



# *Call to Order and Introductions*

**Budget Committee**

**July 16, 2019**

**Facilitated by:**

**Tom White**





**Budget Committee  
- Agenda Item #1**

# *Approval of the Agenda*

**Facilitated by:  
Tom White**



# **Approval of the Agenda:**

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## **1. Approval of the Agenda**

**Hear the Audience**

## **2. Budget Committee Overview & Sunshine Law, Public Records and Ethics**

## **3. Osceola County Government & Budget Overview**

## **4. County Manger's FY20 Recommended Countywide Budget**

## **5. County Attorney's Recommended Budget**

## **6. Question & Answers**





**Budget Committee**

# *Hear the Audience*

Please state your name and address for the record. Comments are limited to 3 minutes.

Facilitated by:  
Tom White





**Budget Committee  
- Agenda Item #2**

# *Budget Committee Overview & Sunshine Law, Public Records Law and Ethics*

**Presented by:**

**Don Fisher, County Manager**

**Ericka Friedlander, Asst. County Attorney**



# Schedule of Meetings

- ✓ All meetings are scheduled to be held in the same Conference Rooms

## FY20 BUDGET COMMITTEE MEETINGS SCHEDULE

Osceola County Administration Building  
2nd Floor- Conf. Rooms #2501/02

1st:	Tuesday, July 16, 2019	9:00AM	-	11:30AM
2nd:	Thursday, July 18, 2019	9:00AM	-	11:30AM
3rd:	Tuesday, July 23, 2019	9:00AM	-	11:30AM
4th:	Thursday, July 25, 2019	9:00AM	-	11:30AM





# ***Sunshine Law***



# Access to Government Meetings is a Constitutional Right in Florida

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## Article I, section 24(b), Florida Constitution

“All meetings...of any collegial public body of a...special district, at which official acts are to be taken or at which public business of such body is to be transacted or discussed, shall be open and noticed to the public...”





# Sunshine Law Application

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Sunshine Law applies to:

- Any communication between two or more members of the same board or commission, whether formal or informal, discussing matters on which *foreseeable action* could be taken.
- Any form of communication (in-person meeting, e-mail, phone call, etc.)
- The entire decision-making process.



# Sunshine Law Requirements

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Section 286.011, Fla. Stat.

- Meetings must be open to the public
- Reasonable notice must be given
- Minutes of meetings must be taken

Section 286.0114, Fla. Stat.

- Members of the public must be given reasonable opportunity to be heard



# Open to the Public

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- Public must be allowed to attend meetings.
- Meetings cannot be held at exclusive or inaccessible facilities.
- State law specifically requires that there be an opportunity for public participation.



# Reasonable Notice

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- Requires giving the public reasonable and timely notice so they can decide whether to attend.
  - Reasonable and timely depends on the circumstance.
- State law does not necessarily require a newspaper advertisement.
- Preparation of an agenda is not required
  - But it is recommended by the Attorney General.



# Minutes required

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- Written minutes must be taken and made available promptly.
  - Sound recordings may also be used, in addition to written minutes.
  - Minutes may be a brief summary of meeting events.
  - They do not have to be a transcript of each and every word that was spoken, but they must record the votes.



# Evasive Devices are Sunshine Law Violations

- The Sunshine Law is to be construed “so as to frustrate all evasive devices.” *Town of Palm Beach v. Gradison*, 296 So. 2d 473, 477 (Fla. 1974).
- Evasive devices that would violate the Sunshine Law:
  - Circulating written reports/statements to elicit responses or positions on issues. AGO 01-21, 07-35
  - Using staff, lobbyists, or other means to seek other members’ positions about issues.



# ~~Reply All~~

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- County staff members frequently need to send e-mails to all members of a Board or Committee.
- Do not 'reply all' to these e-mails, as that creates the potential for Sunshine Law violations.
- If you have any questions about the meeting (i.e. questions about time, location, date, etc.), reply only to (or call) the staff member. If you have comments, an opinion on or a position concerning something on the agenda, express them at the public hearing.



# Quick Tips for Sunshine Law Compliance

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- Don't have any private discussions with other Board members, including by phone, email, or other media.
- Don't use staff or other individuals to solicit comments or positions from other Board members.
- Any discussion with other Board members should be at a public meeting and on the record.
- Remember: It is the entire decision-making process that the Sunshine law is intended to cover, not just the final decision





# Penalties for Noncompliance

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- A violation of the Sunshine Law can nullify Board decisions.
- Criminal Penalties:
  - It is a second degree misdemeanor to knowingly violate the Sunshine Law.
  - Punishable with up to 60 days imprisonment and/or a fine of up to \$500.
- Other Penalties Include:
  - Removal from office.
  - Payment of attorney's fees incurred by the challenging party, as well as declaratory and injunctive relief.





# *Public Records Law*



# Access to Government Records is a Constitutional Right in Florida

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Article I, section 24(a), Florida Constitution

“Every person has the right to inspect or copy any public record made or received in connection with the official business of any public body, officer, or employee of the state, or persons acting on their behalf...This section specifically includes the legislative, executive, and judicial branches of government; . . . counties, municipalities, and districts; and each constitutional officer, board, and commission . . .”



# What is a Public Record?

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“[A]ll documents, papers, letters, maps, books, tapes, photographs, films, sound recordings, data processing software, or other material, regardless of the physical form, characteristics, or means of transmission, made or received *pursuant to law or ordinance or in connection with the transaction of official business by any agency.*” Section 119.011(11), F.S. (emphasis added)



# What to Know About Public Records

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- Will include staff reports, e-mails concerning commission or County business, agenda packets, tapes of meetings, minutes, log book for people who speak at the meeting, etc.
- If it is a public record, it is subject to a retention schedule.
- E-mails sent to/from private accounts of commission members are still public records if they concern public business.



# Penalties for Noncompliance

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- Unintentional:
  - Noncriminal infraction punishable by a fine up to \$500
- Intentional:
  - First degree misdemeanor punishable by a fine of up to \$1,000 and a jail term not exceeding one year.
- Other Penalties:
  - Suspension or removal from office.
  - Attorney's fees and court costs.



# Social Networking



# Social Networking

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- Sunshine Law:
  - “The use of a website blog or message board to solicit comment from other members of the board or commission by their response on matters that would come before the board **would trigger** the requirements of the Sunshine law.”  
AGO 08-07
- Public Records Law:
  - Postings of a city council member relating to public duties is subject to the public records law. AGO 08-07
  - Information on municipality’s Facebook page **made or received in connection with official business** is subject to the public records law. AGO 09-19







# *Ethics*



# Code of Ethics for Public Officers and Employees

## Florida Constitution, Article II, Section 8

“A public office is a public trust. The people shall have the right to secure and sustain that trust against abuse.”

“It is essential to the proper conduct and operation of government that public officials be independent and impartial and that public office not be used for private gain other than the remuneration provided by law.” Fla. Stat. 112.311(1)



# Voting Conflicts of Interest

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- A conflict or conflict of interest is any situation in which regard for a private interest tends to lead to disregard of a public duty or interest
- Public officers are prohibited from voting upon any measure which would inure to his or her special private gain or loss or the special private gain or loss of a relative or business associate, any principal by whom the officer is retained, or to the parent organization or subsidiary of a corporate principal by which the officer is retained.



# Special Private Gain or Loss

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- Special private gain or loss is an economic benefit or harm that inures to the officer, relative, business associate or principal
- The degree of uncertainty at the time of the vote is a factor in determining whether there is a conflict
- A measure which affects a class of people may not be a conflict when certain factors are considered, including size of class and degree of benefit or harm



# Sunshine provision

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- State law also allows abstention when “there is, or appears to be, a possible conflict of interest” under the ethics code
- If you think there is an appearance of a conflict and you don’t feel comfortable voting, you are permitted to abstain



# Gift Restrictions

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- Public Officers are prohibited from soliciting or accepting anything of value based on any understanding that their vote, official action or judgment would be influenced.
  - *Anything of value*
  - Includes gifts, loans, rewards, promises of future employment, favors and services.
  - If equal or greater than fair market value is given within 90 days of receipt of the gift, it is not a gift.



# Other Ethics Regulations

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- Misuse of Public Position:
  - Cannot corruptly use or attempt to use official position, duty, property or resource to secure a special privilege, benefit or exemption for themselves or another.
- Doing Business with One's Agency:
  - Cannot purchase, rent, or lease any realty, goods or services from their own business
- Conflicting Employment or Contractual Relationship:
  - Cannot hold employment or contractual relationship with a business subject to the regulation or doing business with their agency



# Financial Disclosure

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- Enables the public to evaluate potential conflicts of interest, deters corruption, and increases public confidence in government
- County Commissioners must file a Form 6 by July 1 each year
- There is a penalty free grace period through September 1
- Commission on Ethics will mail forms to filer





# Resources

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- Attorney General Opinions
  - [www.myfloridalegal.com/ago.nsf/Opinions](http://www.myfloridalegal.com/ago.nsf/Opinions)
- Commission on Ethics Opinions
  - [www.ethics.state.fl.us/](http://www.ethics.state.fl.us/)
- Sunshine Manual
  - [www.myfloridalegal.com/sun.nsf/sunmanual](http://www.myfloridalegal.com/sun.nsf/sunmanual)
- Florida Statutes
  - [www.leg.state.fl.us](http://www.leg.state.fl.us)





# QUESTIONS?

Contact the  
County Attorney's Office  
at (407) 742-2200

Thank you for your  
service!





# *Osceola County Government & Budget Overview*

**Budget Committee  
- Agenda Item #3**

**Presented by:  
Donna Renberg,  
Asst. County Manager**



# Osceola County Government

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- **Osceola County is a Charter County:**
  - Charter approved by the voters
  - Home Rule Charter Authority
  - Elected County Commission - Appointed County Manager form of government
  - Amendment 10 approved November 2018; Effective January 2021
- **Commissioners:**
  - Board of County Commissioners = legislative branch (Policy)
  - 5 members serving staggered terms of 4 years
  - Elected on a District basis
  - No term limits
  - Salary established by general law
  - Elect Chair / Vice Chair annually



# Charter Employees

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- **County Attorney:** Represents the County in all legal matters
  - Responsible for providing all legal advice, counsel and legal representation to the Board and County departments, boards and agencies as specified by the Board
  - Authority to employ and manage the personnel of the County Attorney's Office, as well as, utilize outside legal counsel when deemed necessary
  - FY19 = 7.00 FTEs (no change for FY20)
- **Commission Auditor:** Provides independent and objective consulting services to add value and improve the County's operations
  - Conducts financial and compliance, economy and efficiency, and performance audits of County government (including audit and compliance for TDT) and submits written or oral reports to the Board
  - Authority to employ and manage the personnel of the Commission Auditor's Office, as well as, utilize outside auditing firms when deemed necessary
  - FY19 = 13 FTEs (no change for FY20)



# Charter Employees

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- **County Manager**
  - Serves as Chief Executive Officer
  - Responsible for day-to-day administration of the County
  - Amendment 10 (ex-officio clerk, accountant, auditor and custodian of all County funds)
  - County Budget Officer
  - Authority to appoint staff and organize the functions and duties into a structure deemed most appropriate for the performance of these duties
    - Includes Deputy County Manager and Assistant County Managers
    - Department Heads (operations) – Advice and Consent of the Board
    - Administrative Support Staff
  - Adopted FY19 Budget = 1,455.59 FTEs (mid-year authorization by the Board for Building Fund)
  - FY20 Recommended Budget = 1,524.54 FTEs (62 new FTEs, 51.6% for Public Safety; 58.1% supported by specific revenue)



# Osceola County Citizens



## Osceola County BOARD OF COUNTY COMMISSIONERS

**Commission Auditor  
HORACE NWACHUKWU**

**County Manager  
DONALD S. FISHER**

**County Attorney  
ANDREW W. MAI**

**CONSTITUTIONALS /  
ELECTED OFFICIALS:**  
Clerk of Court  
Public Defender  
Property Appraiser  
State's Attorney  
Sheriff  
Supervisor of Elections  
Tax Collector

**Deputy County Manager  
BETH A. KNIGHT**

**Human  
Resources**

- Employee Benefits & Relations
- Diversity
- Risk Mgmt.

**Strategic  
Initiatives**

- Strategic Initiatives
- W192
- Economic Development

**Asst. County Manager  
DONNA L. RENBERG**

**Community  
Development**

- Building
- Parks/Pub. Lands
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Planning/Design
- Sports/Event Facilities

**Human  
Services**

- Housing Services
- Federal Grants
- Library Services
- Social Services
- Veteran's Affairs

**Communications  
Department**

- Community Outreach
- Branding
- Public Information

**Public  
Safety**

- Animal Services
- Corrections
- Emergency Management
- Fire/Rescue Services

**Public  
Works**

- Asset Mgmt.
- Construction Engineering
- Road & Bridge
- Solid Waste
- Stormwater/Nat. Resources

**Transportation  
& Transit**

- Osceola Parkway
- Traffic Engineering
- Transportation Planning

**Clerk to the  
Board**

- Recording Secretary
- Records Retention
- VAB

**Business  
Services**

- Contract Mgmt.
- Gov't Affairs
- Procurement

**Comptroller's  
Office**

- Finance
- Investment & Debt Mgmt.
- Reporting

**Management  
& Budget**

- Budget
- Special Assessments

**Information  
Technology**

- BPI
- Info. Security
- Project/Support Svcs.
- System/Network Svcs.
- Web Services

# Budget Overview - Rules & Regulations

- **State Statutes:** Most revenue sources have a specific Statutes guiding collection and use, but the following are some of the primary Chapters that govern the process:
  - Chapter 129 – County Annual Budget
  - Chapter 193 – Assessments
  - Chapter 197 – Tax Collections, Sales and Liens
  - Chapter 200 – Determination of Millage
  - Chapter 218 – Financial Matters Pertaining to Political Subdivisions
- **Attorney General Opinions**
- **Osceola County's Administrative Code**
- **State of Florida Uniform Accounting System Manual**
- **Government Accounting Standards Board (GASB)**
- **Generally Accepted Accounting Principles (GAAP)**





# What is the “Budget”?

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- **Total of the estimated revenues from all available sources, including balances brought forward from prior fiscal years, equal to the total estimated expenditures and reserves**
- **The County MUST adopt a balanced budget and maintain as balanced throughout the year when amending**
- **Fiscal Year (FY):**
  - **Federal government and County’s = October 1<sup>st</sup> - September 30<sup>th</sup>**
  - **State of Florida’s = July 1<sup>st</sup> - June 30<sup>th</sup>**
- **Current fiscal year is FY 2018/2019, commonly referred to as FY19**
- **Budget being prepared for next fiscal year will be FY20**



# What is the “Budget”?

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- Osceola County’s annual budget is comprised of over 89 different funds that are categorized by revenue source and function
- Each Fund must be individually balanced
- Budget development process begins in March – April with completion in September
- Utilize a modified zero-based approach for developing
- County Administration meets with and reviews all Departmental submittals, including reviewing personnel requests, operating accounts in comparison to prior year trends, capital requests
- County Administration then reviews the requests on a Countywide level and determines what will be included in the Recommended Budget
- TRIM process



# What is the “Budget”?

- County is required to fund many “unfunded mandates” such as the Constitutional Officers, Court Administration, facilities (Constitutionals, Health Department, Clerk of the Circuit Court, Public Defender, State’s Attorney) Medicaid, Juvenile Justice, etc.
- 1<sup>st</sup> year of the 5 Year Capital Improvement Plan (CIP) is included in the Adopted Budget
- Mandatory -5% Statutory reduction to most Revenues
- Utilize “Cost Allocation” to ensure the General Fund is reimbursed for the support services (HR, IT, Finance, Budget, Legal, Procurement, Administration, etc.) provided to other Funds
- Open Enrollment’s impact on the budgeting process



# **Uniform Accounting System Manual (UASM)**

- **State of Florida, Department of Financial Services, Bureau of Local Government**
- **Overall structure of the County's Budget and accounting system is dictated by the Uniform Accounting System Manual**
  - **Categorization of Revenues and Expenditures**
  - **Common across all Funds and Departments**
- **Commonly referred to as the Chart of Accounts**



# Fund Group Classifications

- Services provided are organized into 6 Fund Groups with distinct criteria that determine the availability of revenues to support the required services

#:	Group:	Description:
001	<b>General Fund</b>	To account for all financial resources except those required to be accounted for in another fund.
100	<b>Special Revenue Funds</b>	To account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects.
200	<b>Debt Service Funds</b>	To account for financial resources that are restricted, committed, or assigned to expenditure for principal and interest.
300	<b>Capital Projects Funds</b>	To account for financial resources that are restricted, committed, or assigned to expenditure for capital outlays.
400	<b>Enterprise Funds</b>	To account for operations that are financed and operated in a manner similar to private business enterprises -- where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
500	<b>Internal Service Funds</b>	To account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit or to other governmental units on a cost reimbursement basis.

Governmental Funds

Proprietary Funds



# Chart of Accounts - Revenues

- Revenue Account Codes begin with a “3”

#:	CATEGORY:
31x.xxx	Taxes (Includes 311.xxx Ad Valorem Taxes)
32x.xxx	Permits, Fees & Special Assessments
33x.xxx	Intergovernmental Revenue
34x.xxx	Charges for Services
35x.xxx	Judgments, Fines & Forfeits (non-Court)
36x.xxx	Miscellaneous Revenues
38x.xxx	Other Sources
39x.xxx	Other Sources, Continued



# Chart of Accounts - Expenditures

- Expenditure Account Codes begin with a “5”
- Divides expenditures based on activity:

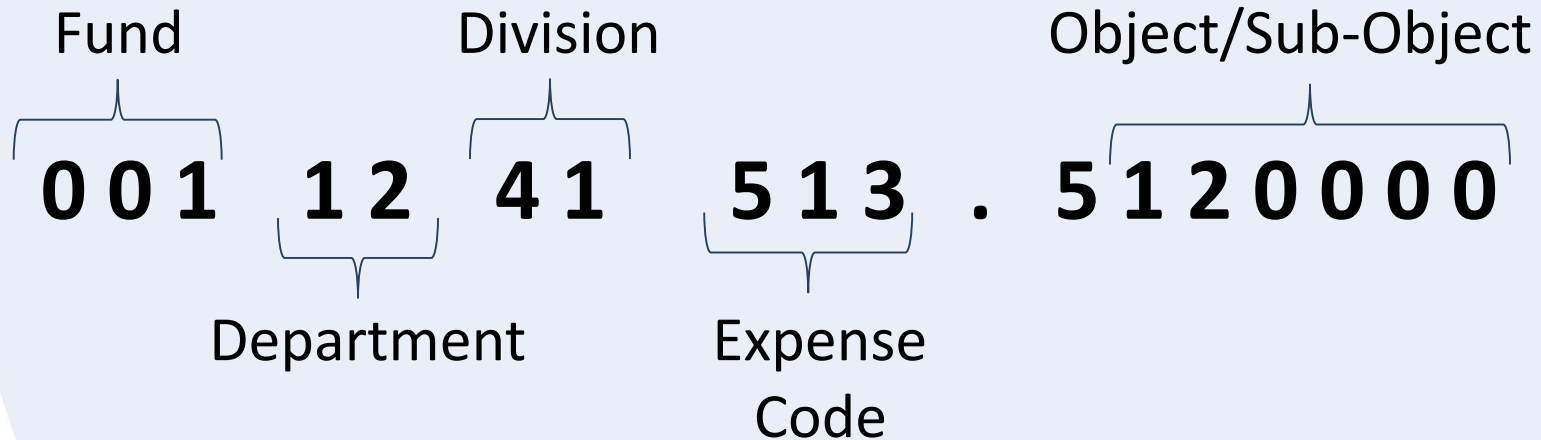
#:	Category:
51x.xx	General Government Services (non-Court)
52x.xx	Public Safety
53x.xx	Physical Environment
54x.xx	Transportation
55x.xx	Economic Environment
56x.xx	Human Services
57x.xx	Culture/Recreation
58x.xx	Other Uses
59x.xx	Other Non-operating
6xx.xx	Court Related



# Chart of Accounts - Expenditures

- Object & Sub-Object Classifications

<u># Ranges:</u>	<u>Category:</u>
10-29	Personal Services
30-59	Operating
60-69	Capital Outlay
70-79	Debt Service
80-89	Grants & Aids
90-99	Other Uses





# Ad Valorem Revenue

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- Commonly referred to as “property taxes” it is the tax levied on the assessed value of the property, net of any exemptions
- Ad Valorem is usually expressed in mills which is a monetary measure; 1 mill tax = \$1 of tax on \$1,000 of taxable value
- Although can impact value, Exemptions and Save our Homes are different
- Rolled Back Rate is the rate which, when multiplied by the tax roll, minus new construction, yields the same amount of revenue as last year
- The County has the following different taxing authorities:
  - General Fund
  - Library Fund
  - Environmental Land Conservation Program (Debt & Maintenance)
  - Neighborhood Serving - Municipal Service Taxing Units (MSTUs)
  - Emergency Medical Services



# Ad Valorem Revenue

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- Adoption in accordance with Statute 200.065 commonly referred to as TRIM (Truth in Millage) Compliance
- TRIM Compliance identifies the timeframes in which each step towards millage rate and budget adoption must be completed
- Dictates the computation and reporting of the Millage Rates
- Dictates the size, information, location and dates required for the published advertisement
- Requires 2 separate Public Hearings
  - Tentative Millage Rates & Budget
  - Final Millage Rates & Budget
- Consequences for non-compliance



# Non-Ad Valorem Assessments

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- **Adoption in accordance with Statutes**
- **Also known as Special Assessments**
- **Allows for different collection methodologies but must be fairly apportioned and provide equal benefits to the assessed properties**
- **Initial and annual approvals follow different process**
- **Requires Public Hearing**
- **The County has the following different special assessments programs:**
  - **Neighborhood Serving - Municipal Service Benefit Units (MSBUs)**
  - **Countywide Fire**
  - **Solid Waste**
  - **Household Chemical Waste**



# Budget Adoption and Execution

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- **Process also includes the approval of:**
  - **5-year Capital Improvement Plan (CIP)**
  - **Annual Holiday Schedule**
  - **Annual Board Meeting Schedule**
  - **County Manager's Recommended Organization Chart which includes the number of authorized Full Time Equivalent (FTE) positions**
- **Budget Execution:**
  - **Budget Authority vs. Cash Receipts**
  - **Category Budgeting**
  - **Budget Transfers, Supplements and Amendments**
  - **Reporting and Monitoring**





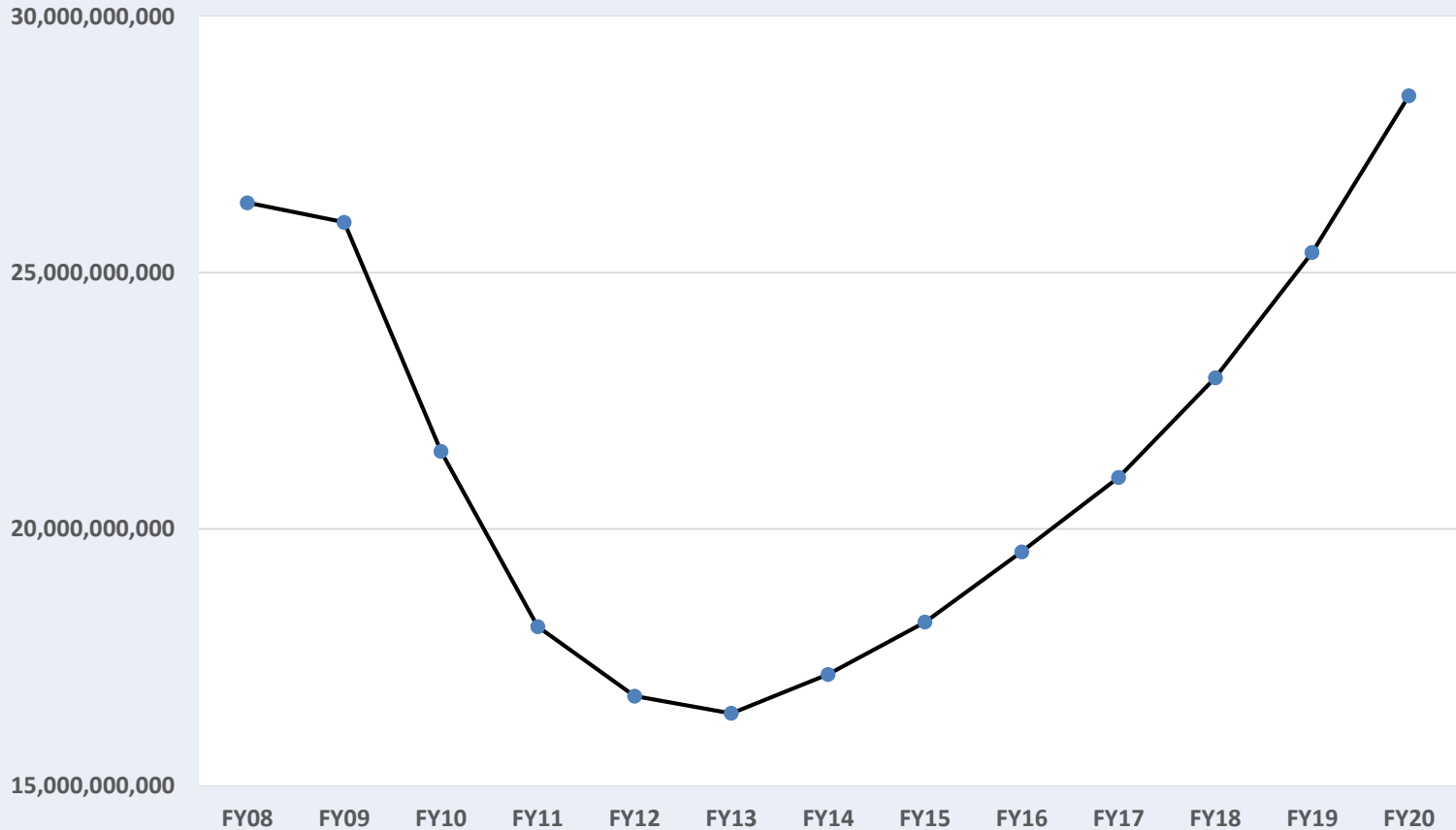
# *County Manager's FY20 Recommended Countywide Budget*

**Budget Committee  
- Agenda Item #4**

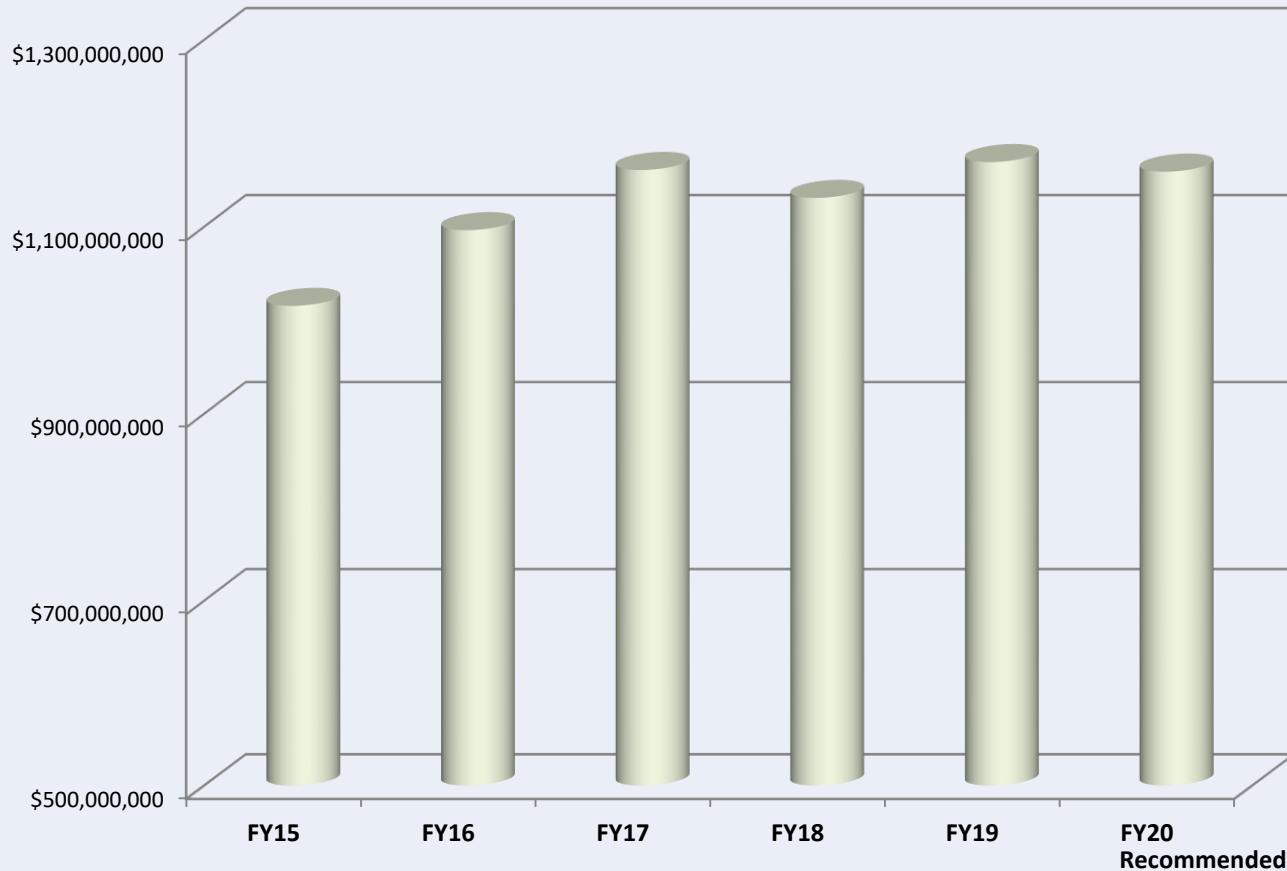
**Presented by:  
Sharon Chauharjasingh,  
OMB Director**



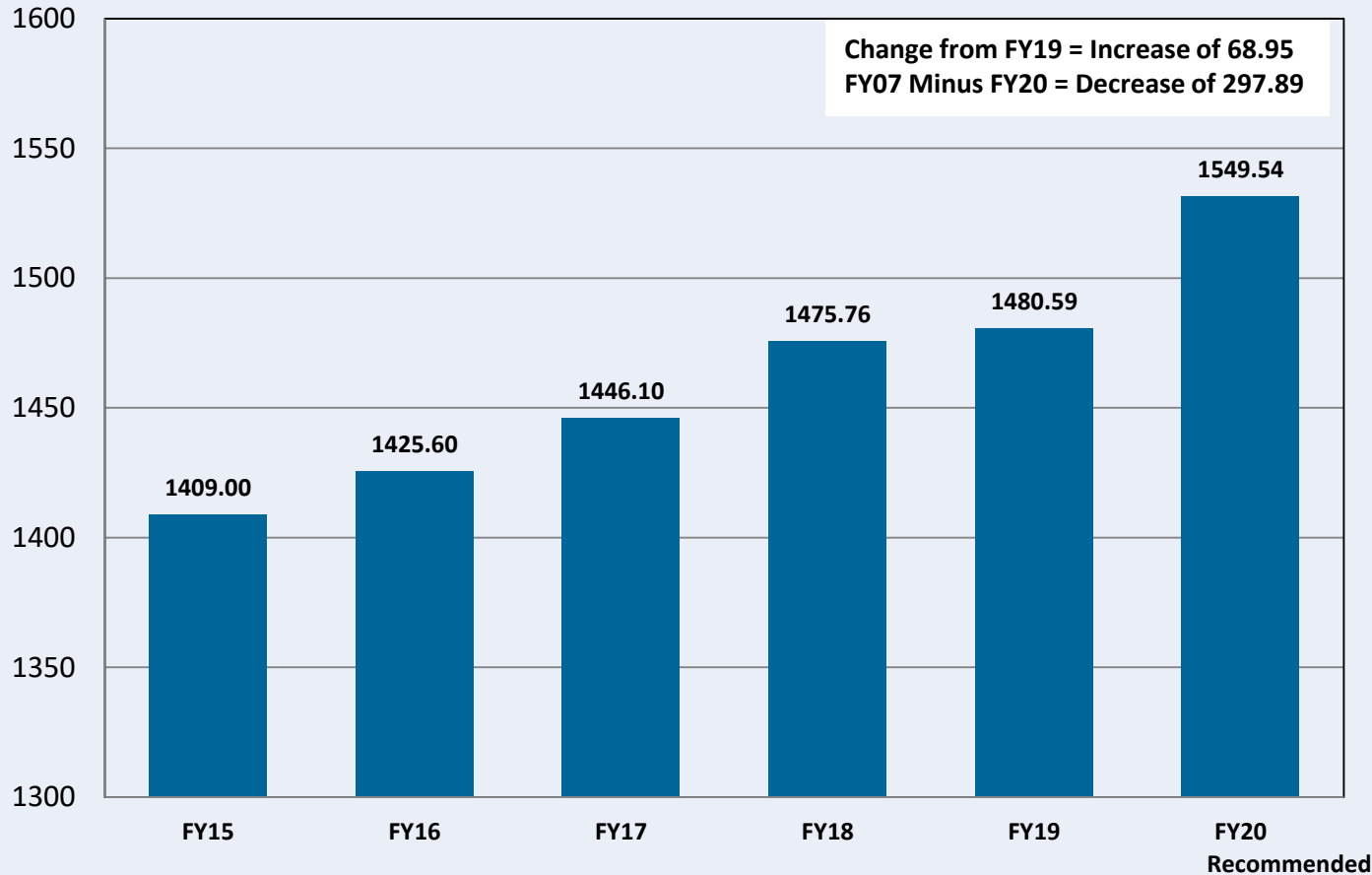
# Osceola County Property Valuation Changes



# Countywide Adopted Budget Comparison



# Countywide Full-Time Equivalent (FTE) Comparison





# Countywide Budget Comparison

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Current Ad Valorem Taxes	\$ 204,484,924	\$ 229,122,038	\$ 24,637,114
PY Delinquent Ad Valorem Tax	\$ 74,862	\$ 1,006,000	\$ 931,138
Other Taxes	\$ 130,271,017	\$ 140,774,130	\$ 10,503,113
Permits, Fees & Special Assessments	\$ 87,477,446	\$ 124,703,110	\$ 37,225,664
Intergovernmental Revenue	\$ 123,761,485	\$ 73,737,087	\$ (50,024,398)
Charges For Services	\$ 72,444,647	\$ 81,578,224	\$ 9,133,577
Judgments, Fines & Forfeits	\$ 2,279,446	\$ 2,672,236	\$ 392,790
Miscellaneous Revenues	\$ 6,745,993	\$ 8,770,516	\$ 2,024,523
Less 5% Statutory Reduction	\$ (25,504,797)	\$ (29,771,911)	\$ (4,267,114)
<b>Subtotal:</b>	<b>\$ 602,035,023</b>	<b>\$ 632,591,430</b>	<b>\$ 30,556,407</b>
Transfers In	\$ 95,256,968	\$ 97,117,312	\$ 1,860,344
Other Sources	\$ 16,370,590	\$ 7,820,550	\$ (8,550,040)
Fund Balance	\$ 455,627,413	\$ 417,001,088	\$ (38,626,325)
<b>TOTAL REVENUES:</b>	<b>\$ 1,169,289,994</b>	<b>\$ 1,154,530,380</b>	<b>\$ (14,759,614)</b>
Personal Services	\$ 128,999,101	\$ 138,424,055	\$ 9,424,954
Operating Expenses	\$ 241,789,652	\$ 268,941,472	\$ 27,151,820
Capital Outlay	\$ 238,017,829	\$ 74,392,197	\$ (163,625,632)
Debt Service	\$ 61,062,167	\$ 63,941,840	\$ 2,879,673
Grants & Aids	\$ 6,801,142	\$ 6,263,311	\$ (537,831)
Other Non Operating Expenses	\$ -	\$ 3,820,851	\$ 3,820,851
Transfers Out	\$ 182,268,910	\$ 189,472,809	\$ 7,203,899
Reserves-Operating	\$ 89,464,287	\$ 114,539,674	\$ 25,075,387
Reserves-Debt	\$ 50,319,626	\$ 51,869,282	\$ 1,549,656
Reserves-Capital	\$ 55,405,989	\$ 157,698,927	\$ 102,292,938
Reserves-Claims	\$ 15,553,177	\$ 18,089,874	\$ 2,536,697
Reserves-Assigned	\$ 62,884,567	\$ 25,820,874	\$ (37,063,693)
Reserves-Restricted	\$ 8,540,772	\$ 9,466,873	\$ 926,101
Reserves-Stability	\$ 28,182,775	\$ 31,788,341	\$ 3,605,566
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,169,289,994</b>	<b>\$ 1,154,530,380</b>	<b>\$ (14,759,614)</b>



# Balancing the Countywide Budget

- **Personal Services** increased by more than \$9.4M:
  - ✓ County Manager recommending 62 Full-Time Equivalent positions of which 51.6% are for Public Safety (18 Firefighters & 14 Correction Officers) and 58.1% are supported by specific revenue (Fire, Building, Solid Waste, Special Assessments and the City of Kissimmee)
  - ✓ County Manager recommended 3% across the board pay adjustments for eligible employees
  - ✓ Does not include IAFF pay adjustments pending union negotiations
  - ✓ Retirement, Workers' Compensation, Health and Dental Insurance rates updated
  - ✓ Pending Items:
    - Union negotiations and Open Enrollment
- **Operating** increased by \$27.1M:
  - ✓ Increases in Professional and Contracted services: Haulers' contract, TDT (SMG and CVB), Lynx, increases in operating for grant funds, Medicaid
  - ✓ Continues effort to “catch-up” on major maintenance/repair projects for facilities
  - ✓ Continues support of Affordable Housing/Homelessness Initiatives (General Fund & Grant Funds)
  - ✓ Continues to support road resurfacing; increased to \$12 million for the first time
  - ✓ Pending Items:
    - Open Enrollment / Internal Service Funds Overhead



# Balancing the Countywide Budget

- **Capital** reflects decrease of more than \$163M as ongoing projects are not included at this point:
  - ✓ Most of the reduction is reflected in Special Revenue and Capital Project Funds
  - ✓ New projects include funding for sidewalks/trails, road improvements, LED lighting project along the West 192 corridor, facility improvements, large equipment replacement, security/storage of County equipment, major facility improvements
  - ✓ Pending Items:
    - SO Training Facility
    - Jail project for HVAC & Water Piping
    - Inclusion of ongoing current projects into the Final FY20 Budget
- **Transfers Out** increased by \$7.2M:
  - ✓ Support of Constitutional Officer's budget requests
  - ✓ Continues General Fund support of Transportation, Court Technology and Road Resurfacing
  - ✓ Pending Items:
    - Cost Allocation Plan and Tax Collector's Budget
- **Reserves** Increased by \$98.9M:
  - ✓ Established per Policy; able to reduce set aside funds for disaster recovery which was increased to Capital (Designated accounts for more than 70% of Capital Reserves)



# Countywide Budget by Fund Groups

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
<b>GENERAL FUNDS</b>	\$ 321,549,093	\$ 362,567,580	\$ 41,018,487
<b>SPECIAL REVENUE FUNDS</b>	\$ 464,004,931	\$ 475,128,684	\$ 11,123,753
<b>DEBT SERVICE FUNDS</b>	\$ 86,443,480	\$ 87,394,030	\$ 950,550
<b>CAPITAL PROJECTS FUNDS</b>	\$ 167,468,338	\$ 80,534,396	\$ (86,933,942)
<b>ENTERPRISE FUNDS</b>	\$ 79,776,402	\$ 94,236,873	\$ 14,460,471
<b>INTERNAL SERVICE FUNDS</b>	\$ 50,047,750	\$ 54,668,817	\$ 4,621,067
<b>COUNTYWIDE TOTAL:</b>	<b>\$ 1,169,289,994</b>	<b>\$ 1,154,530,380</b>	<b>\$ (14,759,614)</b>

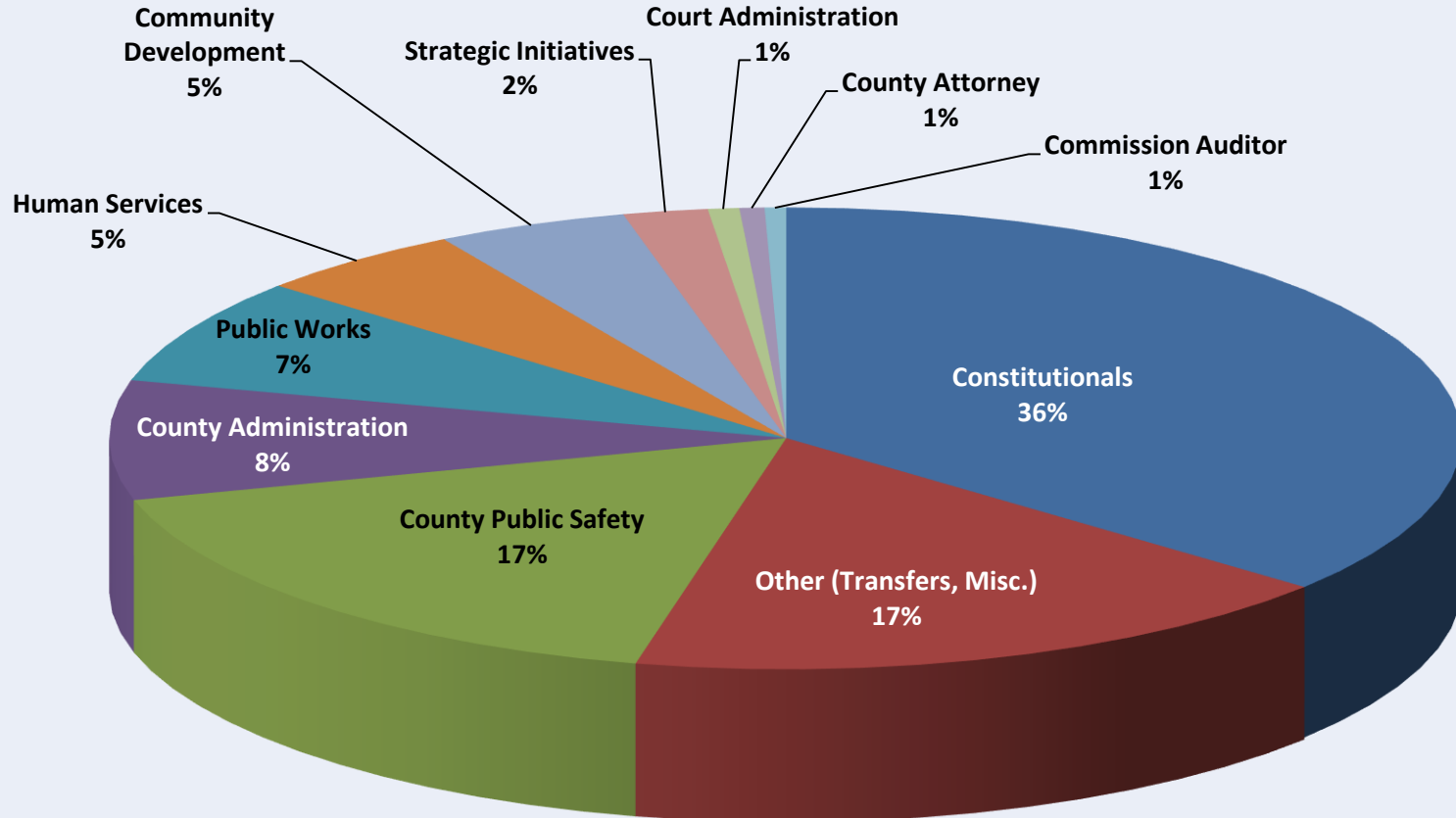


# General Fund Budget Comparison

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Current Ad Valorem Taxes	\$ 170,151,453	\$ 190,660,609	\$ 20,509,156
PY Delinquent Ad Valorem Tax	\$ 63,533	\$ 1,000,000	\$ 936,467
Other Taxes	\$ 22,251,279	\$ 22,403,635	\$ 152,356
Permits, Fees & Special Assessments	\$ 5,713,423	\$ 5,956,655	\$ 243,232
Intergovernmental Revenue	\$ 34,934,075	\$ 38,946,016	\$ 4,011,941
Charges For Services	\$ 2,209,242	\$ 2,255,744	\$ 46,502
Judgments, Fines & Forfeits	\$ 1,085,779	\$ 1,281,082	\$ 195,303
Miscellaneous Revenues	\$ 3,144,054	\$ 2,825,070	\$ (318,984)
Less 5% Statutory Reduction	\$ (11,925,481)	\$ (13,206,105)	\$ (1,280,624)
<b>Subtotal:</b>	<b>\$ 227,627,357</b>	<b>\$ 252,122,706</b>	<b>\$ 24,495,349</b>
Transfers In	\$ 16,188,862	\$ 18,064,822	\$ 1,875,960
Other Sources	\$ 2,259,000	\$ 2,252,000	\$ (7,000)
Fund Balance	\$ 64,959,910	\$ 79,195,137	\$ 14,235,227
<b>TOTAL REVENUES:</b>	<b>\$ 311,035,129</b>	<b>\$ 351,634,665</b>	<b>\$ 40,599,536</b>
Personal Services	\$ 61,123,025	\$ 65,143,212	\$ 4,020,187
Operating Expenses	\$ 65,724,825	\$ 68,448,872	\$ 2,724,047
Capital Outlay	\$ 4,394,502	\$ 4,805,000	\$ 410,498
Debt Service	\$ -	\$ 50,137	\$ 50,137
Grants & Aids	\$ 5,761,433	\$ 5,650,839	\$ (110,594)
Transfers Out	\$ 115,164,133	\$ 130,148,682	\$ 14,984,549
Reserves-Operating	\$ 46,394,835	\$ 60,233,250	\$ 13,838,415
Reserves-Capital	\$ 846,495	\$ 11,920,234	\$ 11,073,739
Reserves-Assigned	\$ 10,230,039	\$ 3,908,107	\$ (6,321,932)
Reserves-Restricted	\$ 69,510	\$ -	\$ (69,510)
Reserves-Stability	\$ 1,326,332	\$ 1,326,332	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 311,035,129</b>	<b>\$ 351,634,665</b>	<b>\$ 40,599,536</b>



# General Fund by Department



100%  
80%  
60%  
40%  
20%  
0%



State Mandates

Other  
Constitutionals

Dedicated

Public  
Safety

# What do your General Fund Ad Valorem Taxes pay for?

AMOUNT:	
<b>Public Safety:</b>	<b>\$125,811,062</b>
Sheriff	\$79,221,555
Corrections	\$42,993,551
Animal Services	\$2,991,015
Emergency Management	\$604,941
<b>Dedicated:</b>	<b>\$24,339,731</b>
Dedicated Ad Valorem Tax	\$10,932,915
W192 Development Authority	\$6,115,822
Fire MSBU Buydown/Subsidy	\$4,160,659
City of Kissimmee CRA	\$1,253,047
City of St. Cloud CRA	\$959,949
E192 CRA	\$568,385
Vine St. CRA	\$348,954
<b>Other Constitutionals:</b>	<b>\$20,121,827</b>
<b>State Mandates:</b>	<b>\$12,029,120</b>
Medicaid/HCRA	\$8,745,242
Health Department	\$1,277,175
Medical Examiner	\$1,476,288
Juvenile Justice Share	\$530,415
<b>Total:</b>	<b>\$182,301,740</b>
<b>Budget to 95% of Ad Valorem Revenue:</b>	<b>\$181,127,579</b>



# General Fund Constitutional Officers

		Constitutional Request:	Misc. (Insurance, Motorola, etc.):	Building Maintenance:	Totals:
Clerk of the Court:	FY20 Recommended:	-	39,224	353,885	\$ 393,109
	FY19 Adopted Budget:	-	44,913	288,238	\$ 333,151
	Variance:	-	(5,689)	65,647	\$ 59,958
Property Appraiser:	FY20 Recommended:	6,485,240	147,633	173,009	\$ 6,805,882
	FY19 Adopted Budget:	6,299,072	143,989	142,667	\$ 6,585,728
	Variance:	186,168	3,644	30,342	\$ 220,154
Sheriff Office:	FY20 Recommended:	76,657,682	1,188,443	1,375,430	\$ 79,221,555
	FY19 Adopted Budget:	72,654,147	1,664,683	1,188,927	\$ 75,507,757
	Variance:	4,003,535	(476,240)	186,503	\$ 3,713,798
Supervisor of Elections:	FY20 Recommended:	4,136,192	21,356	159,168	\$ 4,316,716
	FY19 Adopted Budget:	3,354,910	20,632	136,960	\$ 3,512,502
	Variance:	781,282	724	22,208	\$ 804,214
Tax Collector: (*Due August 1st)	* FY20 Recommended:	8,063,442	182,819	359,859	\$ 8,606,120
	FY19 Adopted Budget:	8,063,442	188,875	441,040	\$ 8,693,357
	Variance:	-	(6,056)	(81,181)	\$ (87,237)
General Fund FY20 Total:		\$ 95,342,556	\$ 1,579,475	\$ 2,421,351	\$ 99,343,382





# **PROPOSED Millage Rate = 6.7000 (same as FY19)**

**Revenue Generated = \$190,660,609**

## ■ Reflects the Following:

- ✓ Personal Services increased by \$4.0M due to the same reasons noted as Countywide
- ✓ Recommending 20 Full Time Equivalent (FTEs) of which 70% (14) are for Public Safety (Jail)
- ✓ Operating increased \$2.7M due to Professional Services, Contractual Services, Medicaid, continuing affordable housing/mobility fee program obligation
- ✓ Capital Outlay increased slightly, inclusion of minimal CIP projects but does not include ongoing projects
- ✓ Grants and Aids decreased by \$110,594 and does not provide for any new Economic / Technology Development incentives or funding for the YMCA
- ✓ Transfers Out increased \$15.4M due to increased support of Public Safety, Transportation and Debt
- ✓ Reserves established per Policy; Reduced reserves for disaster recovery pending remaining FEMA reimbursement; Increased Capital Reserves for Jail Water Piping/HVAC, Courthouse needs and planning for sunset of Infrastructure Sales Surtax

## ■ Changes for Tentative:

- ✓ Revenues/Estimates revised including the Cost Allocation
- ✓ Funding 2 FTEs for Court Administration pending grant determination -Violence Against Women
- ✓ Tax Collector's Budget
- ✓ Adjustments for Personal Services/finalizing Open Enrollment
- ✓ Incorporate Board Direction



# Special Revenue Fund Comparison

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Transportation Funds	\$ 69,089,969	\$ 124,335,653	\$ 55,245,684
TDT Funds	\$ 143,110,700	\$ 121,764,444	\$ (21,346,256)
BOCC Public Safety	\$ 97,325,836	\$ 107,100,045	\$ 9,774,209
Building Fund	\$ 22,366,337	\$ 33,702,302	\$ 11,335,965
Grant Funds	\$ 75,786,107	\$ 29,636,710	\$ (46,149,397)
Court Related Funds	\$ 13,056,946	\$ 14,589,797	\$ 1,532,851
Highway 192 Improvement Funds	\$ 12,250,132	\$ 11,955,183	\$ (294,949)
Library Funds	\$ 11,239,454	\$ 11,533,466	\$ 294,012
Parks Impact Fee Fund	\$ 8,595,286	\$ 7,091,352	\$ (1,503,934)
Environmental Land Funds	\$ 2,680,446	\$ 4,031,695	\$ 1,351,249
Law Enforcement Funds	\$ 3,097,893	\$ 3,839,255	\$ 741,362
Neighborhood MSTU/MSBU Funds	\$ 2,930,807	\$ 3,476,488	\$ 545,681
Inmate Welfare Fund	\$ 1,857,745	\$ 1,862,112	\$ 4,367
Boating Improvement Fund	\$ 617,273	\$ 210,182	\$ (407,091)
<b>SPECIAL REVENUE FUND TOTALS:</b>	<b>\$ 464,004,931</b>	<b>\$ 475,128,684</b>	<b>\$ 11,123,753</b>



# Changes for the Tentative Budget

- Review and refine revenue projections
  - New grants will be entered
  - Tax Collector's Budget
  - Finalize Personal Services:
    - ✓ Finalize FTE requests (including 2 Court Administration positions)
    - ✓ Open Enrollment adjustments
  - Finalize Internal Service Funds in accordance with actual plan selections
  - Update Cost Allocation
  - Make any necessary corrections
  - Capital adjustments and finalize any financing options
  - Incorporate any Board direction
- Board discussion items:
    - ✓ County Manager's and other Entities Recommended Budget
    - ✓ Other Entities Budget Requests
    - ✓ County Infrastructure Needs including the Jail, Courthouse, SO West Command Center, SO Training Facility and Transportation
    - ✓ Sunset of Infrastructure Sales Surtax
    - ✓ SunRail Maintenance pending obligation
    - ✓ Recommended Millage Rates, Special Assessment Rates and the date and time for Public Hearings was set



TAXING ENTITY:	FY19 MILLAGE RATE:	FY20 Proposed Millage Rates:				FY20 - FY19 REVENUE:	TAXING ENTITY:	FY19 MILLAGE RATE:	FY20 Proposed Millage Rates:			FY20 - FY19 REVENUE:
		ROLLED BACK RATE:	PROPOSED RATE:	PROPOSED REVENUE:	ROLLED BACK RATE:				PROPOSED RATE:	PROPOSED REVENUE:		
COUNTYWIDE	6.7000	6.3198	6.7000	\$ 190,660,609	\$ 20,509,156	KISSIMMEE ISLES	0.5937	0.5618	0.5937	\$ 5,040	\$ 270	
EMS MSTU	1.0682	1.0099	1.0682	\$ 23,150,146	\$ 2,368,224	LINDFIELDS	0.7855	0.7220	0.7855	\$ 100,460	\$ 7,661	
LIBRARY DISTRICT	0.3000	0.2815	0.3000	\$ 8,573,835	\$ 920,202	LIVE OAK SPRINGS	0.9753	0.9386	0.9724	\$ 10,031	\$ 364	
SAVE OSCEOLA-DEBT	0.1358	0.1212	0.1206	\$ 3,445,689	\$ (18,856)	ORANGE VISTA	1.4727	1.3344	1.4727	\$ 6,822	\$ 662	
SAVE OSCEOLA-OPERATING	0.0500	0.0469	0.0652	\$ 1,863,380	\$ 587,774	QUAIL RIDGE	1.0045	0.9286	1.0045	\$ 34,044	\$ 2,574	
ANORADA	0.6951	0.6988	1.2736	\$ 5,194	\$ 2,345	RAINTREE PARK	1.2858	1.1793	1.2193	\$ 66,656	\$ 1,960	
BELLALAGO	0.4273	0.3999	0.4273	\$ 148,272	\$ 14,765	REMINGTON	0.4995	0.4663	0.4995	\$ 105,287	\$ 7,160	
BLACKSTONE LANDING PH 1	0.5288	0.4915	1.3898	\$ 85,399	\$ 55,208	RESERVES AT PLEASANT HILL	0.2720	0.2653	0.2720	\$ 2,467	\$ 62	
EMERALD LAKES	0.3985	0.3485	0.3985	\$ 1,983	\$ 249	ROYAL OAKS PHASE 2-5	0.7264	0.6704	0.7264	\$ 2,022	\$ 123	
HAMMOCK POINT	0.3746	0.3602	0.3746	\$ 10,289	\$ 408	SHADOW OAKS	0.3044	0.3004	0.3044	\$ 1,387	\$ 18	
HAMMOCK TRAILS	1.3791	1.3374	1.3541	\$ 87,124	\$ 1,024	ST JAMES PARK	1.1519	1.1351	1.1519	\$ 5,430	\$ 80	
HIDDEN HEIGHTS TRAIL	0.0000	0.0000	0.4927	\$ 588	\$ 588	THE OAKS	0.2916	0.2728	0.2916	\$ 15,829	\$ 1,031	
INDIAN RIDGE	3.5262	3.2549	3.8374	\$ 231,357	\$ 35,156	WESTMINSTER GARDENS	0.0000	0.0000	0.0000	\$ -	\$ -	
INDIAN WELLS	3.6890	3.3681	3.6890	\$ 283,248	\$ 24,214	WINDMILL POINT	0.1923	0.1740	0.5044	\$ 16,012	\$ 10,493	
INTERCESSION CITY	0.8583	0.7722	0.8583	\$ 13,237	\$ 1,373	WINDWARD CAY	0.4262	0.3971	0.4262	\$ 7,462	\$ 510	
ISLE OF BELLALAGO	0.9177	0.8823	2.7500	\$ 135,105	\$ 91,832	WINNERS PARK	1.3944	1.3586	1.3944	\$ 3,355	\$ 86	
KING'S CREST	1.2389	1.1218	1.2389	\$ 15,009	\$ 1,363							

# SIMPLE MAJORITY

TAXING ENTITY:	FY19 MILLAGE RATE:	FY20 Proposed Millage Rates:			
		ROLLED BACK RATE:	PROPOSED RATE:	PROPOSED REVENUE:	FY20 - FY19 REVENUE:
Indian Ridge Villas	0.5169	0.4808	0.6963	\$ 29,270	\$ 9,035



# General Special Assessment Rates

Municipal Service Benefit Units (MSBUs):	FY19 RATE	FY20 Recommended		FY20 - FY19 REVENUE
		RATE	REVENUE	
<b><u>Cane Brake</u></b>				
Residential Properties (per parcel)	\$ 80.91	\$ <b>80.91</b>	\$ 5,583	\$ -
<b><u>Emerald Lakes (at the Fountains)</u></b>				
Residential Properties (per parcel)	\$ 233.22	\$ <b>233.22</b>	\$ 22,389	\$ -
<b><u>Fire Rescue</u></b>			\$ 43,560,000	\$ 4,127,237
Residential Property (per dwelling unit)	\$ 214.09	\$ <b>226.75</b>		
Commercial (per sq. ft.)	\$ 0.4060	\$ <b>0.4479</b>		
Industrial/Warehouse (per sq. ft.)	\$ 0.0578	\$ <b>0.0614</b>		
Institutional (per sq. ft.)	\$ 0.4838	\$ <b>0.4963</b>		
Transient Occupancy (per room/unit/space)	\$ 275.53	\$ <b>296.67</b>		
Land Category				
Agricultural Land (per acre)	\$ 0.0107	\$ <b>0.0109</b>		
Vacant Land (per acre)	\$ 0.2019	\$ <b>0.2036</b>		
<b><u>Household Chemical Waste</u></b>				
Residential Properties (per unit)	\$ 4.00	\$ <b>4.00</b>	\$ 453,952	\$ 19,084
<b><u>Tops Terrace</u></b>				
Residential Properties (per lot)	\$ 18.52	\$ <b>51.43</b>	\$ 2,777	\$ 1,777

**NOTES:**

1. Fire MSBU rates Agricultural Land are not assessed but included in order to calculate the amount of buy-down / subsidy required from the General Fund.
2. West 192 MSBU Rates are not finalized and will be submitted to the Board at a later date through a different process as individual notices are sent. These rates are not included on TRIM notices.
3. Residential Solid Waste rates will be presented to the Board on August 5<sup>th</sup>.
4. Old Oak Trail resurfacing program is being revised and will be submitted to the Board at a later date.



Municipal Service Benefit Units:	FY19	FY20 Recommended		FY20 - FY19	Municipal Service Benefit Units:	FY19	FY20 Recommended		FY20 - FY19
	RATE:	RATE:	REVENUE:	REVENUE:		RATE:	RATE:	REVENUE:	REVENUE:
Adriane Park	\$ 50.31	\$ 50.31	\$ 2,767	\$ -	Live Oak	\$ 137.31	\$ 172.55	\$ 8,800	\$ 1,797
Amberley Park	\$ 113.65	\$ 113.65	\$ 10,115	\$ -	Lost Lake Estates	\$ 397.43	\$ 397.43	\$ 2,782	\$ -
Bass Slough	\$ 68.69	\$ 74.73	\$ 123,559	\$ 9,987	Monica Terrace	\$ 243.78	\$ 275.83	\$ 4,965	\$ 577
Boggy Creek	\$ 38.86	\$ 44.29	\$ 261,389	\$ 32,047	Moreland Estates	\$ 53.47	\$ 67.18	\$ 4,904	\$ 1,001
Brighton Landings & Little Creek	\$ 28.40	\$ 28.40	\$ 14,115	\$ -	Morningside Village	\$ 65.25	\$ 72.60	\$ 13,649	\$ 1,382
Brighton Place	\$ 87.30	\$ 87.30	\$ 3,841	\$ -	Narcoossee Half Acres	\$ 204.77	\$ 204.77	\$ 2,662	\$ -
Chisholm Estates	\$ 65.47	\$ 81.90	\$ 4,832	\$ 969	Neptune Shores	\$ 185.63	\$ 185.63	\$ 5,012	\$ -
C.J.'s Landing	\$ 91.88	\$ 91.88	\$ 2,205	\$ -	North Shore Village	\$ 22.50	\$ 22.50	\$ 5,648	\$ -
Coralwood	\$ 67.00	\$ 76.53	\$ 5,893	\$ 734	Oak Pointe	\$ 25.44	\$ 25.44	\$ 2,162	\$ -
Cornelius Place I	\$ 261.71	\$ 261.71	\$ 1,832	\$ -	Orange Vista	\$ 66.09	\$ 66.09	\$ 5,353	\$ -
Cornelius Place II	\$ 322.17	\$ 322.17	\$ 1,933	\$ -	Parkway Plaza	\$ 532.75	\$ 532.75	\$ 2,717	\$ -
Country Crossing	\$ 20.21	\$ 28.58	\$ 4,859	\$ 1,423	Pebble Pointe	\$ 37.88	\$ 41.75	\$ 25,008	\$ 2,318
Country Green	\$ 111.30	\$ 111.30	\$ 8,236	\$ -	Pine Grove Estates	\$ 118.60	\$ 118.60	\$ 2,372	\$ -
Eagle Bay	\$ 24.31	\$ 32.54	\$ 17,246	\$ 4,362	Pleasant Hill Lakes	\$ 29.13	\$ 29.13	\$ 2,796	\$ -
Eagle Trace	\$ 102.09	\$ 102.09	\$ 4,696	\$ -	Raintree at Springlake Village	\$ 26.83	\$ 26.83	\$ 8,022	\$ -
Emerald Lake at Lizzia Brown	\$ 38.37	\$ 38.37	\$ 6,657	\$ -	Regal Oaks Shores	\$ 106.00	\$ 170.00	\$ 6,970	\$ 2,624
Fish Lake	\$4,468.00	\$6,336.00	\$ 6,336	\$ 1,868	Rolling Hills Estates	\$ 49.08	\$ 49.08	\$ 9,374	\$ -
Fryer Oaks	\$ 155.73	\$ 155.73	\$ 1,713	\$ -	Royale Oaks	\$ 66.80	\$ 66.80	\$ 3,607	\$ -
Green Meadows	\$ 111.76	\$ 111.76	\$ 3,800	\$ -	Saratoga Park	\$ 43.24	\$ 52.00	\$ 8,112	\$ 1,367
Hamilton's Reserve	\$ 18.32	\$ 18.32	\$ 3,902	\$ -	Silver Lake Drive	\$ 42.90	\$ 100.19	\$ 4,208	\$ 2,406
Hammock Pointe	\$ 51.89	\$ 60.17	\$ 8,785	\$ 1,209	Silverlake Estates	\$ 60.79	\$ 60.79	\$ 3,222	\$ -
Heritage Key	\$ 17.00	\$ 17.00	\$ 7,482	\$ -	Southport Bay	\$ 72.41	\$ 72.41	\$ 8,472	\$ -
Hickory Hollow	\$ 117.64	\$ 141.38	\$ 9,048	\$ 1,519	Steeplechase	\$ 164.57	\$ 164.57	\$ 4,608	\$ -
Hidden Pines	\$ 179.83	\$ 179.83	\$ 2,158	\$ -	Sylvan Lake Estates	\$ 103.39	\$ 103.39	\$ 4,239	\$ -
Hilliard Place	\$ 149.37	\$ 149.37	\$ 2,838	\$ -	Tierra Del Sol	\$ 42.49	\$ 54.48	\$ 4,304	\$ 947
Hunters Ridge	\$ 204.61	\$ 204.61	\$ 6,752	\$ -	Vacation Villas	\$ 20.57	\$ 20.57	\$ 3,849	\$ -
Hyde Park	\$ 63.97	\$ 63.97	\$ 2,175	\$ -	Valencia Woods	\$ 83.40	\$ 83.40	\$ 2,085	\$ -
International House of Pancakes	\$ 464.88	\$ 464.88	\$ 1,390	\$ -	Whispering Oaks	\$ 28.90	\$ 28.90	\$ 1,965	\$ -
Indian Point	\$ 47.27	\$ 47.27	\$ 23,162	\$ -	Windmill Point	\$ 52.62	\$ 52.62	\$ 19,896	\$ -
Johnson's Landing	\$ 120.65	\$ 120.65	\$ 2,051	\$ -	Windward Cay	\$ 25.29	\$ 25.29	\$ 3,642	\$ -
Legacy Park	\$ 58.65	\$ 61.03	\$ 8,788	\$ 343	Woods at Kings Crest & Ashley Reserve	\$ 24.18	\$ 24.18	\$ 3,772	\$ -

## Subdivision Pond Assessment Rates



# Street Lighting Assessment Rates

Municipal Service Benefit Units:	FY19	FY20 Recommended		FY20 - FY19
	RATE:	RATE:	REVENUE:	REVENUE:
Adriane Park	\$ 108.55	\$ <b>108.55</b>	\$ 5,970	\$ -
Alamo Estates & Oak Pointe	\$ 40.45	\$ <b>40.45</b>	\$ 7,726	\$ -
Blackstone	\$ 302.62	\$ <b>302.62</b>	\$ 30,565	\$ -
Brighton Place	\$ 72.05	\$ <b>72.05</b>	\$ 3,170	\$ -
BVL Street Lighting	\$ 14.72	\$ <b>14.72</b>	\$ 90,042	\$ 15
Chisholm Estates	\$ 220.29	\$ <b>220.29</b>	\$ 12,997	\$ -
C.J.'s Landing	\$ 20.83	\$ <b>20.83</b>	\$ 500	\$ -
Country Crossing	\$ 23.67	\$ <b>23.67</b>	\$ 4,024	\$ -
Hamilton's Reserve	\$ 30.67	\$ <b>30.67</b>	\$ 6,533	\$ -
Hilliard Place	\$ 21.47	\$ <b>21.47</b>	\$ 408	\$ -
Hyde Park	\$ 20.00	\$ <b>36.41</b>	\$ 1,238	\$ 558
Indian Point	\$ 28.17	\$ <b>28.17</b>	\$ 13,803	\$ -
Kaliga Drive	\$ 23.08	\$ <b>23.08</b>	\$ 1,777	\$ -
Legacy Park	\$ 212.92	\$ <b>212.92</b>	\$ 30,660	\$ -
Moreland	\$ 19.93	\$ <b>40.00</b>	\$ 2,920	\$ 1,465
Neptune Shores	\$ -	\$ <b>40.00</b>	\$ 680	\$ 680
Orange Vista	\$ 23.43	\$ <b>40.00</b>	\$ 3,240	\$ 1,342
Pebble Pointe	\$ 15.39	\$ <b>15.39</b>	\$ 7,880	\$ -
Pine Grove Estates	\$ 15.00	\$ <b>15.00</b>	\$ 300	\$ -
Pine Grove Park	\$ 10.59	\$ <b>10.59</b>	\$ 5,613	\$ -
Plaza Drive Street Lighting	\$ 0.01	\$ <b>0.01</b>	\$ 1,407	\$ -
Quail Wood	\$ 34.82	\$ <b>34.82</b>	\$ 1,985	\$ -
Regal Oak Shores	\$ 78.29	\$ <b>78.29</b>	\$ 3,210	\$ -
Rolling Hills Estates	\$ 127.11	\$ <b>127.11</b>	\$ 24,278	\$ -
Sailfish Court	\$ 65.00	\$ <b>65.00</b>	\$ 1,040	\$ -
Southport Bay	\$ -	\$ <b>93.74</b>	\$ 10,968	\$ 10,968
The Wilderness	\$ 36.60	\$ <b>36.60</b>	\$ 8,894	\$ -
Turnberry Reserve	\$ 84.76	\$ <b>84.76</b>	\$ 31,615	\$ -
Whispering Oaks	\$ 45.32	\$ <b>45.32</b>	\$ 3,082	\$ -
Woods at Kings Crest	\$ 22.42	\$ <b>22.42</b>	\$ 2,713	\$ -
Wren Drive	\$ 51.33	\$ <b>51.33</b>	\$ 616	\$ -





# *County Attorney's Recommended Budget*

**Budget Committee  
- Agenda Item #5**

**Presented by:  
Andrew Mai,  
County Attorney**





# Department Overview

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- To provide the best quality and quantity of legal services to the Board of County Commissioners and its subsidiary agencies and departments as is possible within this office's budgetary and resource constraints.
- **COUNTY ATTORNEY**
  - Deputy County Attorney
  - 2 Assistant County Attorney's
  - 3 Support Staff
  - Law Clerks
- To provide legal services for the Board of County Commissioners and its agencies and departments.



# FY20 Proposed Budget Overview

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 995,443	\$ 1,019,442	\$ 23,999
Operating Expenses	\$ 391,434	\$ 586,194	\$ 194,760
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,386,877</b>	<b>\$ 1,605,636</b>	<b>\$ 218,759</b>



# FY20 Proposed Budget Overview

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- **Our budget is increasing due to Legal Fees that are now being paid out of County Attorney's Legal Fees Professional Services sub-object, that were previously paid for from other department Legal Fees Professional Services Account line.**





# *Questions and Answers*

**Budget Committee  
- Agenda Item #6**

**Facilitated by:  
Tom White**





# REMINDER:

**Next Meeting is Thursday,  
July 18, 2019 @ 9:00AM**





**Thank You**

