Oil	3,015	3,600	3,600	1,531	3,600	0
5525000 - Tools	566	1,400	1,400	0	1,000	-400
5526000 - Clothing	303	900	900	420	900	0
5540000 - Books,pubs,subs & Membership	92	0	0	130	131	131
5541000 - Registration Fees	840	5,000	5,000	0	450	-4,550
<b>Operating Expenses:</b>	<b>\$1,545,798</b>	<b>\$1,586,842</b>	<b>\$1,586,842</b>	<b>\$1,247,761</b>	<b>\$1,651,898</b>	<b>\$65,056</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	21,406	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$21,406</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 9820 - COUNTYWIDE COMMUNICATIONS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	126,530	157,917	157,917	118,438	173,709	15,792
5910510 - Tran Out Fleet	574	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$127,104</b>	<b>\$157,917</b>	<b>\$157,917</b>	<b>\$118,438</b>	<b>\$173,709</b>	<b>\$15,792</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	247,621	247,621	0	192,759	-54,862
5990020 - Reserve For Contingency	0	0	47,007	0	0	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$247,621</b>	<b>\$294,628</b>	<b>\$0</b>	<b>\$192,759</b>	<b>-\$54,862</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	361,600	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$361,600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,022,382</b>	<b>\$2,327,085</b>	<b>\$2,735,692</b>	<b>\$1,614,031</b>	<b>\$2,369,776</b>	<b>\$42,691</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 11.65 FTEs, which remains unchanged from the FY18 Adopted Budget. Personal Services decreased 2.33% or \$17,369 due to the following:

- Two new employees opting out of Health and Dental benefits.
- 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 \$1,942,173 primarily due to an increase to Other Current Charges and Obligations, Contractual Services and Office Supplies.

Overall, this Fund increased \$1,868,804 over the FY18 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**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	13,656,384	13,918,320	13,918,320	8,042,077	14,556,342	638,022
Miscellaneous Revenues	63,522	24,040	24,040	33,938	2,040	-22,000
Less 5% Statutory Reduction	0	-1,202	-1,202	0	-102	1,100
Fund Balance	0	879,350	2,200,572	0	2,131,032	1,251,682
<b>Total</b>	<b>13,719,906</b>	<b>14,820,508</b>	<b>16,141,730</b>	<b>8,076,014</b>	<b>16,689,312</b>	<b>1,868,804</b>
<b>Expenditures</b>						
Personal Services	622,321	744,254	744,254	508,200	726,885	-17,369
Operating Expenses	12,654,431	14,020,254	15,341,476	9,550,369	15,962,427	1,942,173
Capital Outlay	0	56,000	56,000	50,880	0	-56,000
Transfers Out	1,289	0	0	0	0	0
<b>Total</b>	<b>13,278,040</b>	<b>14,820,508</b>	<b>16,141,730</b>	<b>10,109,448</b>	<b>16,689,312</b>	<b>1,868,804</b>

**6113 - SECTION 8 HOUSING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	407,016	532,409	532,409	324,079	539,034	6,625
5120002 - Disaster Relief	1,679	0	0	0	0	0
5130001 - Vacancy Factor	0	-9,318	-9,318	0	-9,433	-115
5140000 - Overtime	1,468	0	0	2,018	0	0
5140003 - Overtime- Disaster Relief	87	0	0	0	0	0
5150300 - Class C Meals	24	0	0	72	0	0
5160000 - Compensated Annual Leave	23,943	0	0	13,824	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,125	0	0
5160020 - Compensated Admin Leave	2,034	0	0	951	0	0
5170000 - Compensated Sick Leave	7,860	0	0	21,595	0	0
5210000 - Fica Taxes	32,408	40,730	40,730	26,741	41,234	504
5220000 - Retirement Contributions	39,585	42,166	42,166	34,028	40,214	-1,952
5230000 - Health Insurance	98,328	129,017	129,017	77,750	106,354	-22,663
5231000 - Life Insurance	519	503	503	385	510	7
5232000 - Dental Insurance	2,670	3,283	3,283	1,934	2,751	-532
5233000 - Lt Disability Insurance	693	876	876	514	887	11
5233100 - St Disability Insurance	1,280	1,171	1,171	950	1,185	14
5240000 - Workers' Compensation	2,729	3,417	3,417	2,235	4,149	732
<b>Personal Services:</b>	<b>\$622,321</b>	<b>\$744,254</b>	<b>\$744,254</b>	<b>\$508,200</b>	<b>\$726,885</b>	<b>-\$17,369</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	279	300	300	2,240	1,000	700
5320000 - Accounting & Auditing Svcs	2,500	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	9,680	5,000	5,000	7,109	9,000	4,000
5400000 - Travel And Per Diem	16,854	7,500	7,500	6,150	9,000	1,500
5410000 - Communications	1,830	1,700	1,700	2,231	2,500	800
5420000 - Freight & Postage Services	7,884	8,000	8,000	3,148	5,000	-3,000
5440000 - Rentals And Leases	4,752	4,000	4,000	2,630	4,000	0
5450000 - Insurance	0	4,650	4,650	0	2,510	-2,140
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	1,855	2,000	2,000	316	1,000	-1,000
5470000 - Printing And Binding	240	400	400	282	500	100
5480000 - Promotional Activities	608	5,000	5,000	1,489	5,000	0
5490000 - Oth Current Chgs & Obligations	29,262	1,423,962	2,745,184	13,220	3,363,517	1,939,555
5490501 - OH-Workers' Compensation	0	3,647	3,647	0	3,647	0
5490502 - OH-Property & Liability Insuranc	0	427	427	0	427	0
5490503 - OH-Dental Insurance	0	607	607	0	607	0
5490504 - OH-Health Insurance	0	3,017	3,017	0	3,017	0
5490505 - OH-Life/AD&D, STD, LTD	0	734	734	0	734	0
5511000 - Office Supplies	15,098	11,000	11,000	14,050	15,000	4,000
5512000 - Office Equipment	0	0	0	671	0	0
5520000 - Operating Supplies	10,847	7,500	7,500	5,487	7,500	0
5520020 - Computer Hardware, Non-Capit.	0	0	0	630	0	0
5521000 - Gas & Oil	2,905	3,000	3,000	1,975	3,000	0
5540000 - Books,pubs,subs & Membership	1,097	1,000	1,000	105	0	-1,000
5541000 - Registration Fees	6,172	6,000	6,000	2,897	6,000	0
5550000 - Training	2,521	3,000	3,000	3,528	5,000	2,000
<b>Operating Expenses:</b>	<b>\$114,384</b>	<b>\$1,506,744</b>	<b>\$2,827,966</b>	<b>\$68,159</b>	<b>\$3,452,259</b>	<b>\$1,945,515</b>



**6113 - SECTION 8 HOUSING**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	1,099	0	0
5650000 - Construction In Progress	0	56,000	56,000	49,781	0	-56,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$56,000</b>	<b>\$56,000</b>	<b>\$50,880</b>	<b>\$0</b>	<b>-\$56,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$736,705</b>	<b>\$2,306,998</b>	<b>\$3,628,220</b>	<b>\$627,238</b>	<b>\$4,179,144</b>	<b>\$1,872,146</b>

**6168 - SECTION 8-PROGRAM**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	1,323,088	1,319,668	1,319,668	943,063	1,251,556	-68,112
5491000 - Other Government Agencies	11,216,959	11,193,624	11,193,624	8,539,038	11,258,394	64,770
<b>Operating Expenses:</b>	<b>\$12,540,047</b>	<b>\$12,513,292</b>	<b>\$12,513,292</b>	<b>\$9,482,101</b>	<b>\$12,509,950</b>	<b>-\$3,342</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,540,047</b>	<b>\$12,513,292</b>	<b>\$12,513,292</b>	<b>\$9,482,101</b>	<b>\$12,509,950</b>	<b>-\$3,342</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	218	218	109	218	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$218</b>	<b>\$218</b>	<b>\$109</b>	<b>\$218</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	1,289	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$1,289</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,289</b>	<b>\$218</b>	<b>\$218</b>	<b>\$109</b>	<b>\$218</b>	<b>\$0</b>

## FUND 177 – FIRE IMPACT FEE

### TRENDS & ISSUES

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

The Fire Impact Fee Fund does not support Personal Services.

Operating Expenditures decreased 93.29% primarily due to Professional Services that are no longer needed in FY19.

Capital Outlay decreased 100% from the FY18 Adopted Budget because there are no new projects submitted for funding for FY19. Ongoing projects will be funded by Fund Balance which will be included later on the budget process in order to have as accurate as estimates as possible.

Overall, at this time of the process, this Fund decreased 99.95% from the FY18 Adopted Budget.

### REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This fund is also supported by interest and fund balance.

## 177-FIRE IMPACT FEE FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	813,766	643,906	643,906	501,925	786,744	142,838
Charges For Services	1,115	0	0	126	0	0
Miscellaneous Revenues	22,439	5,000	5,000	7,686	10,000	5,000
Less 5% Statutory Reduction	0	-32,445	-32,445	0	-39,837	-7,392
Fund Balance	0	2,661,286	2,876,107	0	363,687	-2,297,599
<b>Total</b>	<b>837,320</b>	<b>3,277,747</b>	<b>3,492,568</b>	<b>509,738</b>	<b>1,120,594</b>	<b>-2,157,153</b>
<b>Expenditures</b>						
Operating Expenses	13,063	22,369	22,369	11,274	1,500	-20,869
Capital Outlay	426,574	3,161,591	3,058,988	1,285,843	0	-3,161,591
Transfers Out	25,667	41,345	41,345	31,009	45,480	4,135
Reserves - Operating	0	0	0	0	12,528	12,528
Reserves - Capital	0	52,442	369,866	0	1,061,086	1,008,644
<b>Total</b>	<b>465,304</b>	<b>3,277,747</b>	<b>3,492,568</b>	<b>1,328,126</b>	<b>1,120,594</b>	<b>-2,157,153</b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	426,574	3,161,591	3,058,988	1,285,843	0	-3,161,591
<b>Capital Outlay:</b>	<b>\$426,574</b>	<b>\$3,161,591</b>	<b>\$3,058,988</b>	<b>\$1,285,843</b>	<b>\$0</b>	<b>-\$3,161,591</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$426,574</b>	<b>\$3,161,591</b>	<b>\$3,058,988</b>	<b>\$1,285,843</b>	<b>\$0</b>	<b>-\$3,161,591</b>

**2125 - COUNTYWIDE FIRE PROTECTION**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	20,369	20,369	0	0	-20,369
5310006 - Legal Fees	12,225	0	0	10,875	0	0
5340000 - Other Contractual Services	838	2,000	2,000	99	1,000	-1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	301	500	500
<b>Operating Expenses:</b>	<b>\$13,063</b>	<b>\$22,369</b>	<b>\$22,369</b>	<b>\$11,274</b>	<b>\$1,500</b>	<b>-\$20,869</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	25,667	41,345	41,345	31,009	45,480	4,135
<b>Transfers Out:</b>	<b>\$25,667</b>	<b>\$41,345</b>	<b>\$41,345</b>	<b>\$31,009</b>	<b>\$45,480</b>	<b>\$4,135</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	7,830	7,830
5990020 - Reserve For Contingency	0	0	0	0	4,698	4,698
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,528</b>	<b>\$12,528</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	52,442	369,866	0	1,061,086	1,008,644
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$52,442</b>	<b>\$369,866</b>	<b>\$0</b>	<b>\$1,061,086</b>	<b>\$1,008,644</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$38,730</b>	<b>\$116,156</b>	<b>\$433,580</b>	<b>\$42,283</b>	<b>\$1,120,594</b>	<b>\$1,004,438</b>

## FUND 178 – PARKS IMPACT FEE FUND

### TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities.

For FY19, the budget is projected at \$6,255,807, a decrease of \$474,079 from the FY18 Adopted Budget. Capital Outlay includes the requested FY19 CIP projects, which include the 65<sup>th</sup> Infantry Park, West Osceola Recreation Facilities, Park Property Purchase, Hanover Lakes Project, Lake Lizzie Conservation Area and Marydia Neighborhood Park. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible. Up to 1.5% of collected fees can be transferred to the General Fund for the administration of this program.

### REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY19 reflects a 6.83% decrease over the FY18 Adopted Budget.



## 178-PARKS IMPACT FEE FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	2,788,784	2,635,998	2,635,998	1,866,455	2,455,894	-180,104
Charges For Services	747	769	769	512	664	-105
Miscellaneous Revenues	61,811	35,000	35,000	17,186	0	-35,000
Less 5% Statutory Reduction	0	-133,588	-133,588	0	-122,829	10,759
Fund Balance	0	4,191,707	6,481,235	0	3,922,078	-269,629
<b>Total</b>	<b><u>2,851,343</u></b>	<b><u>6,729,886</u></b>	<b><u>9,019,414</u></b>	<b><u>1,884,153</u></b>	<b><u>6,255,807</u></b>	<b><u>-474,079</u></b>
<b>Expenditures</b>						
Operating Expenses	32,465	108,100	170,300	50,521	8,100	-100,000
Capital Outlay	4,270,516	2,513,851	4,921,948	1,947,720	3,079,000	565,149
Transfers Out	116,443	136,235	136,235	102,176	149,859	13,624
Reserves - Capital	0	3,971,700	3,790,931	0	3,018,848	-952,852
<b>Total</b>	<b><u>4,419,424</u></b>	<b><u>6,729,886</u></b>	<b><u>9,019,414</u></b>	<b><u>2,100,418</u></b>	<b><u>6,255,807</u></b>	<b><u>-474,079</u></b>

**1400 - COMMUNITY DEVELOPMENT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	50,000	30,000	45,238	29,073	0	-30,000
<b>Capital Outlay:</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$45,238</b>	<b>\$29,073</b>	<b>\$0</b>	<b>-\$30,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$50,000</b>	<b>\$30,000</b>	<b>\$45,238</b>	<b>\$29,073</b>	<b>\$0</b>	<b>-\$30,000</b>

**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	4,220,516	2,483,851	4,876,710	1,918,647	3,079,000	595,149
<b>Capital Outlay:</b>	<b>\$4,220,516</b>	<b>\$2,483,851</b>	<b>\$4,876,710</b>	<b>\$1,918,647</b>	<b>\$3,079,000</b>	<b>\$595,149</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,220,516</b>	<b>\$2,483,851</b>	<b>\$4,876,710</b>	<b>\$1,918,647</b>	<b>\$3,079,000</b>	<b>\$595,149</b>

**7210 - COUNTYWIDE PARKS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	31,877	100,000	162,200	50,209	0	-100,000
5340000 - Other Contractual Services	418	3,200	3,200	292	3,200	0
<b>Operating Expenses:</b>	<b>\$32,295</b>	<b>\$103,200</b>	<b>\$165,400</b>	<b>\$50,501</b>	<b>\$3,200</b>	<b>-\$100,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	115,860	136,190	136,190	102,143	149,809	13,619
<b>Transfers Out:</b>	<b>\$115,860</b>	<b>\$136,190</b>	<b>\$136,190</b>	<b>\$102,143</b>	<b>\$149,809</b>	<b>\$13,619</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	2,110,921	2,019,759	0	1,081,154	-1,029,767
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,110,921</b>	<b>\$2,019,759</b>	<b>\$0</b>	<b>\$1,081,154</b>	<b>-\$1,029,767</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$148,155</b>	<b>\$2,350,311</b>	<b>\$2,321,349</b>	<b>\$152,643</b>	<b>\$1,234,163</b>	<b>-\$1,116,148</b>

**7211 - COMM PARK ZONE 1**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	126	3,250	3,250	18	3,250	0
<b>Operating Expenses:</b>	<b>\$126</b>	<b>\$3,250</b>	<b>\$3,250</b>	<b>\$18</b>	<b>\$3,250</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	1,382,269	1,382,269	0	1,490,039	107,770
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$1,382,269</b>	<b>\$1,382,269</b>	<b>\$0</b>	<b>\$1,490,039</b>	<b>\$107,770</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$126</b>	<b>\$1,385,519</b>	<b>\$1,385,519</b>	<b>\$18</b>	<b>\$1,493,289</b>	<b>\$107,770</b>

**7212 - COMM PARK ZONE 2**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	44	1,050	1,050	3	1,050	0
<b>Operating Expenses:</b>	<b>\$44</b>	<b>\$1,050</b>	<b>\$1,050</b>	<b>\$3</b>	<b>\$1,050</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	538	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$538</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	334,416	244,809	0	313,244	-21,172
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$334,416</b>	<b>\$244,809</b>	<b>\$0</b>	<b>\$313,244</b>	<b>-\$21,172</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$582</b>	<b>\$335,466</b>	<b>\$245,859</b>	<b>\$3</b>	<b>\$314,294</b>	<b>-\$21,172</b>

**7213 - COMM PARK ZONE 3**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<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>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	92,222	92,222	0	86,662	-5,560
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$92,222</b>	<b>\$92,222</b>	<b>\$0</b>	<b>\$86,662</b>	<b>-\$5,560</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$92,422</b>	<b>\$92,422</b>	<b>\$0</b>	<b>\$86,862</b>	<b>-\$5,560</b>

**7214 - COMM PARK ZONE 4**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<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>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	40,939	40,939	0	36,047	-4,892
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$40,939</b>	<b>\$40,939</b>	<b>\$0</b>	<b>\$36,047</b>	<b>-\$4,892</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$41,139</b>	<b>\$41,139</b>	<b>\$0</b>	<b>\$36,247</b>	<b>-\$4,892</b>



**7215 - COMM PARK ZONE 5**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 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	45	45	45	34	50	5
<b>Transfers Out:</b>	<b>\$45</b>	<b>\$45</b>	<b>\$45</b>	<b>\$34</b>	<b>\$50</b>	<b>\$5</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	10,933	10,933	0	11,702	769
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$10,933</b>	<b>\$10,933</b>	<b>\$0</b>	<b>\$11,702</b>	<b>\$769</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$45</b>	<b>\$11,178</b>	<b>\$11,178</b>	<b>\$34</b>	<b>\$11,952</b>	<b>\$774</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 \$272,670, over the FY18 Adopted Budget primarily due to increases in Professional Services for 2 additional contracted instructors, Other Contractual Services for additional programs to meet the needs of the inmate population and an increase in the Courthouse Security contract as well as Office Equipment for program classrooms.

Capital Outlay for FY19 includes the cost of equipment (smartboards, laptops, and miscellaneous equipment for Program classrooms) for training and education programs.

Overall, the FY18 budget increased \$766,920, from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	65,864	70,028	70,028	59,419	74,281	4,253
Miscellaneous Revenues	549,098	804,300	804,300	552,297	872,733	68,433
Less 5% Statutory Reduction	0	-3,502	-3,502	0	-3,797	-295
Fund Balance	0	219,999	509,181	0	914,528	694,529
<b>Total</b>	<b>614,962</b>	<b>1,090,825</b>	<b>1,380,007</b>	<b>611,716</b>	<b>1,857,745</b>	<b>766,920</b>
<b>Expenditures</b>						
Operating Expenses	309,739	401,510	402,610	204,508	674,180	272,670
Capital Outlay	4,190	13,602	12,502	10,116	51,100	37,498
Transfers Out	53,239	34,177	34,177	25,633	37,595	3,418
Reserves - Operating	0	120,720	120,720	0	186,047	65,327
Reserves - Stability	0	520,816	809,998	0	908,823	388,007
<b>Total</b>	<b>367,168</b>	<b>1,090,825</b>	<b>1,380,007</b>	<b>240,257</b>	<b>1,857,745</b>	<b>766,920</b>

**2112 - CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	43,764	50,000	50,000	29,364	118,964	68,964
5340000 - Other Contractual Services	138,807	152,700	152,700	89,044	247,403	94,703
5430000 - Utility Services	1,059	1,050	1,050	755	1,132	82
5460000 - Repair & Maintenance Svcs	0	500	500	1,858	1,500	1,000
5500000 - Training	0	0	0	0	2,000	2,000
5511000 - Office Supplies	119	5,000	5,000	0	5,000	0
5512000 - Office Equipment	0	1,000	1,000	0	31,000	30,000
5520000 - Operating Supplies	68,572	85,000	85,000	42,063	145,251	60,251
5520020 - Computer Hardware, Non-Capit.	0	0	1,100	943	0	0
5540000 - Books,pubs,subs & Membership	6,859	15,500	15,500	3,784	25,500	10,000
5550000 - Training	0	2,000	2,000	0	0	-2,000
<b>Operating Expenses:</b>	<b>\$259,180</b>	<b>\$312,750</b>	<b>\$313,850</b>	<b>\$167,810</b>	<b>\$577,750</b>	<b>\$265,000</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	2,550	0	0	0	50,000	50,000
5640020 - Computer Hardware, Capital	0	1,100	0	0	1,100	0
<b>Capital Outlay:</b>	<b>\$2,550</b>	<b>\$1,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$51,100</b>	<b>\$50,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	53,239	34,177	34,177	25,633	37,595	3,418
<b>Transfers Out:</b>	<b>\$53,239</b>	<b>\$34,177</b>	<b>\$34,177</b>	<b>\$25,633</b>	<b>\$37,595</b>	<b>\$3,418</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	75,792	75,792	0	118,629	42,837
5990020 - Reserve For Contingency	0	44,928	44,928	0	67,418	22,490
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$120,720</b>	<b>\$120,720</b>	<b>\$0</b>	<b>\$186,047</b>	<b>\$65,327</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	520,816	809,998	0	908,823	388,007
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$520,816</b>	<b>\$809,998</b>	<b>\$0</b>	<b>\$908,823</b>	<b>\$388,007</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$314,969</b>	<b>\$989,563</b>	<b>\$1,278,745</b>	<b>\$193,443</b>	<b>\$1,761,315</b>	<b>\$771,752</b>

**2113 - CORRECTIONS OTHER COSTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440000 - Rentals And Leases	19,863	20,630	20,630	16,191	20,630	0
5460000 - Repair & Maintenance Svcs	13,244	40,450	40,450	9,149	43,120	2,670
5511000 - Office Supplies	814	1,000	1,000	258	1,000	0
5512000 - Office Equipment	900	0	0	0	0	0
5520000 - Operating Supplies	15,738	26,680	26,680	11,702	31,680	5,000
<b>Operating Expenses:</b>	<b>\$50,559</b>	<b>\$88,760</b>	<b>\$88,760</b>	<b>\$37,299</b>	<b>\$96,430</b>	<b>\$7,670</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	1,640	12,502	12,502	10,116	0	-12,502
<b>Capital Outlay:</b>	<b>\$1,640</b>	<b>\$12,502</b>	<b>\$12,502</b>	<b>\$10,116</b>	<b>\$0</b>	<b>-\$12,502</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$52,199</b>	<b>\$101,262</b>	<b>\$101,262</b>	<b>\$47,415</b>	<b>\$96,430</b>	<b>-\$4,832</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 only revenue source is Fund Balance for 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	3,921	0	0	1,163	1,163	1,163
Less 5% Statutory Reduction	0	0	0	0	-58	-58
Fund Balance	0	0	456,114	0	434,413	434,413
<b>Total</b>	<b>3,921</b>	<b>0</b>	<b>456,114</b>	<b>1,163</b>	<b>435,518</b>	<b>435,518</b>
<b>Expenditures</b>						
Reserves - Capital	0	0	456,114	0	435,518	435,518
<b>Total</b>	<b>0</b>	<b>0</b>	<b>456,114</b>	<b>0</b>	<b>435,518</b>	<b>435,518</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	0	456,114	0	435,518	435,518
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$456,114</b>	<b>\$0</b>	<b>\$435,518</b>	<b>\$435,518</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$456,114</b>	<b>\$0</b>	<b>\$435,518</b>	<b>\$435,518</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 from a 5 cent tax per gallon on motor fuel.

For FY19, the Operating budget includes the request for Lynx services in the amount of \$7,762,500, which is a 3.5% increase on the base services and Road Resurfacing for \$3,000,000.

Overall, this Fund is projected to increase 30% from the FY18 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 FY19, revenues are based on an internal projection which will be reviewed again when the Department of Revenue projection is released. Other sources of revenue include interest and Fund Balance.

## 189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	8,115,190	8,557,534	8,557,534	4,960,074	8,698,587	141,053
Miscellaneous Revenues	0	0	0	15,707	15,707	15,707
Less 5% Statutory Reduction	0	-427,877	-427,877	0	-435,715	-7,838
Transfers In	2,423,402	1,228,107	2,456,215	1,535,134	0	-1,228,107
Fund Balance	0	1,240,136	7,153,692	0	5,526,773	4,286,637
<b>Total</b>	<b><u>10,538,592</u></b>	<b><u>10,597,900</u></b>	<b><u>17,739,564</u></b>	<b><u>6,510,915</u></b>	<b><u>13,805,352</u></b>	<b><u>3,207,452</u></b>
<b>Expenditures</b>						
Operating Expenses	3,384,900	9,118,639	9,118,639	7,706,940	10,762,500	1,643,861
Capital Outlay	0	0	2,771,538	0	0	0
Reserves - Operating	0	1,479,261	0	0	3,042,852	1,563,591
Reserves - Capital	0	0	5,849,387	0	0	0
<b>Total</b>	<b><u>3,384,900</u></b>	<b><u>10,597,900</u></b>	<b><u>17,739,564</u></b>	<b><u>7,706,940</u></b>	<b><u>13,805,352</u></b>	<b><u>3,207,452</u></b>

**1406 - BUS RAPID TRANSIT (BRT)**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340005 - LYNX	0	7,368,639	7,368,639	6,140,530	7,762,500	393,861
5460007 - R&M Road Milling and Resurfaci	0	1,750,000	1,750,000	1,566,410	3,000,000	1,250,000
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$9,118,639</b>	<b>\$9,118,639</b>	<b>\$7,706,940</b>	<b>\$10,762,500</b>	<b>\$1,643,861</b>
<b>Reserves - Operating:</b>						
5990050 - Res For Other - Undesignated	0	1,479,261	0	0	3,042,852	1,563,591
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,479,261</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,042,852</b>	<b>\$1,563,591</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	5,849,387	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,849,387</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$10,597,900</b>	<b>\$14,968,026</b>	<b>\$7,706,940</b>	<b>\$13,805,352</b>	<b>\$3,207,452</b>

**4157 - ROAD AND BRIDGE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfaci	3,384,900	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,384,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,384,900</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	2,771,538	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,771,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,771,538</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# DEBT SERVICE FUNDS

<b>Fund - Fund Title .....</b>	<b>Page</b>
201 – Debt Services Limited G.O. Refunding Bonds, Series 2015 .....	1
202 – Debt Service Sales Tax Revenue Bonds 2009 Fund.....	4
204 – Debt Services Taxable 5 <sup>th</sup> Cent Revenue Bond Series 2012.....	7
210 – Debt Service West 192 IIC Fund .....	10
211 – Debt Services Sales Tax Revenue Bonds, Series 2015A .....	13
234 – LTD G.O. Bonds Series 2006 Environmental Lands Fund.....	16
235 – Infrastructure Sales Tax Bond Series 2007.....	19
236 – Capital Improvement Revenue Bonds Series 2009 Fund.....	22
237 – Sales Tax Revenue Refunding Bonds Series 2010 Fund .....	25
238 – G.O. Bonds Series 2010 .....	28
239 – Infra. Sales Tax Rev Refunding Bonds Series 2011 .....	31
240 – TDT Revenue Refunding Bonds Series 2012 .....	34
241 – Debt Services Infra. Sales Surtax Series 2015 .....	37
242 – Sales Tax Revenue Refunding Bonds Series 2016 .....	40
243 – TDT Revenue Bonds Series 2016.....	43
244 – Infrastructure Sales Tax Bonds Series 2017 .....	46
245 – Sales Tax Revenue Refunding Bonds Series 2017 .....	49
246 – DS Public Improvement Revenue Bonds Series 2017.....	53

## 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 64.34% or \$864,684 from the FY18 Adopted Budget.

### REVENUES

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

## 201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	287,926	1,207,777	1,207,777	281,500	1,229,815	22,038
Miscellaneous Revenues	580	0	0	45	0	0
Less 5% Statutory Reduction	0	-60,389	-60,389	0	-61,491	-1,102
Fund Balance	0	196,433	213,807	0	1,040,181	843,748
<b>Total</b>	<b>288,506</b>	<b>1,343,821</b>	<b>1,361,195</b>	<b>281,545</b>	<b>2,208,505</b>	<b>864,684</b>
<b>Expenditures</b>						
Operating Expenses	5,754	22,140	22,140	0	24,596	2,456
Debt Service	278,725	281,500	284,782	284,782	1,127,821	846,321
Reserves - Debt	0	1,040,181	1,054,273	0	1,056,088	15,907
<b>Total</b>	<b>284,479</b>	<b>1,343,821</b>	<b>1,361,195</b>	<b>284,782</b>	<b>2,208,505</b>	<b>864,684</b>



**9961 - DEBT SERVICE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5,754	22,140	22,140	0	24,596	2,456
<b>Operating Expenses:</b>	<b>\$5,754</b>	<b>\$22,140</b>	<b>\$22,140</b>	<b>\$0</b>	<b>\$24,596</b>	<b>\$2,456</b>
<b>Debt Service:</b>						
5710000 - Principal	105,000	110,000	110,000	110,000	955,000	845,000
5720000 - Interest	173,725	171,500	174,782	174,782	172,821	1,321
<b>Debt Service:</b>	<b>\$278,725</b>	<b>\$281,500</b>	<b>\$284,782</b>	<b>\$284,782</b>	<b>\$1,127,821</b>	<b>\$846,321</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,040,181	1,054,273	0	1,056,088	15,907
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,040,181</b>	<b>\$1,054,273</b>	<b>\$0</b>	<b>\$1,056,088</b>	<b>\$15,907</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$284,479</b>	<b>\$1,343,821</b>	<b>\$1,361,195</b>	<b>\$284,782</b>	<b>\$2,208,505</b>	<b>\$864,684</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 50.95%, or \$1,227,550 from the FY18 Adopted Budget.

### REVENUES

As this bond will sunset, no new funding is needed for the final payment in FY19. As a result, the funding source will be Fund Balance.

## 202-D/S SALES TAX REV 2009

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Miscellaneous Revenues	7,000	0	0	3,108	0	0
Transfers In	1,187,897	0	0	0	0	0
Fund Balance	0	2,409,300	2,376,150	0	1,181,750	-1,227,550
<b>Total</b>	<b><u>1,194,897</u></b>	<b><u>2,409,300</u></b>	<b><u>2,376,150</u></b>	<b><u>3,108</u></b>	<b><u>1,181,750</u></b>	<b><u>-1,227,550</u></b>
<b><u>Expenditures</u></b>						
Debt Service	1,181,275	1,183,575	1,183,575	1,179,075	1,181,750	-1,825
Transfers Out	0	43,975	10,825	32,981	0	-43,975
Reserves - Debt	0	1,181,750	1,181,750	0	0	-1,181,750
<b>Total</b>	<b><u>1,181,275</u></b>	<b><u>2,409,300</u></b>	<b><u>2,376,150</u></b>	<b><u>1,212,056</u></b>	<b><u>1,181,750</u></b>	<b><u>-1,227,550</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	1,060,000	1,110,000	1,110,000	1,110,000	1,160,000	50,000
5720000 - Interest	116,775	69,075	69,075	69,075	21,750	-47,325
5730000 - Other Debt Service Costs	4,500	4,500	4,500	0	0	-4,500
<b>Debt Service:</b>	<b>\$1,181,275</b>	<b>\$1,183,575</b>	<b>\$1,183,575</b>	<b>\$1,179,075</b>	<b>\$1,181,750</b>	<b>-\$1,825</b>
<b>Transfers Out:</b>						
5910306 - Tran Out-local Opt Infra Sales	0	43,975	10,825	32,981	0	-43,975
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$43,975</b>	<b>\$10,825</b>	<b>\$32,981</b>	<b>\$0</b>	<b>-\$43,975</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,181,750	1,181,750	0	0	-1,181,750
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,181,750</b>	<b>\$1,181,750</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,181,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,181,275</b>	<b>\$2,409,300</b>	<b>\$2,376,150</b>	<b>\$1,212,056</b>	<b>\$1,181,750</b>	<b>-\$1,227,550</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 decrease \$268 from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Permits, Fees & Special Assessments	340,938	300,000	300,000	276,595	340,000	40,000
Miscellaneous Revenues	11,883	4,524	4,524	2,637	11,000	6,476
Less 5% Statutory Reduction	0	-15,226	-15,226	0	-17,550	-2,324
Transfers In	490,069	644,414	644,414	322,207	594,775	-49,639
Fund Balance	0	1,514,767	1,578,554	0	1,519,986	5,219
<b>Total</b>	<b><u>842,890</u></b>	<b><u>2,448,479</u></b>	<b><u>2,512,266</u></b>	<b><u>601,439</u></b>	<b><u>2,448,211</u></b>	<b><u>-268</u></b>
<b><u>Expenditures</u></b>						
Debt Service	926,461	928,493	928,493	927,993	928,218	-275
Reserves - Debt	0	1,519,986	1,583,773	0	1,519,993	7
<b>Total</b>	<b><u>926,461</u></b>	<b><u>2,448,479</u></b>	<b><u>2,512,266</u></b>	<b><u>927,993</u></b>	<b><u>2,448,211</u></b>	<b><u>-268</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	215,000	225,000	225,000	225,000	235,000	10,000
5720000 - Interest	711,461	702,993	702,993	702,993	693,218	-9,775
5730000 - Other Debt Service Costs	0	500	500	0	0	-500
<b>Debt Service:</b>	<b>\$926,461</b>	<b>\$928,493</b>	<b>\$928,493</b>	<b>\$927,993</b>	<b>\$928,218</b>	<b>-\$275</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	584,106	647,893	0	584,112	6
5990033 - Res For Debt - Bond Covenant	0	935,880	935,880	0	935,881	1
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,519,986</b>	<b>\$1,583,773</b>	<b>\$0</b>	<b>\$1,519,993</b>	<b>\$7</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$926,461</b>	<b>\$2,448,479</b>	<b>\$2,512,266</b>	<b>\$927,993</b>	<b>\$2,448,211</b>	<b>-\$268</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 decrease 13.37%, or \$115,625 from the FY18 Adopted Budget.

### REVENUES

The funding sources for FY19 are Special Assessments, Fund Balance and interest.



## 210-W 192 PHASE IIC

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Permits, Fees & Special Assessments	343,901	349,165	349,165	310,521	340,856	-8,309
Miscellaneous Revenues	5,058	1,794	1,794	1,561	4,500	2,706
Less 5% Statutory Reduction	0	-17,548	-17,548	0	-17,268	280
Fund Balance	0	531,384	546,011	0	421,082	-110,302
<b>Total</b>	<b><u>348,959</u></b>	<b><u>864,795</u></b>	<b><u>879,422</u></b>	<b><u>312,083</u></b>	<b><u>749,170</u></b>	<b><u>-115,625</u></b>
<b><u>Expenditures</u></b>						
Debt Service	331,206	443,713	443,713	443,263	324,963	-118,750
Reserves - Debt	0	421,082	435,709	0	424,207	3,125
<b>Total</b>	<b><u>331,206</u></b>	<b><u>864,795</u></b>	<b><u>879,422</u></b>	<b><u>443,263</u></b>	<b><u>749,170</u></b>	<b><u>-115,625</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 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	145,000	265,000	265,000	265,000	150,000	-115,000
5720000 - Interest	109,856	102,213	102,213	102,213	98,463	-3,750
5730000 - Other Debt Service Costs	1,350	1,500	1,500	1,050	1,500	0
<b>Debt Service:</b>	<b>\$331,206</b>	<b>\$443,713</b>	<b>\$443,713</b>	<b>\$443,263</b>	<b>\$324,963</b>	<b>-\$118,750</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	125,169	139,796	0	128,294	3,125
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$421,082</b>	<b>\$435,709</b>	<b>\$0</b>	<b>\$424,207</b>	<b>\$3,125</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$331,206</b>	<b>\$864,795</b>	<b>\$879,422</b>	<b>\$443,263</b>	<b>\$749,170</b>	<b>-\$115,625</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, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to increase 9.72% or \$463,039 from the FY18 Adopted Budget in accordance with the bond covenants.

### REVENUES

The funding source for FY19 is a transfer from the General Fund, Fund Balance and interest.

**211 - SALES TAX REVENUE BONDS SERIES 2015A**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	4,345	4,314	4,314	1	5,664	1,350
Less 5% Statutory Reduction	0	-216	-216	0	-283	-67
Transfers In	2,862,534	3,322,171	3,322,492	1,661,086	3,333,927	11,756
Fund Balance	0	1,438,135	1,438,353	0	1,888,135	450,000
<b>Total</b>	<b>2,866,879</b>	<b>4,764,404</b>	<b>4,764,943</b>	<b>1,661,086</b>	<b>5,227,443</b>	<b>463,039</b>
<b>Expenditures</b>						
Debt Service	2,876,808	2,876,269	2,876,808	2,876,808	3,315,558	439,289
Reserves - Debt	0	1,888,135	1,888,135	0	1,911,885	23,750
<b>Total</b>	<b>2,876,808</b>	<b>4,764,404</b>	<b>4,764,943</b>	<b>2,876,808</b>	<b>5,227,443</b>	<b>463,039</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	450,000	450,000
5720000 - Interest	2,876,269	2,876,269	2,876,269	2,876,269	2,865,019	-11,250
5730000 - Other Debt Service Costs	539	0	539	539	539	539
<b>Debt Service:</b>	<b>\$2,876,808</b>	<b>\$2,876,269</b>	<b>\$2,876,808</b>	<b>\$2,876,808</b>	<b>\$3,315,558</b>	<b>\$439,289</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,888,135	1,888,135	0	1,911,885	23,750
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,888,135</b>	<b>\$1,888,135</b>	<b>\$0</b>	<b>\$1,911,885</b>	<b>\$23,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,876,808</b>	<b>\$4,764,404</b>	<b>\$4,764,943</b>	<b>\$2,876,808</b>	<b>\$5,227,443</b>	<b>\$463,039</b>

## FUND 234 – LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

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### TRENDS & ISSUES

This Fund accounted for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds and were originally issued to purchase environmentally significant lands pursuant to Ordinance No. 04-28. However, 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 with final payment made in FY18.

### REVENUES

This Fund is closing in FY18 so there will be no funds budgeted for FY19.

## 234-LTD GO BONDS 2006

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	659,007	0	0	995,991	0	0
PY Delinquent Ad Valorem Tax	0	0	0	1,637	0	0
Miscellaneous Revenues	0	0	0	5,456	0	0
Transfers In	4,959	0	0	0	0	0
Fund Balance	0	860,075	860,509	0	0	-860,075
<b>Total</b>	<b>663,966</b>	<b>860,075</b>	<b>860,509</b>	<b>1,003,083</b>	<b>0</b>	<b>-860,075</b>
<b>Expenditures</b>						
Operating Expenses	12,514	0	0	0	0	0
Debt Service	830,108	827,444	827,444	827,010	0	-827,444
Transfers Out	0	32,631	32,631	16,316	0	-32,631
Reserves - Debt	0	0	434	0	0	0
<b>Total</b>	<b>842,622</b>	<b>860,075</b>	<b>860,509</b>	<b>843,326</b>	<b>0</b>	<b>-860,075</b>

**9961 - DEBT SERVICE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	12,514	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$12,514</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Debt Service:</b>						
5710000 - Principal	780,000	810,000	810,000	810,000	0	-810,000
5720000 - Interest	50,108	17,010	17,010	17,010	0	-17,010
5730000 - Other Debt Service Costs	0	434	434	0	0	-434
<b>Debt Service:</b>	<b>\$830,108</b>	<b>\$827,444</b>	<b>\$827,444</b>	<b>\$827,010</b>	<b>\$0</b>	<b>-\$827,444</b>
<b>Transfers Out:</b>						
5910125 - Tran Out-env Land Maintenance	0	32,631	32,631	16,316	0	-32,631
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$32,631</b>	<b>\$32,631</b>	<b>\$16,316</b>	<b>\$0</b>	<b>-\$32,631</b>
<b>Reserves - Debt:</b>						
5990034 - Bond Reserves - Other	0	0	434	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$434</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$842,622</b>	<b>\$860,075</b>	<b>\$860,509</b>	<b>\$843,326</b>	<b>\$0</b>	<b>-\$860,075</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 was partially refunded as approved by the Board and in accordance with the bond documents. This bond will be closed in FY18.

### REVENUES

As this bond has been refunded there are no revenues for FY19.

## 235-INFRA SALES SURTAX SERIES 2007

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	13,369	0	0	569	0	0
Transfers In	4,916,577	0	0	0	0	0
Other Sources	18,996,801	0	0	0	0	0
Fund Balance	0	4,548,225	4,327,694	0	0	-4,548,225
<b>Total</b>	<b><u>23,926,747</u></b>	<b><u>4,548,225</u></b>	<b><u>4,327,694</u></b>	<b><u>569</u></b>	<b><u>0</u></b>	<b><u>-4,548,225</u></b>
<b>Expenditures</b>						
Debt Service	24,218,051	4,105,225	4,105,225	4,104,625	0	-4,105,225
Transfers Out	0	443,000	222,469	221,500	0	-443,000
<b>Total</b>	<b><u>24,218,051</u></b>	<b><u>4,548,225</u></b>	<b><u>4,327,694</u></b>	<b><u>4,326,125</u></b>	<b><u>0</u></b>	<b><u>-4,548,225</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	3,820,000	4,005,000	4,005,000	4,005,000	0	-4,005,000
5720000 - Interest	1,179,450	99,625	99,625	99,625	0	-99,625
5730000 - Other Debt Service Costs	0	600	600	0	0	-600
5740000 - Pmt Refunded Bond Escrow Age	19,218,601	0	0	0	0	0
<b>Debt Service:</b>	<b>\$24,218,051</b>	<b>\$4,105,225</b>	<b>\$4,105,225</b>	<b>\$4,104,625</b>	<b>\$0</b>	<b>-\$4,105,225</b>
<b>Transfers Out:</b>						
5910244 - Tran Out Fund 244	0	443,000	222,469	221,500	0	-443,000
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$443,000</b>	<b>\$222,469</b>	<b>\$221,500</b>	<b>\$0</b>	<b>-\$443,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$24,218,051</b>	<b>\$4,548,225</b>	<b>\$4,327,694</b>	<b>\$4,326,125</b>	<b>\$0</b>	<b>-\$4,548,225</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 .66% or \$163,426 from the FY18 Adopted Budget in accordance with the bond covenants.

### REVENUES

Funding sources include Transfers In from the General Fund, Fund 115 – Courthouse Facilities Fund (for a prorated share of debt service payments associated with the Parking Garage) and Infrastructure Sales Surtax. 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	2,055,116	2,029,744	2,029,744	2,057,322	2,054,013	24,269
Miscellaneous Revenues	0	43,802	43,802	22,028	43,916	114
Less 5% Statutory Reduction	0	-103,677	-103,677	0	-2,196	101,481
Transfers In	8,059,603	8,181,272	8,181,272	4,090,636	8,180,898	-374
Fund Balance	0	14,600,678	14,646,415	0	14,638,614	37,936
<b>Total</b>	<b><u>10,114,719</u></b>	<b><u>24,751,819</u></b>	<b><u>24,797,556</u></b>	<b><u>6,169,986</u></b>	<b><u>24,915,245</u></b>	<b><u>163,426</u></b>
<b>Expenditures</b>						
Debt Service	10,128,511	10,113,205	10,113,205	10,112,380	10,116,730	3,525
Reserves - Debt	0	14,638,614	14,684,351	0	14,798,515	159,901
<b>Total</b>	<b><u>10,128,511</u></b>	<b><u>24,751,819</u></b>	<b><u>24,797,556</u></b>	<b><u>10,112,380</u></b>	<b><u>24,915,245</u></b>	<b><u>163,426</u></b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,955,000	3,045,000	3,045,000	3,045,000	3,165,000	120,000
5720000 - Interest	7,172,686	7,067,380	7,067,380	7,067,380	6,950,905	-116,475
5730000 - Other Debt Service Costs	825	825	825	0	825	0
<b>Debt Service:</b>	<b>\$10,128,511</b>	<b>\$10,113,205</b>	<b>\$10,113,205</b>	<b>\$10,112,380</b>	<b>\$10,116,730</b>	<b>\$3,525</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	6,669,353	6,715,090	0	6,726,553	57,200
5990033 - Res For Debt - Bond Covenant	0	7,969,261	7,969,261	0	8,071,962	102,701
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$14,638,614</b>	<b>\$14,684,351</b>	<b>\$0</b>	<b>\$14,798,515</b>	<b>\$159,901</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,128,511</b>	<b>\$24,751,819</b>	<b>\$24,797,556</b>	<b>\$10,112,380</b>	<b>\$24,915,245</b>	<b>\$163,426</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 was issued to support the construction, expansion and improvement of the County's Courthouse and administrative facilities. This bond was refunded as approved by the Board and in accordance with the bond documents to make the final payment. This bond was closed out in FY17.

### REVENUES

As this bond has been refunded there are no revenues for FY19.

**237-SALES TAX REF REV BONDS SERIES 2010**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	23,299	0	0	10,796	0	0
Transfers In	4,135,352	0	0	0	0	0
Other Sources	25,983,204	0	0	0	0	0
Fund Balance	0	4,231,900	4,233,066	0	0	-4,231,900
<b>Total</b>	<b>30,141,855</b>	<b>4,231,900</b>	<b>4,233,066</b>	<b>10,796</b>	<b>0</b>	<b>-4,231,900</b>
<b>Expenditures</b>						
Debt Service	33,571,635	0	0	0	0	0
Transfers Out	159,118	4,231,900	4,233,066	2,115,950	0	-4,231,900
<b>Total</b>	<b>33,730,753</b>	<b>4,231,900</b>	<b>4,233,066</b>	<b>2,115,950</b>	<b>0</b>	<b>-4,231,900</b>



### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,855,000	0	0	0	0	0
5720000 - Interest	1,315,775	0	0	0	0	0
5730000 - Other Debt Service Costs	300	0	0	0	0	0
5740000 - Pmt Refunded Bond Escrow Age	29,400,560	0	0	0	0	0
<b>Debt Service:</b>	<b>\$33,571,635</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910245 - Tran Out Sales Tax Rev Ref Bonc	159,118	0	1,166	0	0	0
5910315 - Tran Out-General Capital Outlay	0	4,231,900	4,231,900	2,115,950	0	-4,231,900
<b>Transfers Out:</b>	<b>\$159,118</b>	<b>\$4,231,900</b>	<b>\$4,233,066</b>	<b>\$2,115,950</b>	<b>\$0</b>	<b>-\$4,231,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$33,730,753</b>	<b>\$4,231,900</b>	<b>\$4,233,066</b>	<b>\$2,115,950</b>	<b>\$0</b>	<b>-\$4,231,900</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 services costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

Overall, this fund is projected to increase .85% from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	2,050,589	2,242,686	2,242,686	2,053,319	2,232,679	-10,007
Miscellaneous Revenues	10,407	0	0	337	10,000	10,000
Less 5% Statutory Reduction	0	-112,134	-112,134	0	-112,134	0
Fund Balance	0	1,824,759	1,956,804	0	1,858,460	33,701
<b>Total</b>	<b>2,060,996</b>	<b>3,955,311</b>	<b>4,087,356</b>	<b>2,053,656</b>	<b>3,989,005</b>	<b>33,694</b>
<b>Expenditures</b>						
Operating Expenses	38,959	43,532	43,532	0	42,411	-1,121
Debt Service	2,054,734	2,053,319	2,053,319	2,053,219	2,062,584	9,265
Transfers Out	4,959	0	0	0	0	0
Reserves - Debt	0	1,858,460	1,990,505	0	1,884,010	25,550
<b>Total</b>	<b>2,098,652</b>	<b>3,955,311</b>	<b>4,087,356</b>	<b>2,053,219</b>	<b>3,989,005</b>	<b>33,694</b>

**9961 - DEBT SERVICE**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	38,959	43,532	43,532	0	42,411	-1,121
<b>Operating Expenses:</b>	<b>\$38,959</b>	<b>\$43,532</b>	<b>\$43,532</b>	<b>\$0</b>	<b>\$42,411</b>	<b>-\$1,121</b>
<b>Debt Service:</b>						
5710000 - Principal	1,505,000	1,565,000	1,565,000	1,565,000	1,630,000	65,000
5720000 - Interest	549,619	488,219	488,219	488,219	432,469	-55,750
5730000 - Other Debt Service Costs	115	100	100	0	115	15
<b>Debt Service:</b>	<b>\$2,054,734</b>	<b>\$2,053,319</b>	<b>\$2,053,319</b>	<b>\$2,053,219</b>	<b>\$2,062,584</b>	<b>\$9,265</b>
<b>Transfers Out:</b>						
5910234 - Tran Out-environm Land Acq	4,959	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$4,959</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	1,858,460	1,990,505	0	1,884,010	25,550
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,858,460</b>	<b>\$1,990,505</b>	<b>\$0</b>	<b>\$1,884,010</b>	<b>\$25,550</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,098,652</b>	<b>\$3,955,311</b>	<b>\$4,087,356</b>	<b>\$2,053,219</b>	<b>\$3,989,005</b>	<b>\$33,694</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 1.01% from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	-1	0	0
Transfers In	3,758,304	3,771,426	3,771,426	1,885,713	3,772,425	999
Fund Balance	0	3,305,313	3,305,313	0	3,375,563	70,250
<b>Total</b>	<b>3,758,304</b>	<b>7,076,739</b>	<b>7,076,739</b>	<b>1,885,713</b>	<b>7,147,988</b>	<b>71,249</b>
<b>Expenditures</b>						
Debt Service	3,701,050	3,701,176	3,701,176	3,701,175	3,696,925	-4,251
Reserves - Debt	0	3,375,563	3,375,563	0	3,451,063	75,500
<b>Total</b>	<b>3,701,050</b>	<b>7,076,739</b>	<b>7,076,739</b>	<b>3,701,175</b>	<b>7,147,988</b>	<b>71,249</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,705,000	2,840,000	2,840,000	2,840,000	2,980,000	140,000
5720000 - Interest	995,750	860,876	860,876	860,875	716,625	-144,251
5730000 - Other Debt Service Costs	300	300	300	300	300	0
<b>Debt Service:</b>	<b>\$3,701,050</b>	<b>\$3,701,176</b>	<b>\$3,701,176</b>	<b>\$3,701,175</b>	<b>\$3,696,925</b>	<b>-\$4,251</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,375,563	3,375,563	0	3,451,063	75,500
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$3,375,563</b>	<b>\$3,375,563</b>	<b>\$0</b>	<b>\$3,451,063</b>	<b>\$75,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,701,050</b>	<b>\$7,076,739</b>	<b>\$7,076,739</b>	<b>\$3,701,175</b>	<b>\$7,147,988</b>	<b>\$71,249</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 .72% from the FY18 Adopted Budget.

### REVENUES

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



## 240-TDT REF & IMP 2012 DEBT SVC

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	12,139	12,286	12,286	0	12,493	207
Less 5% Statutory Reduction	0	-614	-614	0	-625	-11
Transfers In	5,799,560	5,537,209	5,537,209	2,768,605	5,538,014	805
Fund Balance	0	4,095,416	4,095,415	0	4,164,291	68,875
<b>Total</b>	<b>5,811,699</b>	<b>9,644,297</b>	<b>9,644,296</b>	<b>2,768,605</b>	<b>9,714,173</b>	<b>69,876</b>
<b>Expenditures</b>						
Debt Service	5,497,031	5,480,006	5,480,005	5,480,006	5,479,382	-624
Reserves - Debt	0	4,164,291	4,164,291	0	4,234,791	70,500
<b>Total</b>	<b>5,497,031</b>	<b>9,644,297</b>	<b>9,644,296</b>	<b>5,480,006</b>	<b>9,714,173</b>	<b>69,876</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,545,000	2,645,000	2,645,000	2,645,000	2,780,000	135,000
5720000 - Interest	2,951,731	2,834,706	2,834,706	2,834,706	2,699,082	-135,624
5730000 - Other Debt Service Costs	300	300	299	300	300	0
<b>Debt Service:</b>	<b>\$5,497,031</b>	<b>\$5,480,006</b>	<b>\$5,480,005</b>	<b>\$5,480,006</b>	<b>\$5,479,382</b>	<b>-\$624</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,164,291	4,164,291	0	4,234,791	70,500
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,164,291</b>	<b>\$4,164,291</b>	<b>\$0</b>	<b>\$4,234,791</b>	<b>\$70,500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,497,031</b>	<b>\$9,644,297</b>	<b>\$9,644,296</b>	<b>\$5,480,006</b>	<b>\$9,714,173</b>	<b>\$69,876</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 3.95% from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1,949	1,967	1,967	0	1,985	18
Less 5% Statutory Reduction	0	-98	-98	0	-99	-1
Transfers In	919,692	921,563	921,563	460,782	977,982	56,419
Fund Balance	0	655,772	655,870	0	661,716	5,944
<b>Total</b>	<b>921,641</b>	<b>1,579,204</b>	<b>1,579,302</b>	<b>460,782</b>	<b>1,641,584</b>	<b>62,380</b>
<b>Expenditures</b>						
Debt Service	915,496	917,488	917,488	927,778	959,216	41,728
Reserves - Debt	0	661,716	661,814	0	682,368	20,652
<b>Total</b>	<b>915,496</b>	<b>1,579,204</b>	<b>1,579,302</b>	<b>927,778</b>	<b>1,641,584</b>	<b>62,380</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	380,000	390,000	390,000	390,000	400,000	10,000
5720000 - Interest	535,496	527,488	527,488	537,778	559,216	31,728
<b>Debt Service:</b>	<b>\$915,496</b>	<b>\$917,488</b>	<b>\$917,488</b>	<b>\$927,778</b>	<b>\$959,216</b>	<b>\$41,728</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	661,716	661,814	0	682,368	20,652
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$661,716</b>	<b>\$661,814</b>	<b>\$0</b>	<b>\$682,368</b>	<b>\$20,652</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$915,496</b>	<b>\$1,579,204</b>	<b>\$1,579,302</b>	<b>\$927,778</b>	<b>\$1,641,584</b>	<b>\$62,380</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 49.71% from the FY18 Adopted Budget in accordance with the bond covenants and debt service schedule.

### 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	2,253	2,534	2,534	0	2,534	0
Less 5% Statutory Reduction	0	-127	-127	0	-127	0
Transfers In	1,656,425	1,687,581	1,687,581	843,791	2,947,581	1,260,000
Fund Balance	0	844,694	844,867	0	844,694	0
<b>Total</b>	<b>1,658,678</b>	<b>2,534,682</b>	<b>2,534,855</b>	<b>843,791</b>	<b>3,794,682</b>	<b>1,260,000</b>
<b>Expenditures</b>						
Debt Service	1,596,071	1,689,988	1,689,988	1,689,926	1,689,988	0
Reserves - Debt	0	844,694	844,867	0	2,104,694	1,260,000
<b>Total</b>	<b>1,596,071</b>	<b>2,534,682</b>	<b>2,534,855</b>	<b>1,689,926</b>	<b>3,794,682</b>	<b>1,260,000</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	1,595,533	1,689,388	1,689,388	1,689,388	1,689,388	0
5730000 - Other Debt Service Costs	539	600	600	539	600	0
<b>Debt Service:</b>	<b>\$1,596,071</b>	<b>\$1,689,988</b>	<b>\$1,689,988</b>	<b>\$1,689,926</b>	<b>\$1,689,988</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	844,694	844,867	0	2,104,694	1,260,000
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$844,694</b>	<b>\$844,867</b>	<b>\$0</b>	<b>\$2,104,694</b>	<b>\$1,260,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,596,071</b>	<b>\$2,534,682</b>	<b>\$2,534,855</b>	<b>\$1,689,926</b>	<b>\$3,794,682</b>	<b>\$1,260,000</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 0.16% from the FY18 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**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	3,557	0	0
Transfers In	1,654,078	1,381,594	1,381,594	690,797	1,381,898	304
Fund Balance	0	2,325,083	2,334,983	0	2,330,731	5,648
<b>Total</b>	<b>1,654,078</b>	<b>3,706,677</b>	<b>3,716,577</b>	<b>694,354</b>	<b>3,712,629</b>	<b>5,952</b>
<b>Expenditures</b>						
Debt Service	717,004	1,375,946	1,375,946	1,375,946	1,376,746	800
Reserves - Debt	0	2,330,731	2,340,631	0	2,335,883	5,152
<b>Total</b>	<b>717,004</b>	<b>3,706,677</b>	<b>3,716,577</b>	<b>1,375,946</b>	<b>3,712,629</b>	<b>5,952</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	500,000	500,000	500,000	510,000	10,000
5720000 - Interest	716,465	875,946	875,946	875,946	866,746	-9,200
5730000 - Other Debt Service Costs	539	0	0	0	0	0
<b>Debt Service:</b>	<b>\$717,004</b>	<b>\$1,375,946</b>	<b>\$1,375,946</b>	<b>\$1,375,946</b>	<b>\$1,376,746</b>	<b>\$800</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	945,797	955,697	0	950,949	5,152
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>\$2,330,731</b>	<b>\$2,340,631</b>	<b>\$0</b>	<b>\$2,335,883</b>	<b>\$5,152</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$717,004</b>	<b>\$3,706,677</b>	<b>\$3,716,577</b>	<b>\$1,375,946</b>	<b>\$3,712,629</b>	<b>\$5,952</b>

## FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

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### TRENDS & ISSUES

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

Overall, this fund is projected to increase 92.86% from the FY18 Adopted Budget in accordance with the debt service schedule in the bond covenants.

### REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund 235 – Infrastructure Sales Surtax Series 2007.

## 244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	43,540	0	0	-89	0	0
Transfers In	0	4,891,955	4,891,955	2,445,978	4,808,647	-83,308
Other Sources	65,199	0	0	0	0	0
Fund Balance	0	0	51,539	0	4,625,902	4,625,902
<b>Total</b>	<b>108,739</b>	<b>4,891,955</b>	<b>4,943,494</b>	<b>2,445,889</b>	<b>9,434,549</b>	<b>4,542,594</b>
<b>Expenditures</b>						
Debt Service	57,200	266,053	266,053	266,053	4,767,725	4,501,672
Reserves - Debt	0	4,625,902	4,677,441	0	4,666,824	40,922
<b>Total</b>	<b>57,200</b>	<b>4,891,955</b>	<b>4,943,494</b>	<b>266,053</b>	<b>9,434,549</b>	<b>4,542,594</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	4,441,000	4,441,000
5720000 - Interest	0	266,053	266,053	266,053	326,725	60,672
5731000 - Debt Issuance Costs	57,200	0	0	0	0	0
<b>Debt Service:</b>	<b>\$57,200</b>	<b>\$266,053</b>	<b>\$266,053</b>	<b>\$266,053</b>	<b>\$4,767,725</b>	<b>\$4,501,672</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,625,902	4,677,441	0	4,666,824	40,922
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,625,902</b>	<b>\$4,677,441</b>	<b>\$0</b>	<b>\$4,666,824</b>	<b>\$40,922</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$57,200</b>	<b>\$4,891,955</b>	<b>\$4,943,494</b>	<b>\$266,053</b>	<b>\$9,434,549</b>	<b>\$4,542,594</b>

## FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

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### TRENDS & ISSUES

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

Overall, this fund is projected to increase 90.55% from the FY18 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

### REVENUES

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

## 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	298	11,305	11,305
Less 5% Statutory Reduction	0	0	0	0	-565	-565
Transfers In	159,118	3,876,028	3,924,047	1,938,014	4,016,127	140,099
Other Sources	95,796	0	0	0	0	0
Fund Balance	0	214,883	168,030	0	3,768,183	3,553,300
<b>Total</b>	<b>254,914</b>	<b>4,090,911</b>	<b>4,092,077</b>	<b>1,938,312</b>	<b>7,795,050</b>	<b>3,704,139</b>
<b>Expenditures</b>						
Debt Service	86,884	322,728	322,728	322,728	3,991,616	3,668,888
Reserves - Debt	0	3,768,183	3,769,349	0	3,803,434	35,251
<b>Total</b>	<b>86,884</b>	<b>4,090,911</b>	<b>4,092,077</b>	<b>322,728</b>	<b>7,795,050</b>	<b>3,704,139</b>



### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	3,510,000	3,510,000
5720000 - Interest	0	322,728	322,728	322,728	481,616	158,888
5731000 - Debt Issuance Costs	86,884	0	0	0	0	0
<b>Debt Service:</b>	<b>\$86,884</b>	<b>\$322,728</b>	<b>\$322,728</b>	<b>\$322,728</b>	<b>\$3,991,616</b>	<b>\$3,668,888</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$86,884</b>	<b>\$322,728</b>	<b>\$322,728</b>	<b>\$322,728</b>	<b>\$3,991,616</b>	<b>\$3,668,888</b>

**9985 - RESERVE-OTHER**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,768,183	3,769,349	0	3,803,434	35,251
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$3,768,183</b>	<b>\$3,769,349</b>	<b>\$0</b>	<b>\$3,803,434</b>	<b>\$35,251</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,768,183</b>	<b>\$3,769,349</b>	<b>\$0</b>	<b>\$3,803,434</b>	<b>\$35,251</b>

## FUND 246 – DS PUBLIC IMP REV BONDS SERIES 2017

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### TRENDS & ISSUES

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

Overall, this fund is projected to increase 62.75% from the FY18 Adopted Budget in accordance with the bond covenants.

### REVENUES

The primary funding source is a Transfer In from any legally available source. For FY19 the Transfer In is from the General Fund. Also, included is Fund Balance.

**246 - DS PUBLIC IMP REV BONDS SERIES 2017**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	97	0	0
Transfers In	0	1,524,789	1,440,976	762,395	1,459,618	-65,171
Other Sources	0	0	315,000	315,000	0	0
Fund Balance	0	0	0	0	1,021,929	1,021,929
<b>Total</b>	<b>0</b>	<b>1,524,789</b>	<b>1,755,976</b>	<b>1,077,491</b>	<b>2,481,547</b>	<b>956,758</b>
<b>Expenditures</b>						
Debt Service	0	502,860	757,474	743,261	1,462,524	959,664
Reserves - Debt	0	1,021,929	998,502	0	1,019,023	-2,906
<b>Total</b>	<b>0</b>	<b>1,524,789</b>	<b>1,755,976</b>	<b>743,261</b>	<b>2,481,547</b>	<b>956,758</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	530,000	530,000
5720000 - Interest	0	502,860	442,474	442,473	932,524	429,664
5731000 - Debt Issuance Costs	0	0	315,000	300,788	0	0
<b>Debt Service:</b>	<b>\$0</b>	<b>\$502,860</b>	<b>\$757,474</b>	<b>\$743,261</b>	<b>\$1,462,524</b>	<b>\$959,664</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,021,929	998,502	0	1,019,023	-2,906
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,021,929</b>	<b>\$998,502</b>	<b>\$0</b>	<b>\$1,019,023</b>	<b>-\$2,906</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$1,524,789</b>	<b>\$1,755,976</b>	<b>\$743,261</b>	<b>\$2,481,547</b>	<b>\$956,758</b>

# CAPITAL PROJECTS FUNDS

<b>Fund - Fund Title .....</b>	<b>Page</b>
305 – Deficient Roads Fund.....	1
306 – Local Infrastructure Sales Surtax Fund.....	5
315 – General Capital Outlay Fund.....	16
326 – Transportation Impact Fee Capital Fund .....	23
327 – Infrastructure and Equipment Capital Fund .....	27
328 – Special Purpose Capital Fund .....	33
329 – Sales Tax Revenue Bonds Series 2015A .....	41
331 – Countywide Fire Capital Fund .....	45
332 – Public Improvement Rev Bonds Series 2017.....	49

## **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 were 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.

As Impact Fees have been repealed, this Fund is in the process of being closed and any remaining funds will be returned to its original funding source in the coming year.

### **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. There are no revenues for FY19 as this fund will be closing out.

### 305-DEFICIENT ROADS CAPITAL

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	15,433	0	0	1,223	0	0
Fund Balance	0	1,741,443	479,712	0	0	-1,741,443
<b>Total</b>	<b>15,433</b>	<b>1,741,443</b>	<b>479,712</b>	<b>1,223</b>	<b>0</b>	<b>-1,741,443</b>
<b>Expenditures</b>						
Capital Outlay	1,342,164	1,741,443	399,280	399,279	0	-1,741,443
Transfers Out	13,209	0	0	0	0	0
Reserves - Capital	0	0	80,432	0	0	0
<b>Total</b>	<b>1,355,373</b>	<b>1,741,443</b>	<b>479,712</b>	<b>399,279</b>	<b>0</b>	<b>-1,741,443</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,342,164	1,741,443	399,280	399,279	0	-1,741,443
<b>Capital Outlay:</b>	<b>\$1,342,164</b>	<b>\$1,741,443</b>	<b>\$399,280</b>	<b>\$399,279</b>	<b>\$0</b>	<b>-\$1,741,443</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,342,164</b>	<b>\$1,741,443</b>	<b>\$399,280</b>	<b>\$399,279</b>	<b>\$0</b>	<b>-\$1,741,443</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	13,209	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$13,209</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	0	80,432	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$80,432</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,209</b>	<b>\$0</b>	<b>\$80,432</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 14.3% from the FY18 Adopted Budget as funding does not include carry forwards for the continuation of currently funded capital projects.

Remaining funding will be incorporated into the budget during the Final Recommended Budget to have the most accurate estimates possible. However, Capital Outlay for FY19 includes new CIP projects for the grant match for the BVL Drainage project (\$1.5m), the entrance items required as a part of the Valencia Village agreement (\$4.8m), and items for the Sheriff. However, the County is in discussions with the Sheriff as a result of their budget request. As a result of these discussions, Phase 2 of their Training Facility (\$1.6m) may be delayed and their vehicles (\$2.2m) may be purchased through lease-purchase financing. Any changes will be discussed with the Board and reflected in the Tentative Budget.

Capital requests for FY19 are subject to Board approval before funds are committed. Transfers Out total \$19.7m primarily to support debt obligations. Reserves Assigned represent funds set aside for disaster relief due to Hurricane Irma pending reimbursement from FEMA.

### REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. It is projected to increase by 13.54% for FY19 but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other revenue sources include a Transfer In from the General Fund, which are the Sheriff's prior year excess fees, to support their Training Facility capital improvement project. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects are determined.

### 306-LOCAL OPTION SALES TAX FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Other Taxes	30,449,432	30,118,426	30,118,426	19,627,710	34,207,266	4,088,840
Miscellaneous Revenues	359,808	200,000	200,000	68,703	200,000	0
Less 5% Statutory Reduction	0	-1,515,921	-1,515,921	0	-1,720,363	-204,442
Transfers In	0	1,986,227	1,953,077	1,489,670	1,633,841	-352,386
Fund Balance	0	29,384,357	31,603,490	0	17,239,417	-12,144,940
<b>Total</b>	<b><u>30,809,240</u></b>	<b><u>60,173,089</u></b>	<b><u>62,359,072</u></b>	<b><u>21,186,084</u></b>	<b><u>51,560,161</u></b>	<b><u>-8,612,928</u></b>
<b>Expenditures</b>						
Capital Outlay	10,063,696	18,197,986	15,533,639	3,397,293	10,565,281	-7,632,705
Debt Service	3,956,618	3,957,494	3,957,494	3,957,492	3,956,445	-1,049
Transfers Out	24,789,101	21,871,237	23,316,193	12,711,042	19,712,950	-2,158,287
Reserves - Capital	0	16,146,372	10,551,746	0	8,325,485	-7,820,887
Reserves - Assigned	0	0	9,000,000	0	9,000,000	9,000,000
<b>Total</b>	<b><u>38,809,415</u></b>	<b><u>60,173,089</u></b>	<b><u>62,359,072</u></b>	<b><u>20,065,828</u></b>	<b><u>51,560,161</u></b>	<b><u>-8,612,928</u></b>

**1010 - AUTO GENERATED BY IMPORT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	320,134	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$320,134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$320,134</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	731,456	35,672	2,501,821	118,287	0	-35,672
<b>Capital Outlay:</b>	<b>\$731,456</b>	<b>\$35,672</b>	<b>\$2,501,821</b>	<b>\$118,287</b>	<b>\$0</b>	<b>-\$35,672</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$731,456</b>	<b>\$35,672</b>	<b>\$2,501,821</b>	<b>\$118,287</b>	<b>\$0</b>	<b>-\$35,672</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	351,679	1,552,611	1,312,463	45,613	1,842,000	289,389
<b>Capital Outlay:</b>	<b>\$351,679</b>	<b>\$1,552,611</b>	<b>\$1,312,463</b>	<b>\$45,613</b>	<b>\$1,842,000</b>	<b>\$289,389</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$351,679</b>	<b>\$1,552,611</b>	<b>\$1,312,463</b>	<b>\$45,613</b>	<b>\$1,842,000</b>	<b>\$289,389</b>

### 4100 - PUBLIC WORKS PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,633,294	4,249,953	4,033,173	2,009,518	0	-4,249,953
<b>Capital Outlay:</b>	<b>\$1,633,294</b>	<b>\$4,249,953</b>	<b>\$4,033,173</b>	<b>\$2,009,518</b>	<b>\$0</b>	<b>-\$4,249,953</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,633,294</b>	<b>\$4,249,953</b>	<b>\$4,033,173</b>	<b>\$2,009,518</b>	<b>\$0</b>	<b>-\$4,249,953</b>



**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	-731,299	6,512,120	4,898,852	792,522	4,881,846	-1,630,274
<b>Capital Outlay:</b>	<b>-\$731,299</b>	<b>\$6,512,120</b>	<b>\$4,898,852</b>	<b>\$792,522</b>	<b>\$4,881,846</b>	<b>-\$1,630,274</b>
<b>TOTAL EXPENDITURES:</b>	<b>-\$731,299</b>	<b>\$6,512,120</b>	<b>\$4,898,852</b>	<b>\$792,522</b>	<b>\$4,881,846</b>	<b>-\$1,630,274</b>

**7500 - TDT PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	57,698	57,698	0	0	-57,698
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$57,698</b>	<b>\$57,698</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$57,698</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$57,698</b>	<b>\$57,698</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$57,698</b>

**9100 - CONSTITUTIONALS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	8,078,566	5,789,932	2,409,498	431,354	3,841,435	-1,948,497
<b>Capital Outlay:</b>	<b>\$8,078,566</b>	<b>\$5,789,932</b>	<b>\$2,409,498</b>	<b>\$431,354</b>	<b>\$3,841,435</b>	<b>-\$1,948,497</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	2,206,070	0	1,950,000	1,950,000	0	0
<b>Transfers Out:</b>	<b>\$2,206,070</b>	<b>\$0</b>	<b>\$1,950,000</b>	<b>\$1,950,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,284,636</b>	<b>\$5,789,932</b>	<b>\$4,359,498</b>	<b>\$2,381,354</b>	<b>\$3,841,435</b>	<b>-\$1,948,497</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	453,693	409,409	409,409	307,057	450,350	40,941
5910202 - Tran Out -202	1,187,897	0	0	0	0	0
5910211 - Tran Out Sales Tax Rev 2015A	2,555,270	0	3,151,151	1,661,086	0	0
5910235 - Trans Out-infra Stax Ser 2007	4,876,173	0	0	0	0	0
5910236 - Tran Out Debt Svc	7,175,577	6,756,275	6,756,213	3,378,138	6,755,965	-310
5910239 - Tran Out - 239 Refunding Bond !	3,758,304	3,771,426	3,771,426	1,885,713	3,772,425	999
5910241 - Tran Out Infrastructure Sales Su	919,692	921,563	921,563	460,782	977,982	56,419
5910242 - Transfers Out Fund 242	1,656,425	1,687,581	1,687,581	843,791	2,947,581	1,260,000
5910244 - Tran Out Fund 244	0	4,448,955	4,668,850	2,224,478	4,808,647	359,692
5910245 - Tran Out Sales Tax Rev Ref Bonc	0	3,876,028	0	0	0	-3,876,028
<b>Transfers Out:</b>	<b>\$22,583,031</b>	<b>\$21,871,237</b>	<b>\$21,366,193</b>	<b>\$10,761,042</b>	<b>\$19,712,950</b>	<b>-\$2,158,287</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	16,146,372	10,551,746	0	8,325,485	-7,820,887
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$16,146,372</b>	<b>\$10,551,746</b>	<b>\$0</b>	<b>\$8,325,485</b>	<b>-\$7,820,887</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	0	9,000,000	0	9,000,000	9,000,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,000,000</b>	<b>\$0</b>	<b>\$9,000,000</b>	<b>\$9,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$22,583,031</b>	<b>\$38,017,609</b>	<b>\$40,917,939</b>	<b>\$10,761,042</b>	<b>\$37,038,435</b>	<b>-\$979,174</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,511,230	706,498	706,498	706,498	740,886	34,388
5710003 - Principal- Capital Lease	869,855	2,905,870	2,905,870	2,905,869	2,964,658	58,788
5720000 - Interest	427,734	113,149	113,149	113,148	77,712	-35,437
5720003 - Interest - Capital Lease	147,800	231,977	231,977	231,977	173,189	-58,788
<b>Debt Service:</b>	<b>\$3,956,618</b>	<b>\$3,957,494</b>	<b>\$3,957,494</b>	<b>\$3,957,492</b>	<b>\$3,956,445</b>	<b>-\$1,049</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,956,618</b>	<b>\$3,957,494</b>	<b>\$3,957,494</b>	<b>\$3,957,492</b>	<b>\$3,956,445</b>	<b>-\$1,049</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 is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. There are no new projects for FY19, 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 FY19 include Interest and Fund Balance.</p>
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### 315-GEN CAP OUTLAY FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	58,657	58,658	58,658
Less 5% Statutory Reduction	0	0	0	0	-2,933	-2,933
Transfers In	3,500,000	10,231,900	14,418,839	8,615,950	0	-10,231,900
Fund Balance	0	19,141,215	20,760,163	0	4,226,336	-14,914,879
<b>Total</b>	<b><u>3,500,000</u></b>	<b><u>29,373,115</u></b>	<b><u>35,179,002</u></b>	<b><u>8,674,607</u></b>	<b><u>4,282,061</u></b>	<b><u>-25,091,054</u></b>
<b>Expenditures</b>						
Capital Outlay	6,695,020	25,205,437	31,010,955	3,034,238	0	-25,205,437
Transfers Out	2,489,892	0	369	0	0	0
Reserves - Capital	0	0	0	0	114,383	114,383
Reserves - Assigned	0	4,167,678	4,167,678	0	4,167,678	0
<b>Total</b>	<b><u>9,184,912</u></b>	<b><u>29,373,115</u></b>	<b><u>35,179,002</u></b>	<b><u>3,034,238</u></b>	<b><u>4,282,061</u></b>	<b><u>-25,091,054</u></b>

### 1400 - COMMUNITY DEVELOPMENT PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	793,916	134,426	1,570,407	0	0	-134,426
<b>Capital Outlay:</b>	<b>\$793,916</b>	<b>\$134,426</b>	<b>\$1,570,407</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$134,426</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$793,916</b>	<b>\$134,426</b>	<b>\$1,570,407</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$134,426</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	8,172,183	4,664,063	4,033,763	3,032,700	0	-4,664,063
<b>Capital Outlay:</b>	<b>\$8,172,183</b>	<b>\$4,664,063</b>	<b>\$4,033,763</b>	<b>\$3,032,700</b>	<b>\$0</b>	<b>-\$4,664,063</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,172,183</b>	<b>\$4,664,063</b>	<b>\$4,033,763</b>	<b>\$3,032,700</b>	<b>\$0</b>	<b>-\$4,664,063</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	-2,280,419	20,406,948	25,310,741	1,538	0	-20,406,948
<b>Capital Outlay:</b>	<b>-\$2,280,419</b>	<b>\$20,406,948</b>	<b>\$25,310,741</b>	<b>\$1,538</b>	<b>\$0</b>	<b>-\$20,406,948</b>
<b>TOTAL EXPENDITURES:</b>	<b>-\$2,280,419</b>	<b>\$20,406,948</b>	<b>\$25,310,741</b>	<b>\$1,538</b>	<b>\$0</b>	<b>-\$20,406,948</b>

**9131 - TAX COLLECTOR**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	9,340	0	96,044	0	0	0
<b>Capital Outlay:</b>	<b>\$9,340</b>	<b>\$0</b>	<b>\$96,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,340</b>	<b>\$0</b>	<b>\$96,044</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,489,892	0	369	0	0	0
<b>Transfers Out:</b>	<b>\$2,489,892</b>	<b>\$0</b>	<b>\$369</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	114,383	114,383
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$114,383</b>	<b>\$114,383</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	4,167,678	4,167,678	0	4,167,678	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$4,167,678</b>	<b>\$4,167,678</b>	<b>\$0</b>	<b>\$4,167,678</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,489,892</b>	<b>\$4,167,678</b>	<b>\$4,168,047</b>	<b>\$0</b>	<b>\$4,282,061</b>	<b>\$114,383</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 is in the process of closing.

**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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	4,354	0	0	0	0	0
<b>Total</b>	<b>4,354</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Capital Outlay	305,530	0	0	0	0	0
Transfers Out	214,159	0	0	0	0	0
<b>Total</b>	<b>519,689</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	305,530	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$305,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$305,530</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	214,159	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$214,159</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$214,159</b>	<b>\$0</b>	<b>\$0</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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<b>TRENDS &amp; ISSUES</b>
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<p>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 is in the process of closing.</p>
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<b>REVENUES</b>
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<p>The main revenue source was from bond proceeds collected in FY09 and associated Fund Balance as well as interest. As this fund is in the process of closing, there are no revenues projected for FY19.</p>
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### 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	4,137	0	0	3,637	0	0
Fund Balance	0	0	379,237	0	0	0
<b>Total</b>	<b>4,137</b>	<b>0</b>	<b>379,237</b>	<b>3,637</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Capital Outlay	173,588	0	379,237	340,688	0	0
Transfers Out	4,137	0	0	0	0	0
<b>Total</b>	<b>177,725</b>	<b>0</b>	<b>379,237</b>	<b>340,688</b>	<b>0</b>	<b>0</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,328	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$1,328</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,328</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	4,034	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$4,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,034</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**9100 - CONSTITUTIONALS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	168,225	0	379,237	340,688	0	0
<b>Capital Outlay:</b>	<b>\$168,225</b>	<b>\$0</b>	<b>\$379,237</b>	<b>\$340,688</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$168,225</b>	<b>\$0</b>	<b>\$379,237</b>	<b>\$340,688</b>	<b>\$0</b>	<b>\$0</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	4,137	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$4,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,137</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</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. 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.</p>
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<b>REVENUES</b>
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<p>This Fund does not generate revenue. Fund balance for the ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.</p>
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### 328 - SPECIAL PURPOSE CAPITAL FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,290,085	0	12,299,163	127,500	0	0
Miscellaneous Revenues	223,183	0	33,661,983	51,208	0	0
Other Sources	0	7,800,000	44,800,000	0	0	-7,800,000
Fund Balance	0	14,883,619	3,953,183	0	0	-14,883,619
<b>Total</b>	<b><u>1,513,267</u></b>	<b><u>22,683,619</u></b>	<b><u>94,714,329</u></b>	<b><u>178,708</u></b>	<b><u>0</u></b>	<b><u>-22,683,619</u></b>
<b>Expenditures</b>						
Capital Outlay	6,327,408	22,683,619	24,714,329	-1,891,470	0	-22,683,619
Grants and Aids	0	0	70,000,000	84,403	0	0
<b>Total</b>	<b><u>6,327,408</u></b>	<b><u>22,683,619</u></b>	<b><u>94,714,329</u></b>	<b><u>-1,807,067</u></b>	<b><u>0</u></b>	<b><u>-22,683,619</u></b>



**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	7,800,000	8,200,000	0	0	-7,800,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$7,800,000</b>	<b>\$8,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,800,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$7,800,000</b>	<b>\$8,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,800,000</b>

### 3800 - STORMWATER PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	600,000	600,000	200,542	0	-600,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$200,542</b>	<b>\$0</b>	<b>-\$600,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$200,542</b>	<b>\$0</b>	<b>-\$600,000</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	5,869,643	9,851,517	10,816,574	-2,261,742	0	-9,851,517
<b>Capital Outlay:</b>	<b>\$5,869,643</b>	<b>\$9,851,517</b>	<b>\$10,816,574</b>	<b>-\$2,261,742</b>	<b>\$0</b>	<b>-\$9,851,517</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,869,643</b>	<b>\$9,851,517</b>	<b>\$10,816,574</b>	<b>-\$2,261,742</b>	<b>\$0</b>	<b>-\$9,851,517</b>

### 4300 - TRANSPORTATION PROJECTS

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	457,765	4,396,508	4,260,535	164,377	0	-4,396,508
<b>Capital Outlay:</b>	<b>\$457,765</b>	<b>\$4,396,508</b>	<b>\$4,260,535</b>	<b>\$164,377</b>	<b>\$0</b>	<b>-\$4,396,508</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$457,765</b>	<b>\$4,396,508</b>	<b>\$4,260,535</b>	<b>\$164,377</b>	<b>\$0</b>	<b>-\$4,396,508</b>

**7200 - PARKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	35,594	837,220	5,354	0	-35,594
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$35,594</b>	<b>\$837,220</b>	<b>\$5,354</b>	<b>\$0</b>	<b>-\$35,594</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$35,594</b>	<b>\$837,220</b>	<b>\$5,354</b>	<b>\$0</b>	<b>-\$35,594</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	0	70,000,000	84,403	0	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000,000</b>	<b>\$84,403</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000,000</b>	<b>\$84,403</b>	<b>\$0</b>	<b>\$0</b>

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**FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A**

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**TRENDS & ISSUES**

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project. The FY19 balance for the FAMRC project will be included later in the budget process to ensure the estimates are as accurate as possible.

**REVENUES**

Revenue anticipated for FY19 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

### 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	171,341	0	0	18,084	0	0
Fund Balance	0	6,262,371	1,430,151	0	0	-6,262,371
<b>Total</b>	<b>171,341</b>	<b>6,262,371</b>	<b>1,430,151</b>	<b>18,084</b>	<b>0</b>	<b>-6,262,371</b>
<b>Expenditures</b>						
Capital Outlay	40,507,595	6,262,371	1,258,810	259,399	0	-6,262,371
Transfers Out	306,725	0	171,341	0	0	0
<b>Total</b>	<b>40,814,320</b>	<b>6,262,371</b>	<b>1,430,151</b>	<b>259,399</b>	<b>0</b>	<b>-6,262,371</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	40,507,595	6,262,371	1,258,810	259,399	0	-6,262,371
<b>Capital Outlay:</b>	<b>\$40,507,595</b>	<b>\$6,262,371</b>	<b>\$1,258,810</b>	<b>\$259,399</b>	<b>\$0</b>	<b>-\$6,262,371</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$40,507,595</b>	<b>\$6,262,371</b>	<b>\$1,258,810</b>	<b>\$259,399</b>	<b>\$0</b>	<b>-\$6,262,371</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910211 - Tran Out Sales Tax Rev 2015A	306,725	0	171,341	0	0	0
<b>Transfers Out:</b>	<b>\$306,725</b>	<b>\$0</b>	<b>\$171,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$306,725</b>	<b>\$0</b>	<b>\$171,341</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

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## FUND 331- COUNTYWIDE FIRE CAPITAL FUND

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<b>TRENDS &amp; ISSUES</b>
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<p>This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.</p>
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<p>Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible. The FY19 new capital projects included in this Fund are Fire Station 63 – Shady Lane, Sand Hill Road Fire Station, Fire Rescue &amp; EMS Training Facility, Fire/EMS Equipment, 535 Area Fire Station, and 2006 Pierce Squad #23519 and #23520.</p>
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<b>REVENUES</b>
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<p>Revenues for FY19 are Interest, Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.</p>
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### 331-COUNTYWIDE FIRE CAPITAL FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	161,453	0	0	42,518	0	0
Transfers In	3,889,380	5,244,819	6,928,112	3,933,614	1,178,829	-4,065,990
Other Sources	890,593	0	0	2,309,951	1,600,987	1,600,987
Fund Balance	0	18,219,878	19,058,258	0	7,750,696	-10,469,182
<b>Total</b>	<b><u>4,941,426</u></b>	<b><u>23,464,697</u></b>	<b><u>25,986,370</u></b>	<b><u>6,286,084</u></b>	<b><u>10,530,512</u></b>	<b><u>-12,934,185</u></b>
<b>Expenditures</b>						
Capital Outlay	4,088,093	18,940,664	19,591,641	7,138,885	10,428,891	-8,511,773
Reserves - Capital	0	4,524,033	6,394,729	0	101,621	-4,422,412
<b>Total</b>	<b><u>4,088,093</u></b>	<b><u>23,464,697</u></b>	<b><u>25,986,370</u></b>	<b><u>7,138,885</u></b>	<b><u>10,530,512</u></b>	<b><u>-12,934,185</u></b>

**2100 - PUBLIC SAFETY PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	4,088,093	18,940,664	19,591,641	7,138,885	10,428,891	-8,511,773
<b>Capital Outlay:</b>	<b>\$4,088,093</b>	<b>\$18,940,664</b>	<b>\$19,591,641</b>	<b>\$7,138,885</b>	<b>\$10,428,891</b>	<b>-\$8,511,773</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,088,093</b>	<b>\$18,940,664</b>	<b>\$19,591,641</b>	<b>\$7,138,885</b>	<b>\$10,428,891</b>	<b>-\$8,511,773</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	4,524,033	6,394,729	0	101,621	-4,422,412
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$4,524,033</b>	<b>\$6,394,729</b>	<b>\$0</b>	<b>\$101,621</b>	<b>-\$4,422,412</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$4,524,033</b>	<b>\$6,394,729</b>	<b>\$0</b>	<b>\$101,621</b>	<b>-\$4,422,412</b>

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## FUND 332- PUBLIC IMP REV BONDS SERIES 2017

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<b>TRENDS &amp; ISSUES</b>
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<p>This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. The FY19 balance for the building 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 FY19 is interest and 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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### 332 - PUBLIC IMP REV BONDS SERIES 2017

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b><u>Revenues</u></b>						
Miscellaneous Revenues	0	0	0	48,175	0	0
Other Sources	0	0	26,000,000	26,000,000	0	0
Fund Balance	0	26,000,000	0	0	0	-26,000,000
<b>Total</b>	<b>0</b>	<b>26,000,000</b>	<b>26,000,000</b>	<b>26,048,175</b>	<b>0</b>	<b>-26,000,000</b>
<b><u>Expenditures</u></b>						
Capital Outlay	0	26,000,000	26,000,000	421,564	0	-26,000,000
<b>Total</b>	<b>0</b>	<b>26,000,000</b>	<b>26,000,000</b>	<b>421,564</b>	<b>0</b>	<b>-26,000,000</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	26,000,000	26,000,000	421,564	0	-26,000,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$26,000,000</b>	<b>\$26,000,000</b>	<b>\$421,564</b>	<b>\$0</b>	<b>-\$26,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$26,000,000</b>	<b>\$26,000,000</b>	<b>\$421,564</b>	<b>\$0</b>	<b>-\$26,000,000</b>

# ENTERPRISE FUNDS

**Fund - Fund Title ..... Page**

401 – Solid Waste Fund..... 1

407 – Osceola Parkway Fund ..... 13

408 – Poinciana Parkway Fund..... 21

## 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 FY18 Adopted Budget. Personal Services decreased 3% due to the following:

- Filling vacancies resulted in a decrease in Salaries and Wages.
- 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 30% from the FY18 Adopted Budget as a result of the FY19 cost for curbside collections.

Capital Outlay is requested for installation of a security gate at Bass Road Landfill and waste oil collection tanks for Hazardous Waste.

Included in Reserves Assigned is \$12.4 million to fund the long term care and closure needs of closed landfills and \$7 million to account for the expenses associated with debris removal due to Hurricane Irma pending reimbursement from FEMA. Reserves for Operating have been established in accordance with County Policy and within statutory limitations.

Overall, the FY19 budget increased 8% from the FY18 Adopted Budget.

### REVENUES

The major revenue source for this Fund comes from Special Assessments. The revenue budgeted in FY19 reflects a 7% increase as a result of an increase in units. The rate remains unchanged from FY18. 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	15,294,112	15,630,935	15,630,935	14,498,297	16,692,402	1,061,467
Charges For Services	4,088,427	2,906,422	2,906,422	3,259,867	4,159,244	1,252,822
Miscellaneous Revenues	346,251	162,335	162,335	126,074	284,927	122,592
Less 5% Statutory Reduction	0	-934,985	-934,985	0	-1,056,829	-121,844
Transfers In	50	0	0	0	0	0
Other Sources	229,413	0	0	0	0	0
Fund Balance	0	26,982,296	32,704,595	0	28,411,056	1,428,760
<b>Total</b>	<b>19,958,253</b>	<b>44,747,003</b>	<b>50,469,302</b>	<b>17,884,239</b>	<b>48,490,800</b>	<b>3,743,797</b>
<b>Expenditures</b>						
Personal Services	1,293,185	1,346,104	1,346,104	907,150	1,299,464	-46,640
Operating Expenses	15,203,109	13,405,064	13,476,660	9,877,413	17,569,831	4,164,767
Capital Outlay	0	240,000	244,930	67,349	50,200	-189,800
Transfers Out	391,348	6,435,290	6,435,290	4,826,468	1,477,371	-4,957,919
Reserves - Operating	0	4,768,396	4,768,396	0	4,462,091	-306,305
Reserves - Capital	0	3,986,149	2,631,922	0	4,260,993	274,844
Reserves - Assigned	0	14,566,000	21,566,000	0	19,370,850	4,804,850
<b>Total</b>	<b>16,887,642</b>	<b>44,747,003</b>	<b>50,469,302</b>	<b>15,678,379</b>	<b>48,490,800</b>	<b>3,743,797</b>

**3100 - ENVIRONMENTAL SERVICES PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	70,000	70,000	67,349	0	-70,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$67,349</b>	<b>\$0</b>	<b>-\$70,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$67,349</b>	<b>\$0</b>	<b>-\$70,000</b>

**3113 - UNIVERSAL SOLID WASTE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,006	99,029	99,029	63,480	99,015	-14
5120002 - Disaster Relief	2,881	0	0	1,510	0	0
5130001 - Vacancy Factor	0	-1,733	-1,733	0	-1,732	1
5140000 - Overtime	2	0	0	0	0	0
5160000 - Compensated Annual Leave	4,585	0	0	2,999	0	0
5160020 - Compensated Admin Leave	748	0	0	973	0	0
5170000 - Compensated Sick Leave	3,660	0	0	3,375	0	0
5210000 - Fica Taxes	6,727	7,575	7,575	5,231	7,575	0
5220000 - Retirement Contributions	8,095	8,903	8,903	6,500	9,310	407
5230000 - Health Insurance	23,053	26,670	26,670	19,474	26,525	-145
5231000 - Life Insurance	110	93	93	88	93	0
5232000 - Dental Insurance	516	595	595	429	592	-3
5233000 - Lt Disability Insurance	146	163	163	119	163	0
5233100 - St Disability Insurance	270	219	219	219	219	0
5240000 - Workers' Compensation	214	258	258	166	227	-31
<b>Personal Services:</b>	<b>\$132,014</b>	<b>\$141,772</b>	<b>\$141,772</b>	<b>\$104,563</b>	<b>\$141,987</b>	<b>\$215</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	68,381	15,000	91,526	64,582	150,000	135,000
5310006 - Legal Fees	5,175	0	0	37,876	0	0
5312000 - Tax Collector Fees	248,724	271,514	271,514	252,696	271,514	0
5340000 - Other Contractual Services	12,002,584	12,081,624	12,081,624	8,351,771	15,911,280	3,829,656
5340008 - Other Contractual Svc- Auction	516	0	0	0	0	0
5400000 - Travel And Per Diem	0	0	0	388	0	0
5420000 - Freight & Postage Services	35	700	700	18	1,400	700
5450000 - Insurance	894	1,788	1,788	1,788	1,676	-112
5462000 - Rep & Maint-automotive	0	450	450	0	450	0
5470000 - Printing And Binding	4,844	15,000	15,000	0	15,000	0
5480000 - Promotional Activities	3,896	10,000	10,000	3,573	10,000	0
5490000 - Oth Current Chgs & Obligations	931	500	500	0	500	0
5490500 - Reimbursement Of Py Revenue	978	0	0	0	0	0
5490501 - OH-Workers' Compensation	508	642	642	642	642	0
5490502 - OH-Property & Liability Insuranc	136	207	207	207	207	0
5490503 - OH-Dental Insurance	94	107	107	107	107	0
5490504 - OH-Health Insurance	408	531	531	531	531	0
5490505 - OH-Life/AD&D, STD, LTD	223	129	129	129	129	0
5511000 - Office Supplies	464	500	500	187	500	0
5520000 - Operating Supplies	0	3,000	3,000	0	3,000	0
5520010 - Computer Software	0	0	0	0	15,000	15,000
5521000 - Gas & Oil	74	398	398	21	300	-98
5540000 - Books,pubs,subs & Membership	0	0	0	500	0	0
5590000 - Depreciation	131,233	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$12,470,099</b>	<b>\$12,402,090</b>	<b>\$12,478,616</b>	<b>\$8,715,014</b>	<b>\$16,382,236</b>	<b>\$3,980,146</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,602,112</b>	<b>\$12,543,862</b>	<b>\$12,620,388</b>	<b>\$8,819,577</b>	<b>\$16,524,223</b>	<b>\$3,980,361</b>

### 3141 - HAZARDOUS WASTE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	96,311	122,095	122,095	67,786	113,048	-9,047
5120002 - Disaster Relief	2,576	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,136	-2,136	0	-1,978	158
5140000 - Overtime	0	0	0	6	0	0
5140003 - Overtime- Disaster Relief	536	0	0	0	0	0
5160000 - Compensated Annual Leave	8,601	0	0	6,889	0	0
5160010 - Compensated Ann Leave Payoff	5,722	0	0	2,784	0	0
5170000 - Compensated Sick Leave	6,030	0	0	2,429	0	0
5170010 - Compensated Sick Leave Payoff	5,626	0	0	0	0	0
5210000 - Fica Taxes	9,436	9,340	9,340	5,982	8,650	-690
5220000 - Retirement Contributions	13,634	14,396	14,396	8,286	12,234	-2,162
5230000 - Health Insurance	25,214	35,420	35,420	19,264	22,872	-12,548
5231000 - Life Insurance	140	115	115	101	107	-8
5232000 - Dental Insurance	607	822	822	607	870	48
5233000 - Lt Disability Insurance	187	201	201	134	187	-14
5233100 - St Disability Insurance	345	268	268	248	248	-20
5240000 - Workers' Compensation	10,990	11,123	11,123	6,807	10,096	-1,027
<b>Personal Services:</b>	<b>\$185,955</b>	<b>\$191,644</b>	<b>\$191,644</b>	<b>\$121,321</b>	<b>\$166,334</b>	<b>-\$25,310</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	7,783	7,854	7,854	7,699	8,246	392
5314000 - Medical Svcs	0	150	150	0	150	0
5340000 - Other Contractual Services	78,675	144,850	144,850	67,191	146,350	1,500
5410000 - Communications	1,329	820	820	496	820	0
5450000 - Insurance	3,392	3,268	3,268	3,268	1,060	-2,208
5450502 - Insurance Claims - Prop & Casua	1,382	0	0	0	0	0
5462000 - Rep & Maint-automotive	5,061	5,500	5,500	1,134	5,500	0
5470000 - Printing And Binding	34	4,250	4,250	426	2,000	-2,250
5480000 - Promotional Activities	3,616	4,250	4,250	0	2,000	-2,250
5490501 - OH-Workers' Compensation	744	939	939	939	939	0
5490502 - OH-Property & Liability Insuranc	515	219	219	219	219	0
5490503 - OH-Dental Insurance	138	156	156	156	156	0
5490504 - OH-Health Insurance	597	777	777	777	777	0
5490505 - OH-Life/AD&D, STD, LTD	327	189	189	189	189	0
5511000 - Office Supplies	299	330	330	122	330	0
5520000 - Operating Supplies	18,097	33,003	33,003	17,677	33,503	500
5521000 - Gas & Oil	6,294	8,837	8,837	2,639	4,000	-4,837
5540000 - Books,pubs,subs & Membership	0	375	375	0	375	0
<b>Operating Expenses:</b>	<b>\$128,283</b>	<b>\$215,767</b>	<b>\$215,767</b>	<b>\$102,932</b>	<b>\$206,614</b>	<b>-\$9,153</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	0	0	0	15,200	15,200
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,200</b>	<b>\$15,200</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$314,238</b>	<b>\$407,411</b>	<b>\$407,411</b>	<b>\$224,253</b>	<b>\$388,148</b>	<b>-\$19,263</b>

**3161 - SOUTHPORT LANDFILL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	726,701	117,374	117,374	0	146,971	29,597
<b>Operating Expenses:</b>	<b>\$726,701</b>	<b>\$117,374</b>	<b>\$117,374</b>	<b>\$0</b>	<b>\$146,971</b>	<b>\$29,597</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$726,701</b>	<b>\$117,374</b>	<b>\$117,374</b>	<b>\$0</b>	<b>\$146,971</b>	<b>\$29,597</b>



**3162 - BASS ROAD LANDFILL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	500,832	614,107	614,107	361,195	579,349	-34,758
5120002 - Disaster Relief	22,187	0	0	1,281	0	0
5130001 - Vacancy Factor	0	-10,765	-10,765	0	-10,199	566
5140000 - Overtime	1,093	1,020	1,020	2,926	3,500	2,480
5140003 - Overtime- Disaster Relief	1,657	0	0	0	0	0
5140098 - H Mathew Force Labor	-2,012	0	0	0	0	0
5150300 - Class C Meals	4	0	0	0	0	0
5160000 - Compensated Annual Leave	44,567	0	0	28,464	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,450	0	0
5160020 - Compensated Admin Leave	4,917	0	0	3,265	0	0
5170000 - Compensated Sick Leave	16,765	0	0	7,197	0	0
5210000 - Fica Taxes	42,480	47,058	47,058	29,299	44,589	-2,469
5220000 - Retirement Contributions	49,454	53,203	53,203	33,714	49,274	-3,929
5221000 - Opeb Gasb 45	3,818	0	0	0	0	0
5230000 - Health Insurance	136,776	148,618	148,618	98,913	164,276	15,658
5231000 - Life Insurance	721	577	577	490	548	-29
5232000 - Dental Insurance	3,367	3,568	3,568	2,175	3,131	-437
5233000 - Lt Disability Insurance	962	1,015	1,015	655	962	-53
5233100 - St Disability Insurance	1,777	1,354	1,354	1,209	1,284	-70
5240000 - Workers' Compensation	42,531	47,415	47,415	27,914	43,814	-3,601
<b>Personal Services:</b>	<b>\$871,893</b>	<b>\$907,170</b>	<b>\$907,170</b>	<b>\$600,146</b>	<b>\$880,528</b>	<b>-\$26,642</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	0	300	300	0	300	0
5340000 - Other Contractual Services	271,265	433,900	428,970	420,119	576,410	142,510
5342000 - Landfill LT Care and Closure	329,402	758,031	758,031	467,897	889,400	131,369
5342001 - Landfill LT-CONTRA ACCT	-329,402	-758,031	-758,031	0	-889,400	-131,369
5400000 - Travel And Per Diem	121	0	0	0	1,000	1,000
5410000 - Communications	3,872	4,160	4,160	3,844	4,300	140
5420000 - Freight & Postage Services	273	225	225	84	300	75
5440000 - Rentals And Leases	0	0	0	0	5,000	5,000
5450000 - Insurance	7,451	51,352	51,352	51,352	4,060	-47,292
5460000 - Repair & Maintenance Svcs	1,200	4,200	4,200	1,948	5,700	1,500
5462000 - Rep & Maint-automotive	26,532	24,700	24,700	28,668	24,700	0
5470000 - Printing And Binding	698	500	500	774	1,000	500
5490000 - Oth Current Chgs & Obligations	1,466,944	3,600	3,600	223	3,600	0
5490011 - Cash over/shorts	-4	0	0	-4	0	0
5490501 - OH-Workers' Compensation	3,050	3,850	3,850	3,850	3,850	0
5490502 - OH-Property & Liability Insuranc	1,131	5,952	5,952	5,952	5,952	0
5490503 - OH-Dental Insurance	566	640	640	640	640	0
5490504 - OH-Health Insurance	2,448	3,186	3,186	3,186	3,186	0
5490505 - OH-Life/AD&D, STD, LTD	1,449	837	837	837	837	0
5511000 - Office Supplies	1,390	1,350	1,350	1,736	1,600	250
5520000 - Operating Supplies	2,872	7,620	7,620	2,288	68,020	60,400
5521000 - Gas & Oil	27,780	16,117	16,117	18,961	31,200	15,083
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	0	390	390	0	390	0
5550000 - Training	0	500	500	0	1,100	600
5560098 - H Mathew Prev Measures	-6,216	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$1,812,821</b>	<b>\$563,879</b>	<b>\$558,949</b>	<b>\$1,012,354</b>	<b>\$743,645</b>	<b>\$179,766</b>

### 3162 - BASS ROAD LANDFILL

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5680010 - Computer Software, Capital	0	0	4,930	0	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,930</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,684,714</b>	<b>\$1,471,049</b>	<b>\$1,471,049</b>	<b>\$1,612,501</b>	<b>\$1,624,173</b>	<b>\$153,124</b>

**3166 - CONTAINER ROUTE**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	65,262	71,792	71,792	48,457	71,801	9
5120002 - Disaster Relief	1,610	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,256	-1,256	0	-1,272	-16
5140000 - Overtime	88	918	918	8	918	0
5140003 - Overtime- Disaster Relief	302	0	0	0	0	0
5160000 - Compensated Annual Leave	2,071	0	0	3,216	0	0
5170000 - Compensated Sick Leave	1,467	0	0	684	0	0
5210000 - Fica Taxes	5,361	5,492	5,492	4,029	5,563	71
5220000 - Retirement Contributions	5,640	5,685	5,685	5,331	7,722	2,037
5230000 - Health Insurance	14,786	15,662	15,662	14,650	19,289	3,627
5231000 - Life Insurance	85	68	68	65	69	1
5232000 - Dental Insurance	574	580	580	419	580	0
5233000 - Lt Disability Insurance	115	118	118	86	120	2
5233100 - St Disability Insurance	212	158	158	159	160	2
5240000 - Workers' Compensation	5,750	6,301	6,301	4,017	5,665	-636
<b>Personal Services:</b>	<b>\$103,324</b>	<b>\$105,518</b>	<b>\$105,518</b>	<b>\$81,120</b>	<b>\$110,615</b>	<b>\$5,097</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	32,225	29,999	29,999	14,317	30,629	630
5400000 - Travel And Per Diem	0	200	200	0	200	0
5410000 - Communications	658	630	630	547	700	70
5440000 - Rentals And Leases	1,314	1,250	1,250	962	1,250	0
5450000 - Insurance	564	1,177	1,177	1,177	612	-565
5462000 - Rep & Maint-automotive	7,984	19,000	19,000	8,989	19,000	0
5490000 - Oth Current Chgs & Obligations	140	140	140	0	175	35
5490501 - OH-Workers' Compensation	496	626	626	626	626	0
5490502 - OH-Property & Liability Insuranc	156	136	136	136	136	0
5490503 - OH-Dental Insurance	92	104	104	104	104	0
5490504 - OH-Health Insurance	398	518	518	518	518	0
5490505 - OH-Life/AD&D, STD, LTD	327	126	126	126	189	63
5520000 - Operating Supplies	0	350	350	256	350	0
5521000 - Gas & Oil	1,198	13,222	13,222	2,607	3,000	-10,222
<b>Operating Expenses:</b>	<b>\$45,552</b>	<b>\$67,478</b>	<b>\$67,478</b>	<b>\$30,364</b>	<b>\$57,489</b>	<b>-\$9,989</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$148,876</b>	<b>\$172,996</b>	<b>\$172,996</b>	<b>\$111,483</b>	<b>\$168,104</b>	<b>-\$4,892</b>

**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	170,000	170,000	0	35,000	-135,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>-\$135,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$170,000</b>	<b>\$170,000</b>	<b>\$0</b>	<b>\$35,000</b>	<b>-\$135,000</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	6,770	6,650	6,650	5,838	10,800	4,150
5430000 - Utility Services	6,961	8,400	8,400	4,482	8,400	0
5440000 - Rentals And Leases	77	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	5,845	22,700	22,700	6,065	12,950	-9,750
<b>Operating Expenses:</b>	<b>\$19,653</b>	<b>\$37,750</b>	<b>\$37,750</b>	<b>\$16,385</b>	<b>\$32,150</b>	<b>-\$5,600</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,653</b>	<b>\$37,750</b>	<b>\$37,750</b>	<b>\$16,385</b>	<b>\$32,150</b>	<b>-\$5,600</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490510 - Fleet Overhead	0	726	726	363	726	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$726</b>	<b>\$726</b>	<b>\$363</b>	<b>\$726</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	358,143	409,781	409,781	307,336	450,759	40,978
5910154 - Tran Out-constitutional Gas Tx	0	0	0	0	1,000,000	1,000,000
5910158 - Tran Out-intergov Radio Commu	15,953	17,558	17,558	13,169	18,661	1,103
5910315 - Tran Out-General Capital Outlay	0	6,000,000	6,000,000	4,500,000	0	-6,000,000
5910510 - Tran Out Fleet	17,252	7,951	7,951	5,963	7,951	0
<b>Transfers Out:</b>	<b>\$391,348</b>	<b>\$6,435,290</b>	<b>\$6,435,290</b>	<b>\$4,826,468</b>	<b>\$1,477,371</b>	<b>-\$4,957,919</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	3,531,076	3,531,076	0	3,268,676	-262,400
5990020 - Reserve For Contingency	0	1,237,320	1,237,320	0	1,193,415	-43,905
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$4,768,396</b>	<b>\$4,768,396</b>	<b>\$0</b>	<b>\$4,462,091</b>	<b>-\$306,305</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	3,986,149	2,631,922	0	4,260,993	274,844
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$3,986,149</b>	<b>\$2,631,922</b>	<b>\$0</b>	<b>\$4,260,993</b>	<b>\$274,844</b>
<b>Reserves - Assigned:</b>						
5990052 - Reserve For Landfill Closure	0	14,566,000	14,566,000	0	12,370,850	-2,195,150
5990060 - Reserves Assigned	0	0	7,000,000	0	7,000,000	7,000,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$14,566,000</b>	<b>\$21,566,000</b>	<b>\$0</b>	<b>\$19,370,850</b>	<b>\$4,804,850</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$391,348</b>	<b>\$29,756,561</b>	<b>\$35,402,334</b>	<b>\$4,826,831</b>	<b>\$29,572,031</b>	<b>-\$184,530</b>

## FUND 407 – OSCEOLA PARKWAY

### TRENDS & ISSUES

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

Personal Services supports .5 FTEs which is a decrease of .6 FTEs from the FY18 Adopted Budget due to the retirement of the Accounting Specialist Position. However, this will be re-evaluated for the Tentative Budget as personnel that are now responsible for the Parkway should be allocated to this Fund. Personal Services is decreasing \$39,621 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 decreased primarily due to eliminating the Toll Equipment upgrade budget which was offset by the addition of \$1,000,000 in capital outlay for the assessment of Shingle Creek Toll Plaza. Also included in Capital Outlay for FY19 is the telephone system upgrade, a new generator and transfer switch replacements.

Projects that are continuing from FY18 will be included later in the budget process to ensure the estimates are as accurate as possible.

Overall, this Fund increased \$3,124,958 from the FY18 Adopted Budget.

### REVENUES

The primary revenue source for this Fund is tolls which are projected to increase 6% in FY19. This Fund also includes Interest and Fund Balance.

**407-OSCEOLA PARKWAY**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	16,084,790	15,556,986	15,556,986	10,982,494	16,473,687	916,701
Miscellaneous Revenues	30,490	17,633	17,633	38,620	15,773	-1,860
Less 5% Statutory Reduction	0	-778,731	-778,731	0	-824,473	-45,742
Fund Balance	0	9,030,160	13,004,017	0	11,286,019	2,255,859
<b>Total</b>	<b>16,115,280</b>	<b>23,826,048</b>	<b>27,799,905</b>	<b>11,021,114</b>	<b>26,951,006</b>	<b>3,124,958</b>
<b>Expenditures</b>						
Personal Services	60,081	68,903	68,903	50,702	29,282	-39,621
Operating Expenses	3,974,381	2,797,113	2,797,113	1,303,773	2,359,934	-437,179
Capital Outlay	0	4,399,596	4,384,596	0	1,131,000	-3,268,596
Debt Service	1,257,623	9,090,524	9,090,524	1,378,128	9,246,488	155,964
Other Non Operating Expenses	3,861,473	0	0	5,082,389	0	0
Transfers Out	78,652	100,221	115,221	75,166	110,242	10,021
Reserves - Operating	0	422,209	504,373	0	460,148	37,939
Reserves - Debt	0	4,619,694	4,619,694	0	4,662,152	42,458
Reserves - Capital	0	2,327,788	6,219,481	0	8,951,760	6,623,972
<b>Total</b>	<b>9,232,211</b>	<b>23,826,048</b>	<b>27,799,905</b>	<b>7,890,157</b>	<b>26,951,006</b>	<b>3,124,958</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	15,000	4,324,596	0	0	-15,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$4,324,596</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$15,000</b>	<b>\$4,324,596</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$15,000</b>

**4124 - OSCEOLA PARKWAY OPER & MAINT**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	41,089	48,994	48,994	32,225	19,895	-29,099
5130001 - Vacancy Factor	0	-857	-857	0	-348	509
5160000 - Compensated Annual Leave	4,024	0	0	2,537	0	0
5160020 - Compensated Admin Leave	33	0	0	0	0	0
5170000 - Compensated Sick Leave	-1,520	0	0	1,045	0	0
5210000 - Fica Taxes	3,202	3,747	3,747	2,678	1,522	-2,225
5220000 - Retirement Contributions	6,918	5,434	5,434	3,972	1,643	-3,791
5230000 - Health Insurance	5,768	8,614	8,614	6,295	3,812	-4,802
5231000 - Life Insurance	54	47	47	45	19	-28
5232000 - Dental Insurance	210	319	319	230	145	-174
5233000 - Lt Disability Insurance	72	81	81	60	33	-48
5233100 - St Disability Insurance	133	109	109	111	44	-65
5240000 - Workers' Compensation	100	2,415	2,415	1,504	2,517	102
<b>Personal Services:</b>	<b>\$60,081</b>	<b>\$68,903</b>	<b>\$68,903</b>	<b>\$50,702</b>	<b>\$29,282</b>	<b>-\$39,621</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,124,666	1,640,000	1,640,000	787,701	1,422,500	-217,500
5340001 - Miscellaneous Contractual Svcs	255,271	254,269	254,269	149,814	0	-254,269
5400000 - Travel And Per Diem	779	1,350	1,350	780	600	-750
5410000 - Communications	80,790	79,000	79,000	78,278	105,000	26,000
5420000 - Freight & Postage Services	62	500	500	1	500	0
5430000 - Utility Services	11,393	14,000	14,000	7,465	14,240	240
5450000 - Insurance	3,198	1,343	1,343	1,343	1,594	251
5460000 - Repair & Maintenance Svcs	447,815	676,074	676,074	214,751	640,334	-35,740
5462000 - Rep & Maint-automotive	1,293	0	0	61	0	0
5470000 - Printing And Binding	44	500	500	109	500	0
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490501 - OH-Workers' Compensation	185	344	344	344	157	-187
5490502 - OH-Property & Liability Insuranc	1,481	1,130	1,130	1,130	1,130	0
5490503 - OH-Dental Insurance	35	58	58	58	26	-32
5490504 - OH-Health Insurance	149	284	284	284	129	-155
5490505 - OH-Life/AD&D, STD, LTD	81	68	68	68	31	-37
5511000 - Office Supplies	221	250	250	171	250	0
5512000 - Office Equipment	190	2,400	2,400	230	2,400	0
5520000 - Operating Supplies	1,179	1,000	1,000	75	1,000	0
5520010 - Computer Software	0	2,000	2,000	0	2,000	0
5520020 - Computer Hardware, Non-Capit	1,530	0	0	0	0	0
5521000 - Gas & Oil	1,425	2,000	2,000	1,122	2,000	0
5540000 - Books,pubs,subs & Membership	17,333	17,333	17,333	12,473	17,333	0
5590000 - Depreciation	1,956,005	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,905,124</b>	<b>\$2,693,963</b>	<b>\$2,693,963</b>	<b>\$1,256,257</b>	<b>\$2,211,784</b>	<b>-\$482,179</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	60,000	60,000	0	60,000	0
5650000 - Construction In Progress	0	4,324,596	0	0	0	-4,324,596
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$4,384,596</b>	<b>\$60,000</b>	<b>\$0</b>	<b>\$60,000</b>	<b>-\$4,324,596</b>
<b>Other Non Operating Expenses:</b>						
5950000 - Other Non-oper Uses	3,861,473	0	0	5,082,389	0	0
<b>Other Non Operating Expenses:</b>	<b>\$3,861,473</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,082,389</b>	<b>\$0</b>	<b>\$0</b>

**4124 - OSCEOLA PARKWAY OPER & MAINT**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	78,652	100,221	100,221	75,166	110,242	10,021
5910155 - Tran Out-w192 Phase I	0	0	15,000	0	0	0
<b>Transfers Out:</b>	<b>\$78,652</b>	<b>\$100,221</b>	<b>\$115,221</b>	<b>\$75,166</b>	<b>\$110,242</b>	<b>\$10,021</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	422,209	504,373	0	460,148	37,939
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$422,209</b>	<b>\$504,373</b>	<b>\$0</b>	<b>\$460,148</b>	<b>\$37,939</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,619,694	4,619,694	0	4,662,152	42,458
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,619,694</b>	<b>\$4,619,694</b>	<b>\$0</b>	<b>\$4,662,152</b>	<b>\$42,458</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	3,888,115	0	6,620,394	6,620,394
5990041 - Res For Capital - Designated	0	2,327,788	2,331,366	0	2,331,366	3,578
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,327,788</b>	<b>\$6,219,481</b>	<b>\$0</b>	<b>\$8,951,760</b>	<b>\$6,623,972</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,905,330</b>	<b>\$14,617,374</b>	<b>\$14,281,635</b>	<b>\$6,464,513</b>	<b>\$16,485,368</b>	<b>\$1,867,994</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	540	1,000	1,000	360	1,000	0
5430000 - Utility Services	52,810	60,000	60,000	33,727	60,000	0
5460000 - Repair & Maintenance Svcs	15,907	42,150	42,150	13,429	87,150	45,000
<b>Operating Expenses:</b>	<b>\$69,257</b>	<b>\$103,150</b>	<b>\$103,150</b>	<b>\$47,516</b>	<b>\$148,150</b>	<b>\$45,000</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	71,000	71,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$71,000</b>	<b>\$71,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$69,257</b>	<b>\$103,150</b>	<b>\$103,150</b>	<b>\$47,516</b>	<b>\$219,150</b>	<b>\$116,000</b>

**4300 - TRANSPORTATION PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	0	0	1,000,000	1,000,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	7,735,000	7,735,000	0	8,065,000	330,000
5720000 - Interest	1,253,852	1,348,424	1,348,424	1,374,356	1,174,388	-174,036
5730000 - Other Debt Service Costs	3,771	7,100	7,100	3,771	7,100	0
<b>Debt Service:</b>	<b>\$1,257,623</b>	<b>\$9,090,524</b>	<b>\$9,090,524</b>	<b>\$1,378,128</b>	<b>\$9,246,488</b>	<b>\$155,964</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,257,623</b>	<b>\$9,090,524</b>	<b>\$9,090,524</b>	<b>\$1,378,128</b>	<b>\$9,246,488</b>	<b>\$155,964</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.

This Fund is in the process out close-out.

**REVENUES**

As this Fund is in the process out close-out there will be no revenues for FY19.

**408-POINCIANA PARKWAY**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Fund Balance	0	13,206,732	13,522,585	0	0	-13,206,732
<b>Total</b>	<b>0</b>	<b>13,206,732</b>	<b>13,522,585</b>	<b>0</b>	<b>0</b>	<b>-13,206,732</b>
<b>Expenditures</b>						
Capital Outlay	0	2,232,857	2,548,710	0	0	-2,232,857
Debt Service	0	2,468,619	2,468,619	0	0	-2,468,619
Reserves - Debt	0	8,505,256	8,505,256	0	0	-8,505,256
<b>Total</b>	<b>0</b>	<b>13,206,732</b>	<b>13,522,585</b>	<b>0</b>	<b>0</b>	<b>-13,206,732</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	2,232,857	2,548,710	0	0	-2,232,857
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$2,232,857</b>	<b>\$2,548,710</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,232,857</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$2,232,857</b>	<b>\$2,548,710</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,232,857</b>

### 9961 - DEBT SERVICE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	307,061	307,061	0	0	-307,061
5720000 - Interest	0	2,161,558	2,161,558	0	0	-2,161,558
<b>Debt Service:</b>	<b>\$0</b>	<b>\$2,468,619</b>	<b>\$2,468,619</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,468,619</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,534,310	1,534,310	0	0	-1,534,310
5990033 - Res For Debt - Bond Covenant	0	6,970,946	6,970,946	0	0	-6,970,946
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$8,505,256</b>	<b>\$8,505,256</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$8,505,256</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$10,973,875</b>	<b>\$10,973,875</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$10,973,875</b>

# INTERNAL SERVICE FUNDS

<b>Fund - Fund Title .....</b>	<b>Page</b>
501 – Worker’s Compensation Fund .....	1
502 – Property & Casualty Insurance ISF .....	5
503 – Dental Insurance Internal Service Fund .....	9
504 – Health Insurance Internal Service Fund .....	12
505 – Life, LTD, and Voluntary Life ISF .....	17
510 – Fleet Internal Service Fund .....	20

## **FUND 501 - WORKERS' COMPENSATION FUND**

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### **TRENDS & ISSUES**

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

Personal Services supports .95 FTEs, which remains unchanged from the FY18 Adopted Budget. Personal Services increased slightly from the FY18 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 33.75% from the FY18 Adopted Budget primarily due to an increase in Claims.

Capital Outlay provides funding for a vehicle that is split funded with Fund 502 – Property and Casualty Insurance Internal Service Fund.

Overall, this Fund increased 17.58% from the FY18 Adopted Budget.

### **REVENUES**

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY19 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

**501-WORKERS COMP INTERNAL SERVICE FUND**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	3,371,223	4,021,453	4,096,353	2,488,903	3,838,129	-183,324
Miscellaneous Revenues	99,871	0	0	357,816	0	0
Transfers In	0	0	0	0	255,000	255,000
Fund Balance	0	7,628,053	9,321,352	0	9,601,529	1,973,476
<b>Total</b>	<b>3,471,094</b>	<b>11,649,506</b>	<b>13,417,705</b>	<b>2,846,719</b>	<b>13,694,658</b>	<b>2,045,152</b>
<b>Expenditures</b>						
Personal Services	69,743	73,948	73,948	49,078	77,131	3,183
Operating Expenses	3,630,665	2,100,994	2,175,894	1,486,506	2,810,381	709,387
Capital Outlay	0	0	0	0	12,499	12,499
Transfers Out	226,373	236,713	236,713	177,535	260,384	23,671
Reserves - Operating	0	46,050	46,050	0	45,516	-534
Reserves - Claims	0	9,191,801	10,885,100	0	10,488,747	1,296,946
<b>Total</b>	<b>3,926,782</b>	<b>11,649,506</b>	<b>13,417,705</b>	<b>1,713,119</b>	<b>13,694,658</b>	<b>2,045,152</b>

## 1261 - RISK MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	52,011	59,845	59,845	36,751	59,850	5
5120002 - Disaster Relief	520	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,048	-1,048	0	-1,048	0
5160000 - Compensated Annual Leave	996	0	0	1,110	0	0
5160020 - Compensated Admin Leave	1,025	0	0	147	0	0
5170000 - Compensated Sick Leave	1,149	0	0	218	0	0
5210000 - Fica Taxes	4,177	4,578	4,578	2,871	4,578	0
5220000 - Retirement Contributions	4,959	5,548	5,548	3,619	5,808	260
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	3,976	4,307	4,307	3,930	7,243	2,936
5231000 - Life Insurance	74	56	56	42	56	0
5232000 - Dental Insurance	265	276	276	144	276	0
5233000 - Lt Disability Insurance	99	99	99	56	99	0
5233100 - St Disability Insurance	183	131	131	103	131	0
5240000 - Workers' Compensation	129	156	156	88	138	-18
<b>Personal Services:</b>	<b>\$69,743</b>	<b>\$73,948</b>	<b>\$73,948</b>	<b>\$49,078</b>	<b>\$77,131</b>	<b>\$3,183</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	117,800	127,500	127,500	89,225	127,500	0
5340000 - Other Contractual Services	11,126	18,600	18,600	7,467	24,610	6,010
5450000 - Insurance	490	600	600	600	825	225
5450001 - Insurance Premium	183,459	220,000	220,000	23,012	231,000	11,000
5450002 - Insurance Admin Fees	51,702	31,000	105,900	33,286	67,200	36,200
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5490300 - Claims	1,932,478	1,700,000	1,700,000	1,332,457	2,355,000	655,000
5490302 - Adjustment to Claim Liabilitie	1,332,671	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	298	298	0	0	-298
5490502 - OH-Property & Liability Insuranc	57	69	69	69	69	0
5490503 - OH-Dental Insurance	44	50	50	50	50	0
5490504 - OH-Health Insurance	189	245	245	245	245	0
5490505 - OH-Life/AD&D, STD, LTD	102	59	59	59	59	0
5490510 - Fleet Overhead	0	73	73	37	73	0
5521000 - Gas & Oil	118	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	0	250	250	0	500	250
5550000 - Training	430	1,500	1,500	0	2,500	1,000
<b>Operating Expenses:</b>	<b>\$3,630,665</b>	<b>\$2,100,994</b>	<b>\$2,175,894</b>	<b>\$1,486,506</b>	<b>\$2,810,381</b>	<b>\$709,387</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	0	0	0	12,499	12,499
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,499</b>	<b>\$12,499</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	225,953	236,713	236,713	177,535	260,384	23,671
<b>Transfers Out:</b>	<b>\$225,953</b>	<b>\$236,713</b>	<b>\$236,713</b>	<b>\$177,535</b>	<b>\$260,384</b>	<b>\$23,671</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,926,362</b>	<b>\$2,411,655</b>	<b>\$2,486,555</b>	<b>\$1,713,119</b>	<b>\$3,160,395</b>	<b>\$748,740</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910510 - Tran Out Fleet	420	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$420</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	46,050	46,050	0	45,516	-534
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$46,050</b>	<b>\$46,050</b>	<b>\$0</b>	<b>\$45,516</b>	<b>-\$534</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	9,191,801	10,885,100	0	10,488,747	1,296,946
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$9,191,801</b>	<b>\$10,885,100</b>	<b>\$0</b>	<b>\$10,488,747</b>	<b>\$1,296,946</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$420</b>	<b>\$9,237,851</b>	<b>\$10,931,150</b>	<b>\$0</b>	<b>\$10,534,263</b>	<b>\$1,296,412</b>

## **FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND**

### **TRENDS & ISSUES**

The Property & Casualty Internal Service Fund is managed by Risk Management (1261) which 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 FY18 Adopted Budget. Personal Services increased slightly from the FY18 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 10.55% primarily due to an increase for Insurance Premiums from the FY18 Adopted Budget.

Capital Outlay provides funding for a vehicle that is split funded with Fund 501 – Workers' Compensation Internal Service Fund.

Overall, this Fund increased 0.25% from the FY18 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. A decrease to Charges for Services is offset by an increase to Fund Balance.



**502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND**

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	3,932,072	4,674,123	4,674,123	4,668,562	3,817,691	-856,432
Miscellaneous Revenues	67,679	0	0	31,732	0	0
Fund Balance	0	2,766,337	3,131,577	0	3,051,057	284,720
<b>Total</b>	<b>3,999,751</b>	<b>7,440,460</b>	<b>7,805,700</b>	<b>4,700,294</b>	<b>6,868,748</b>	<b>-571,712</b>
<b>Expenditures</b>						
Personal Services	69,720	73,952	73,952	49,078	77,129	3,177
Operating Expenses	4,005,222	3,898,818	3,898,818	2,028,353	4,310,322	411,504
Capital Outlay	0	0	0	0	12,500	12,500
Transfers Out	0	51,301	51,301	34,201	56,431	5,130
Reserves - Operating	0	38,908	38,908	0	31,004	-7,904
Reserves - Claims	0	3,377,481	3,742,721	0	2,381,362	-996,119
<b>Total</b>	<b>4,074,943</b>	<b>7,440,460</b>	<b>7,805,700</b>	<b>2,111,632</b>	<b>6,868,748</b>	<b>-571,712</b>

## 1261 - RISK MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	52,011	59,846	59,846	36,751	59,849	3
5120002 - Disaster Relief	520	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,047	-1,047	0	-1,047	0
5160000 - Compensated Annual Leave	996	0	0	1,110	0	0
5160020 - Compensated Admin Leave	1,025	0	0	147	0	0
5170000 - Compensated Sick Leave	1,149	0	0	218	0	0
5210000 - Fica Taxes	4,177	4,577	4,577	2,872	4,577	0
5220000 - Retirement Contributions	4,959	5,551	5,551	3,619	5,807	256
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	3,976	4,308	4,308	3,930	7,242	2,934
5231000 - Life Insurance	69	56	56	42	56	0
5232000 - Dental Insurance	265	276	276	144	276	0
5233000 - Lt Disability Insurance	93	98	98	56	98	0
5233100 - St Disability Insurance	171	132	132	103	132	0
5240000 - Workers' Compensation	129	155	155	88	139	-16
<b>Personal Services:</b>	<b>\$69,720</b>	<b>\$73,952</b>	<b>\$73,952</b>	<b>\$49,078</b>	<b>\$77,129</b>	<b>\$3,177</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	179,682	235,500	235,500	194,687	275,500	40,000
5310006 - Legal Fees	0	0	0	69,527	0	0
5450000 - Insurance	0	112	112	0	112	0
5450001 - Insurance Premium	2,107,470	2,435,029	2,435,029	905,431	2,800,283	365,254
5450003 - Bonded Insurance	2,467	660	660	0	660	0
5490000 - Oth Current Chgs & Obligations	32,991	25,000	25,000	12,385	30,000	5,000
5490300 - Claims	1,238,847	1,200,000	1,200,000	845,669	1,200,000	0
5490302 - Adjustment to Claim Liabilitie	443,155	0	0	0	0	0
5490501 - OH-Workers' Compensation	235	297	297	297	297	0
5490502 - OH-Property & Liability Insuranc	0	13	13	0	13	0
5490503 - OH-Dental Insurance	43	50	50	50	50	0
5490504 - OH-Health Insurance	189	247	247	247	247	0
5490505 - OH-Life/AD&D, STD, LTD	104	60	60	60	60	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	750	250
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	40	1,000	1,000	0	2,000	1,000
<b>Operating Expenses:</b>	<b>\$4,005,222</b>	<b>\$3,898,818</b>	<b>\$3,898,818</b>	<b>\$2,028,353</b>	<b>\$4,310,322</b>	<b>\$411,504</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	0	0	0	12,500	12,500
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$12,500</b>	<b>\$12,500</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	51,301	51,301	34,201	56,431	5,130
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$51,301</b>	<b>\$51,301</b>	<b>\$34,201</b>	<b>\$56,431</b>	<b>\$5,130</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	38,908	38,908	0	31,004	-7,904
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$38,908</b>	<b>\$38,908</b>	<b>\$0</b>	<b>\$31,004</b>	<b>-\$7,904</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	3,377,481	3,742,721	0	2,381,362	-996,119
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$3,377,481</b>	<b>\$3,742,721</b>	<b>\$0</b>	<b>\$2,381,362</b>	<b>-\$996,119</b>

### 1261 - RISK MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>TOTAL EXPENDITURES:</b>	\$4,074,943	\$7,440,460	\$7,805,700	\$2,111,632	\$6,868,748	-\$571,712

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## FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

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### 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 FY18 Adopted Budget. Personal Services decreased slightly 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 remain unchanged from the FY18 Adopted Budget. In addition, at this point in time in the budget process this Fund is reflecting a decrease of 6.01% as Open Enrollment for FY19 has not been done. Once this has been completed, this Fund will be updated to reflect the new plan selections.

### REVENUES

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

## 503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	945,473	920,862	920,862	668,733	915,636	-5,226
Miscellaneous Revenues	5,799	0	0	1,708	0	0
Fund Balance	0	568,625	630,886	0	484,350	-84,275
<b>Total</b>	<b>951,271</b>	<b>1,489,487</b>	<b>1,551,748</b>	<b>670,442</b>	<b>1,399,986</b>	<b>-89,501</b>
<b>Expenditures</b>						
Personal Services	49,431	54,317	54,317	38,271	54,291	-26
Operating Expenses	856,296	909,244	909,244	684,807	909,244	0
Transfers Out	1,908	12,841	12,841	9,631	14,125	1,284
Reserves - Operating	0	6,765	6,765	0	0	-6,765
Reserves - Claims	0	506,320	568,581	0	422,326	-83,994
<b>Total</b>	<b>907,635</b>	<b>1,489,487</b>	<b>1,551,748</b>	<b>732,709</b>	<b>1,399,986</b>	<b>-89,501</b>

**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	32,497	40,581	40,581	26,097	40,578	-3
5120002 - Disaster Relief	346	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-710	0
5160000 - Compensated Annual Leave	2,199	0	0	885	0	0
5160020 - Compensated Admin Leave	513	0	0	580	0	0
5170000 - Compensated Sick Leave	1,498	0	0	736	0	0
5210000 - Fica Taxes	2,792	3,103	3,103	2,076	3,103	0
5220000 - Retirement Contributions	3,536	4,024	4,024	2,833	4,216	192
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,392	6,782	6,782	4,673	6,579	-203
5231000 - Life Insurance	42	38	38	35	38	0
5232000 - Dental Insurance	194	236	236	159	236	0
5233000 - Lt Disability Insurance	55	67	67	47	67	0
5233100 - St Disability Insurance	103	90	90	86	90	0
5240000 - Workers' Compensation	82	106	106	65	94	-12
<b>Personal Services:</b>	<b>\$49,431</b>	<b>\$54,317</b>	<b>\$54,317</b>	<b>\$38,271</b>	<b>\$54,291</b>	<b>-\$26</b>
<b>Operating Expenses:</b>						
5450002 - Insurance Admin Fees	56,312	54,722	54,722	37,626	54,722	0
5490300 - Claims	803,633	853,967	853,967	646,668	853,967	0
5490302 - Adjustment to Claim Liabilitie	-4,100	0	0	0	0	0
5490501 - OH-Workers' Compensation	201	253	253	253	253	0
5490503 - OH-Dental Insurance	0	42	42	0	42	0
5490504 - OH-Health Insurance	162	209	209	209	209	0
5490505 - OH-Life/AD&D, STD, LTD	88	51	51	51	51	0
<b>Operating Expenses:</b>	<b>\$856,296</b>	<b>\$909,244</b>	<b>\$909,244</b>	<b>\$684,807</b>	<b>\$909,244</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,908	12,841	12,841	9,631	14,125	1,284
<b>Transfers Out:</b>	<b>\$1,908</b>	<b>\$12,841</b>	<b>\$12,841</b>	<b>\$9,631</b>	<b>\$14,125</b>	<b>\$1,284</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	6,765	6,765	0	0	-6,765
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$6,765</b>	<b>\$6,765</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$6,765</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	506,320	568,581	0	422,326	-83,994
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$506,320</b>	<b>\$568,581</b>	<b>\$0</b>	<b>\$422,326</b>	<b>-\$83,994</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$907,635</b>	<b>\$1,489,487</b>	<b>\$1,551,748</b>	<b>\$732,709</b>	<b>\$1,399,986</b>	<b>-\$89,501</b>

## **FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND**

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### **TRENDS & ISSUES**

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

Personal Services supports 0.83 FTEs which remains unchanged from the FY18 Adopted Budget. Personal Services decreased slightly 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 will be updated after Open Enrollment

Operating Expenditures increased 2.41% from the FY18 Adopted Budget primarily due to a projected 4% increase in health insurance costs and Claims. In addition, this Fund will do a one-time targeted draw down on Reserves to fund the HRA contribution. This recommendation is in compliance of the required reserve levels.

Overall, at this point in time in the budget process this Fund is reflecting a decrease of 4.66% from the FY18 Adopted Budget, but this Fund will have significant changes after the completion of Open Enrollment for employees. Once this has been completed, this Fund will be updated to reflect the new plan selections.

### **REVENUES**

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

## 504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	19,177,821	21,720,148	21,720,148	13,702,811	20,901,920	-818,228
Miscellaneous Revenues	704,025	0	25,000	630,235	0	0
Fund Balance	0	8,287,845	9,248,068	0	7,709,071	-578,774
<b>Total</b>	<b><u>19,881,846</u></b>	<b><u>30,007,993</u></b>	<b><u>30,993,216</u></b>	<b><u>14,333,046</u></b>	<b><u>28,610,991</u></b>	<b><u>-1,397,002</u></b>
<b>Expenditures</b>						
Personal Services	50,405	55,449	55,449	39,062	55,419	-30
Operating Expenses	19,329,342	20,783,097	20,827,678	16,673,245	21,284,153	501,056
Transfers Out	116,425	141,607	141,607	106,205	155,768	14,161
Reserves - Operating	0	191,186	191,186	0	261,807	70,621
Reserves - Claims	0	8,836,654	9,777,296	0	6,853,844	-1,982,810
<b>Total</b>	<b><u>19,496,171</u></b>	<b><u>30,007,993</u></b>	<b><u>30,993,216</u></b>	<b><u>16,818,512</u></b>	<b><u>28,610,991</u></b>	<b><u>-1,397,002</u></b>



**1264 - WELLNESS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490016 - Other-Wellness	3,560	0	44,581	21,943	0	0
5590000 - Depreciation	2,108	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$5,668</b>	<b>\$0</b>	<b>\$44,581</b>	<b>\$21,943</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,668</b>	<b>\$0</b>	<b>\$44,581</b>	<b>\$21,943</b>	<b>\$0</b>	<b>\$0</b>

## 1265 - HUMAN RESOURCES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	33,158	41,427	41,427	26,626	41,424	-3
5120002 - Disaster Relief	348	0	0	0	0	0
5130001 - Vacancy Factor	0	-726	-726	0	-726	0
5160000 - Compensated Annual Leave	2,239	0	0	902	0	0
5160020 - Compensated Admin Leave	522	0	0	589	0	0
5170000 - Compensated Sick Leave	1,519	0	0	758	0	0
5210000 - Fica Taxes	2,848	3,169	3,169	2,118	3,167	-2
5220000 - Retirement Contributions	3,592	4,093	4,093	2,878	4,287	194
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,510	6,940	6,940	4,779	6,731	-209
5231000 - Life Insurance	43	40	40	38	40	0
5232000 - Dental Insurance	198	240	240	163	240	0
5233000 - Lt Disability Insurance	57	69	69	51	69	0
5233100 - St Disability Insurance	105	90	90	93	90	0
5240000 - Workers' Compensation	83	107	107	67	97	-10
<b>Personal Services:</b>	<b>\$50,405</b>	<b>\$55,449</b>	<b>\$55,449</b>	<b>\$39,062</b>	<b>\$55,419</b>	<b>-\$30</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	29,583	135,000	135,000	127,583	107,250	-27,750
5340000 - Other Contractual Services	34,971	0	0	0	0	0
5340009 - Other Contractual Services-Open	260,744	922,008	922,008	434,582	922,008	0
5340010 - Other Contractual Services- Pres	118,926	420,000	420,000	187,023	420,000	0
5340011 - Other Contractual Services- Fixed	188,408	396,000	396,000	276,716	396,000	0
5340012 - Other Contractual Services- Tecl	31,500	54,000	54,000	36,000	54,000	0
5450001 - Insurance Premium	869,533	1,047,381	1,047,381	623,210	998,822	-48,559
5450002 - Insurance Admin Fees	853,355	665,135	665,135	515,888	717,200	52,065
5470000 - Printing And Binding	0	1,500	1,500	0	4,000	2,500
5490000 - Oth Current Chgs & Obligations	115	0	0	0	0	0
5490300 - Claims	16,361,685	16,000,000	16,000,000	13,715,158	16,500,000	500,000
5490301 - HRA Claims Payment	928,512	1,140,000	1,140,000	734,386	1,162,800	22,800
5490302 - Adjustment to Claim Liabilitie	-354,000	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	7	0	0	0	0	0
5490501 - OH-Workers' Compensation	205	261	261	261	261	0
5490503 - OH-Dental Insurance	39	44	44	44	44	0
5490504 - OH-Health Insurance	0	217	217	0	217	0
5490505 - OH-Life/AD&D, STD, LTD	90	51	51	51	51	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	1,000	1,000	400	1,000	0
<b>Operating Expenses:</b>	<b>\$19,323,674</b>	<b>\$20,783,097</b>	<b>\$20,783,097</b>	<b>\$16,651,302</b>	<b>\$21,284,153</b>	<b>\$501,056</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	116,425	141,607	141,607	106,205	155,768	14,161
<b>Transfers Out:</b>	<b>\$116,425</b>	<b>\$141,607</b>	<b>\$141,607</b>	<b>\$106,205</b>	<b>\$155,768</b>	<b>\$14,161</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	191,186	191,186	0	261,807	70,621
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$191,186</b>	<b>\$191,186</b>	<b>\$0</b>	<b>\$261,807</b>	<b>\$70,621</b>

### 1265 - HUMAN RESOURCES

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	8,836,654	9,777,296	0	6,853,844	-1,982,810
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$8,836,654</b>	<b>\$9,777,296</b>	<b>\$0</b>	<b>\$6,853,844</b>	<b>-\$1,982,810</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,490,503</b>	<b>\$30,007,993</b>	<b>\$30,948,635</b>	<b>\$16,796,569</b>	<b>\$28,610,991</b>	<b>-\$1,397,002</b>

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

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**TRENDS & ISSUES**

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

Personal Services supports 0.81 FTEs, which remains unchanged from the FY18 Adopted Budget. Personal Services decreased 0.05% from FY18 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 remain unchanged from the FY18 Adopted Budget as Open Enrollment has not occurred yet. Actual employee selections will impact this fund and Operating Expenses.

Overall, this Fund decreased 0.55% from the FY18 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	576,918	492,013	492,013	380,265	499,794	7,781
Miscellaneous Revenues	7,325	0	0	2,254	0	0
Fund Balance	0	548,038	773,150	0	534,894	-13,144
<b>Total</b>	<b>584,242</b>	<b>1,040,051</b>	<b>1,265,163</b>	<b>382,520</b>	<b>1,034,688</b>	<b>-5,363</b>
<b>Expenditures</b>						
Personal Services	49,431	54,317	54,317	38,271	54,291	-26
Operating Expenses	384,301	555,805	555,805	265,034	555,805	0
Transfers Out	80,426	33,809	33,809	25,357	37,190	3,381
Reserves - Operating	0	13,635	13,635	0	0	-13,635
Reserves - Claims	0	382,485	607,597	0	387,402	4,917
<b>Total</b>	<b>514,158</b>	<b>1,040,051</b>	<b>1,265,163</b>	<b>328,662</b>	<b>1,034,688</b>	<b>-5,363</b>

**1265 - HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	32,497	40,581	40,581	26,097	40,578	-3
5120002 - Disaster Relief	346	0	0	0	0	0
5130001 - Vacancy Factor	0	-710	-710	0	-710	0
5160000 - Compensated Annual Leave	2,199	0	0	884	0	0
5160020 - Compensated Admin Leave	513	0	0	580	0	0
5170000 - Compensated Sick Leave	1,498	0	0	736	0	0
5210000 - Fica Taxes	2,792	3,103	3,103	2,076	3,103	0
5220000 - Retirement Contributions	3,537	4,024	4,024	2,832	4,216	192
5221000 - Opeb Gasb 45	182	0	0	0	0	0
5230000 - Health Insurance	5,392	6,782	6,782	4,673	6,579	-203
5231000 - Life Insurance	42	38	38	35	38	0
5232000 - Dental Insurance	194	236	236	159	236	0
5233000 - Lt Disability Insurance	56	67	67	47	67	0
5233100 - St Disability Insurance	103	90	90	86	90	0
5240000 - Workers' Compensation	82	106	106	65	94	-12
<b>Personal Services:</b>	<b>\$49,431</b>	<b>\$54,317</b>	<b>\$54,317</b>	<b>\$38,271</b>	<b>\$54,291</b>	<b>-\$26</b>
<b>Operating Expenses:</b>						
5450001 - Insurance Premium	377,975	555,250	555,250	264,530	555,250	0
5490300 - Claims	5,421	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	505	0	0	0	0	0
5490501 - OH-Workers' Compensation	201	253	253	253	253	0
5490503 - OH-Dental Insurance	37	42	42	42	42	0
5490504 - OH-Health Insurance	162	209	209	209	209	0
5490505 - OH-Life/AD&D, STD, LTD	0	51	51	0	51	0
<b>Operating Expenses:</b>	<b>\$384,301</b>	<b>\$555,805</b>	<b>\$555,805</b>	<b>\$265,034</b>	<b>\$555,805</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	80,426	33,809	33,809	25,357	37,190	3,381
<b>Transfers Out:</b>	<b>\$80,426</b>	<b>\$33,809</b>	<b>\$33,809</b>	<b>\$25,357</b>	<b>\$37,190</b>	<b>\$3,381</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	13,635	13,635	0	0	-13,635
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$13,635</b>	<b>\$13,635</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$13,635</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	382,485	607,597	0	387,402	4,917
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$382,485</b>	<b>\$607,597</b>	<b>\$0</b>	<b>\$387,402</b>	<b>\$4,917</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$514,158</b>	<b>\$1,040,051</b>	<b>\$1,265,163</b>	<b>\$328,662</b>	<b>\$1,034,688</b>	<b>-\$5,363</b>

## FUND 510 - FLEET INTERNAL SERVICE FUND

### TRENDS & ISSUES

The Fleet Internal Service Fund accounts for the cost of fuel utilized by all County Departments and maintenance incurred for large vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed.

The FY19 Recommended Budget is at \$4,447,380 and reflects an increase of 8.82% from the FY18 Adopted Budget.

This Fund supports 17.65 FTEs which remains unchanged from the FY18 Adopted Budget. Personal Services is decreasing slightly \$29,599 due to the following:

- Mid-year staffing changes
- 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 20.98% from the FY18 Adopted Budget primarily due to cost associated with fuel and vehicle maintenance.

Capital Outlay includes a vehicle replacement, three stage floor jacks for ambulances as well as requests for FY19 CIP projects including a Service Truck and Fuel Proximity Sensors.

As maintenance activities and fuel usage can fluctuate, the Fund Balance for this fund will require additional review throughout the budget process to ensure an accurate balance from FY18. This Fund will continue to be evaluated and any changes, if necessary will be made.

### 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

	FY17 Actuals	FY18 Adopted Budget	FY18 Revised Budget	FY18 YTD	FY19 Recommended Budget	FY19 Recommended minus FY18 Adopted
<b>Revenues</b>						
Charges For Services	3,141,832	3,425,675	3,448,098	2,144,219	3,800,062	374,387
Miscellaneous Revenues	6,462	0	0	33,552	0	0
Transfers In	1,185,318	169,257	146,834	110,126	150,374	-18,883
Other Sources	7,750	0	0	0	0	0
Fund Balance	0	491,893	496,944	0	496,944	5,051
<b>Total</b>	<b>4,341,362</b>	<b>4,086,825</b>	<b>4,091,876</b>	<b>2,287,897</b>	<b>4,447,380</b>	<b>360,555</b>
<b>Expenditures</b>						
Personal Services	1,087,209	1,302,525	1,302,525	859,013	1,272,926	-29,599
Operating Expenses	2,497,680	2,263,745	2,364,653	1,762,378	2,738,697	474,952
Capital Outlay	0	503,193	347,102	310,814	417,089	-86,104
Transfers Out	15,162	17,362	77,596	36,277	18,668	1,306
<b>Total</b>	<b>3,600,051</b>	<b>4,086,825</b>	<b>4,091,876</b>	<b>2,968,482</b>	<b>4,447,380</b>	<b>360,555</b>



**4100 - PUBLIC WORKS PROJECTS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	491,893	335,802	299,834	370,740	-121,153
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$491,893</b>	<b>\$335,802</b>	<b>\$299,834</b>	<b>\$370,740</b>	<b>-\$121,153</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$491,893</b>	<b>\$335,802</b>	<b>\$299,834</b>	<b>\$370,740</b>	<b>-\$121,153</b>

### 4125 - FACILITIES MANAGEMENT

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	2,288	3,805	3,805	2,272	3,805	0
5430000 - Utility Services	10,084	13,500	13,500	6,109	13,500	0
5440000 - Rentals And Leases	56	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	62,323	9,900	9,900	4,309	24,900	15,000
<b>Operating Expenses:</b>	<b>\$74,752</b>	<b>\$27,205</b>	<b>\$27,205</b>	<b>\$12,690</b>	<b>\$42,205</b>	<b>\$15,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$74,752</b>	<b>\$27,205</b>	<b>\$27,205</b>	<b>\$12,690</b>	<b>\$42,205</b>	<b>\$15,000</b>

### 4133 - EQUIPMENT REPAIR

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	77,821	8,000	8,000	56,861	93,010	85,010
5120002 - Disaster Relief	3,519	0	0	0	0	0
5130001 - Vacancy Factor	0	-140	-140	0	-1,628	-1,488
5140098 - H Mathew Force Labor	-2,376	0	0	0	0	0
5150300 - Class C Meals	1	0	0	0	0	0
5160000 - Compensated Annual Leave	6,590	0	0	5,802	0	0
5160020 - Compensated Admin Leave	1,629	0	0	1,766	0	0
5170000 - Compensated Sick Leave	2,480	0	0	2,987	0	0
5210000 - Fica Taxes	6,810	612	612	5,072	7,115	6,503
5220000 - Retirement Contributions	7,954	633	633	5,959	8,629	7,996
5230000 - Health Insurance	2,349	783	783	6,705	9,965	9,182
5231000 - Life Insurance	106	8	8	83	86	78
5232000 - Dental Insurance	323	29	29	229	320	291
5233000 - Lt Disability Insurance	143	13	13	112	154	141
5233100 - St Disability Insurance	264	18	18	207	204	186
5240000 - Workers' Compensation	2,831	327	327	2,152	3,000	2,673
<b>Personal Services:</b>	<b>\$110,447</b>	<b>\$10,283</b>	<b>\$10,283</b>	<b>\$87,934</b>	<b>\$120,855</b>	<b>\$110,572</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	438	640	640	-59	640	0
5340008 - Other Contractual Svc- Auction	0	0	0	666	0	0
5400000 - Travel And Per Diem	211	200	200	23	200	0
5410000 - Communications	1,052	1,307	1,307	1,191	1,307	0
5450000 - Insurance	473	2,884	2,884	2,884	723	-2,161
5470000 - Printing And Binding	50	0	0	30	0	0
5490501 - OH-Workers' Compensation	272	31	31	31	345	314
5490502 - OH-Property & Liability Insuranc	72	334	334	334	334	0
5490503 - OH-Dental Insurance	50	5	5	5	58	53
5490504 - OH-Health Insurance	219	26	26	26	285	259
5490505 - OH-Life/AD&D, STD, LTD	228	115	115	115	69	-46
5511000 - Office Supplies	2,118	2,120	2,120	1,909	2,120	0
5560098 - H Mathew Prev Measures	-105	0	0	0	0	0
5590000 - Depreciation	81,401	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$86,479</b>	<b>\$7,662</b>	<b>\$7,662</b>	<b>\$7,155</b>	<b>\$6,081</b>	<b>-\$1,581</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$196,925</b>	<b>\$17,945</b>	<b>\$17,945</b>	<b>\$95,089</b>	<b>\$126,936</b>	<b>\$108,991</b>

**4137 - FLEET MAINTENANCE FUEL**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	18,659	43,361	43,361	11,942	21,580	-21,781
5120002 - Disaster Relief	474	0	0	0	0	0
5130001 - Vacancy Factor	0	-758	-758	0	-377	381
5140000 - Overtime	1,020	0	0	331	0	0
5160000 - Compensated Annual Leave	1,582	0	0	1,569	0	0
5170000 - Compensated Sick Leave	972	0	0	768	0	0
5210000 - Fica Taxes	1,720	3,317	3,317	1,118	1,651	-1,666
5220000 - Retirement Contributions	1,731	3,744	3,744	1,157	1,782	-1,962
5230000 - Health Insurance	3,654	6,093	6,093	2,861	3,812	-2,281
5231000 - Life Insurance	25	41	41	20	21	-20
5232000 - Dental Insurance	0	73	73	0	0	-73
5233000 - Lt Disability Insurance	34	72	72	26	36	-36
5233100 - St Disability Insurance	64	96	96	48	48	-48
5240000 - Workers' Compensation	778	1,689	1,689	518	774	-915
<b>Personal Services:</b>	<b>\$30,714</b>	<b>\$57,728</b>	<b>\$57,728</b>	<b>\$20,356</b>	<b>\$29,327</b>	<b>-\$28,401</b>
<b>Operating Expenses:</b>						
5410000 - Communications	3,143	4,360	4,360	675	4,360	0
5450000 - Insurance	186	244	244	244	86	-158
5460000 - Repair & Maintenance Svcs	67,575	72,002	168,498	59,844	26,717	-45,285
5462000 - Rep & Maint-automotive	4,115	1,000	1,000	322	1,000	0
5462999 - Rep & Maint-Auto Contra Acct	0	0	0	-110	0	0
5490000 - Oth Current Chgs & Obligations	378	0	0	0	0	0
5490501 - OH-Workers' Compensation	124	236	236	236	157	-79
5490502 - OH-Property & Liability Insuranc	22	28	28	28	28	0
5490503 - OH-Dental Insurance	23	39	39	39	26	-13
5490504 - OH-Health Insurance	99	195	195	195	130	-65
5490505 - OH-Life/AD&D, STD, LTD	163	157	157	157	32	-125
5520000 - Operating Supplies	129	250	250	116	250	0
5521000 - Gas & Oil	956,777	1,122,707	1,122,707	762,286	1,280,566	157,859
5521999 - Gas & Oil Contra Acct	-8,142	0	0	-1,851	0	0
5524000 - Oper Supp-miscellaneous	854	1,000	1,000	1,479	1,000	0
5525000 - Tools	500	500	500	350	500	0
5540000 - Books,pubs,subs & Membership	1,972	1,000	1,000	1,170	1,000	0
5541000 - Registration Fees	908	950	950	175	1,050	100
<b>Operating Expenses:</b>	<b>\$1,028,826</b>	<b>\$1,204,668</b>	<b>\$1,301,164</b>	<b>\$825,355</b>	<b>\$1,316,902</b>	<b>\$112,234</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,059,540</b>	<b>\$1,262,396</b>	<b>\$1,358,892</b>	<b>\$845,711</b>	<b>\$1,346,229</b>	<b>\$83,833</b>

### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	549,768	833,366	833,366	456,247	747,038	-86,328
5120002 - Disaster Relief	11,856	0	0	0	0	0
5130001 - Vacancy Factor	0	-15,139	-15,139	0	-13,627	1,512
5140000 - Overtime	40,314	31,955	31,955	23,876	31,955	0
5140003 - Overtime- Disaster Relief	1,593	0	0	0	0	0
5160000 - Compensated Annual Leave	39,776	0	0	22,691	0	0
5160020 - Compensated Admin Leave	1,106	0	0	228	0	0
5170000 - Compensated Sick Leave	24,601	0	0	19,468	0	0
5210000 - Fica Taxes	49,455	66,197	66,197	37,999	59,588	-6,609
5220000 - Retirement Contributions	51,195	69,149	69,149	41,371	64,343	-4,806
5221000 - Opeb Gasb 45	2,909	0	0	0	0	0
5230000 - Health Insurance	145,759	208,315	208,315	126,278	200,286	-8,029
5231000 - Life Insurance	721	813	813	603	734	-79
5232000 - Dental Insurance	3,212	4,370	4,370	2,477	3,997	-373
5233000 - Lt Disability Insurance	964	1,428	1,428	803	1,285	-143
5233100 - St Disability Insurance	1,780	1,901	1,901	1,483	1,712	-189
5240000 - Workers' Compensation	21,039	32,159	32,159	17,201	25,433	-6,726
<b>Personal Services:</b>	<b>\$946,048</b>	<b>\$1,234,514</b>	<b>\$1,234,514</b>	<b>\$750,723</b>	<b>\$1,122,744</b>	<b>-\$111,770</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	246	2,200	2,200	0	2,200	0
5340000 - Other Contractual Services	4,287	4,500	4,500	6,444	5,000	500
5400000 - Travel And Per Diem	2,257	3,300	3,300	1,401	3,300	0
5410000 - Communications	895	3,105	3,105	626	3,105	0
5420000 - Freight & Postage Services	251	350	350	366	550	200
5440000 - Rentals And Leases	1,677	2,000	2,000	672	2,000	0
5450000 - Insurance	9,641	5,486	5,486	5,486	5,886	400
5460000 - Repair & Maintenance Svcs	22,881	6,650	11,062	967	6,650	0
5462000 - Rep & Maint-automotive	1,248,019	899,644	899,644	881,345	1,250,000	350,356
5462999 - Rep & Maint-Auto Contra Acct	-21,646	0	0	-7,040	0	0
5490501 - OH-Workers' Compensation	3,485	5,258	5,258	5,258	5,023	-235
5490502 - OH-Property & Liability Insuranc	1,464	636	636	636	636	0
5490503 - OH-Dental Insurance	646	874	874	874	834	-40
5490504 - OH-Health Insurance	2,796	4,350	4,350	4,350	4,156	-194
5490505 - OH-Life/AD&D, STD, LTD	1,641	1,121	1,121	1,121	1,074	-47
5511000 - Office Supplies	730	250	250	318	0	-250
5520000 - Operating Supplies	3,190	6,962	6,962	1,572	6,127	-835
5521000 - Gas & Oil	24,312	41,849	41,849	22,205	36,141	-5,708
5521999 - Gas & Oil Contra Acct	-24,421	0	0	-22,195	0	0
5524000 - Oper Supp-miscellaneous	447	1,950	1,950	959	2,250	300
5524500 - Cleaning Supplies	2,307	2,500	2,500	1,170	2,500	0
5525000 - Tools	8,025	1,125	1,125	1,443	5,977	4,852
5525500 - Allowance	0	3,500	3,500	3,010	3,500	0
5540000 - Books,pubs,subs & Membership	2,877	4,060	4,060	1,696	4,060	0
5550000 - Training	11,718	22,540	22,540	5,160	22,540	0
5560098 - H Mathew Prev Measures	-767	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$1,307,624</b>	<b>\$1,024,210</b>	<b>\$1,028,622</b>	<b>\$917,179</b>	<b>\$1,373,509</b>	<b>\$349,299</b>

### 4138 - FLEET MAINTENANCE

Expenditure Categories:	FY17 Actuals:	FY18 Adopted :	FY18 Revised:	FY18 YTD:	FY19 Recommended:	FY19 Recommended - FY18 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	0	0	10,050	10,050
5640020 - Computer Hardware, Capital	0	11,300	11,300	10,980	11,300	0
5640100 - Vehicles	0	0	0	0	24,999	24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$11,300</b>	<b>\$11,300</b>	<b>\$10,980</b>	<b>\$46,349</b>	<b>\$35,049</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,253,672</b>	<b>\$2,270,024</b>	<b>\$2,274,436</b>	<b>\$1,678,881</b>	<b>\$2,542,602</b>	<b>\$272,578</b>

**9819 - OTHER GOVERNMENT SUPPORT SVCS**

<b>Expenditure Categories:</b>	<b>FY17 Actuals:</b>	<b>FY18 Adopted :</b>	<b>FY18 Revised:</b>	<b>FY18 YTD:</b>	<b>FY19 Recommended:</b>	<b>FY19 Recommended - FY18 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910102 - Tran Out-transportation Trust	0	0	4,117	0	0	0
5910134 - Tran Out - Fire	0	0	56,117	23,256	0	0
5910158 - Tran Out-intergov Radio Commu	15,162	17,362	17,362	13,022	18,668	1,306
<b>Transfers Out:</b>	<b>\$15,162</b>	<b>\$17,362</b>	<b>\$77,596</b>	<b>\$36,277</b>	<b>\$18,668</b>	<b>\$1,306</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$15,162</b>	<b>\$17,362</b>	<b>\$77,596</b>	<b>\$36,277</b>	<b>\$18,668</b>	<b>\$1,306</b>