



**July 18, 2019**

# *Budget Committee Meeting*





**Budget Committee**

# *Call to Order*

**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. County Administration's Recommended Budgets**

## **3. Commission Auditor's Recommended Budget**

## **4. Strategic Initiatives' Recommended Budget**

## **5. Human Services / Library'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





# *County Administration's Recommended Budgets*

**Budget Committee  
- Agenda Item #2**





***Board of County  
Commissioners, County  
Manager and Business Services***

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



# Mission Statement:

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The Mission of Osceola County Government is to provide quality service to the residents of and visitors to Osceola County which is second to none.

Our services will be maintained by strict adherence to the principles of *HONESTY, RESPECT, COMMITMENT, TEAM WORK, EDUCATION AND EFFICIENCY.*





# Department Overview:

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- **County Manager's Office/Board of County Commissioners**
  - **Personal Services & Operating Budget**
  - **Medical Examiner's Budget**
  - **15 Full Time Equivalent positions**
  
- **Business Services**
  - **Asst. County Manager**
  - **Governmental Affairs**
  - **1.3 Full Time Equivalent positions**



# FY20 Proposed Budget Overview:

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 2,035,118	\$ 2,108,987	\$ 73,869
Operating Expenses	\$ 1,678,142	\$ 1,977,331	\$ 299,189
<b>TOTAL EXPENDITURES:</b>	<b>\$ 3,713,260</b>	<b>\$ 4,086,318</b>	<b>\$ 373,058</b>

- **Funding Source: General Fund / Cost Allocation**
- **Changes in Personal Services are due to the same Countywide changes**
- **Salaries for Elected Officials are established by State Law**
- **Increase in Operating is primarily due to the cost of the Medical Examiner's contract which is managed by the County Manager's Office**





# *Procurement Services*

**Presented by:**

**Rebecca Jones,**

**Procurement Services Director**



# Mission Statement:

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**The Osceola County Procurement Services Department mission is to enhance the quality of life of the citizens of Osceola County by procuring high quality products, services and innovative solutions that are cost effective and add value to County operations, while providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards.**



# Procurement Services - 14 FTEs

## PROCUREMENT OF GOODS AND SERVICES

688 - Solicitations

3,476 - Purchase Orders

1,666 - Change Orders

12,297 - Pcard Transactions

## COMPLIANCE

404 - Contracts Monitored

46 – Staff Training Sessions

## SUPPLIER DEVELOPMENT

10 - Outreach/Training Events

Small Businesses

Minority Trade Groups

Chamber of Commerce Events



# FY20 Proposed Budget Overview:

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 1,204,636	\$ 1,292,523	\$ 87,887
Operating Expenses	\$ 45,052	\$ 52,275	\$ 7,223
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,249,688</b>	<b>\$ 1,344,798</b>	<b>\$ 95,110</b>

- **Funding Source: General Fund / Cost Allocation**
- **Changes in Personal Services are due to the same Countywide changes**
- **Overall our operational budget remains consistent with previous years with minor adjustments for training, postage and legal advertisements**





# *Communications Department*

**Presented by:**

*Lisa Nason*

*Department of Communications*



# Mission Statement:

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Through the use of words, images, film, community relations and well-executed special events, the mission of the Communications and Public Information Office is to Create and share information with a wide variety of audiences to ensure that Osceola County's citizens and partners are informed of services and initiatives of Osceola County Government and the Board of County Commissioners. We are committed to providing accurate information in a transparent manner, and to maintaining the highest ethical standards possible.





# Communications Department – 6 FTEs

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- **1 - Communications Director**  
Strategic Issues (solid waste, housing), Media Relations, Community Relations/Events
- **1 - Public Relations Officer**  
Media Relations, Emergency Operations, Social Media, Photography
- **1 - Public Information Coordinator**  
Public Records, Video/Drone Operations, Social Media
- **1 - Public Information Program Producer**  
Video Production for Public Meetings, Production of original Video Content
- **1 - Special Events Coordinator**  
Special Event Planning & Execution
- **1 - Sr. Administrative Assistant**



# Overview of Services / Primary Functions:

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- **Media Relations** (News and Social Media)
- **Community/Resident Relations** (Special Events, Meetings, Public Records, Public Information phone queries)
- **Emergency Operations – ESF14 Function**
- **Public Affairs Updates** (Video Production, Reverse 411 calls, Road Closure/Construction notices)
- **Internal Communications** (Internal “agency” for County/BCC creative content, video, graphics, images)



# FY20 Proposed Budget Overview:

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ -	\$ 927	\$ 927
Less 5% Statutory Reduction	\$ -	\$ (46)	\$ (46)
<b>TOTAL REVENUES:</b>	<b>\$ -</b>	<b>\$ 881</b>	<b>\$ 881</b>
Personal Services	\$ 495,147	\$ 599,238	\$ 104,091
Operating Expenses	\$ 95,240	\$ 231,826	\$ 136,586
Capital Outlay	\$ 6,000	\$ 6,000	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 596,387</b>	<b>\$ 837,064</b>	<b>\$ 240,677</b>

- **Funding Source: General Fund / Cost Allocation / Public Records Fees**
- **Changes in Personal Services are due to the same Countywide changes and the addition of Sr. Administrative Assistant mid-year in FY19**
- **Operating increased due to incorporating expenses for public relations previously accounted for in a different cost center into this budget as well as an increase in public notices and advertisements**





# *Comptroller's Office*

**Presented by:  
Amanda Clavijo,  
Comptroller**



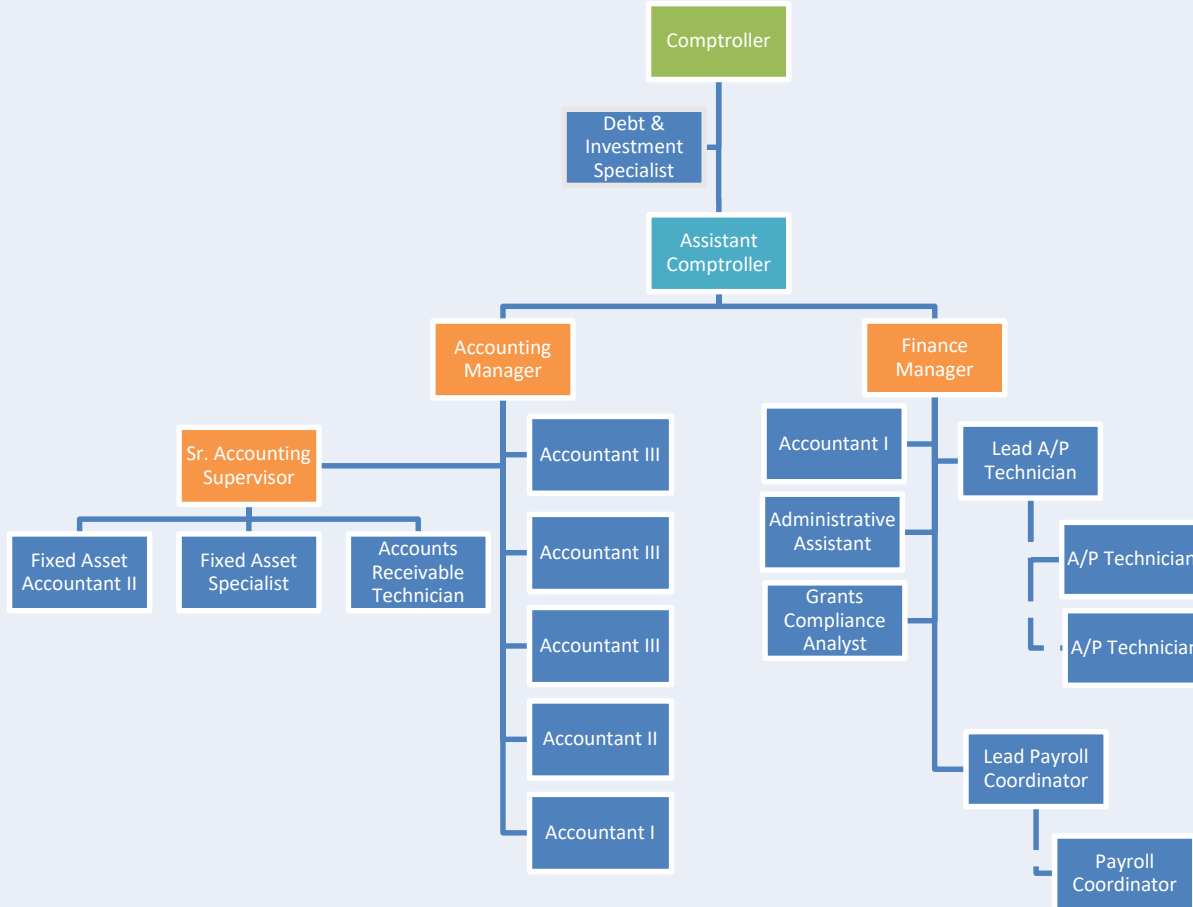
# Mission Statement:

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**As Osceola County's primary financial processing and reporting resource, the Comptroller's Office collaboratively supports the Board of County Commissioners' Strategic Plan by providing the highest standard of excellence through a professional and transparent approach.**



# Comptroller's Office – 22.2 FTEs



# Overview of Services / Primary Functions:

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- **Accounting Services – Financial Reporting and Treasury Management**
- **Accounts Payable**
- **Accounts Receivable**
- **Debt Administration**
- **Fixed Assets**
- **Grants Compliance/FEMA Reimbursement**
- **Investments**
- **Payroll**



# FY20 Proposed Budget Overview:

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 1,887,666	\$ 1,986,718	\$ 99,052
Operating Expenses	\$ 111,608	\$ 129,517	\$ 17,909
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,999,274</b>	<b>\$ 2,116,235</b>	<b>\$ 116,961</b>

- **Funding Source: General Fund / Cost Allocation**
- **Changes in Personal Services are due to the same Countywide changes and the reallocation of a position**
- **Operating increased slightly due to increases in the County's disclosure requirements and the Government Finance Officers Association (GFOA) submission of the Comprehensive Annual Financial Report (CAFR)**







# *Human Resources Department*

**Presented by:**

**María A. Colón**

**Human Resources Director**



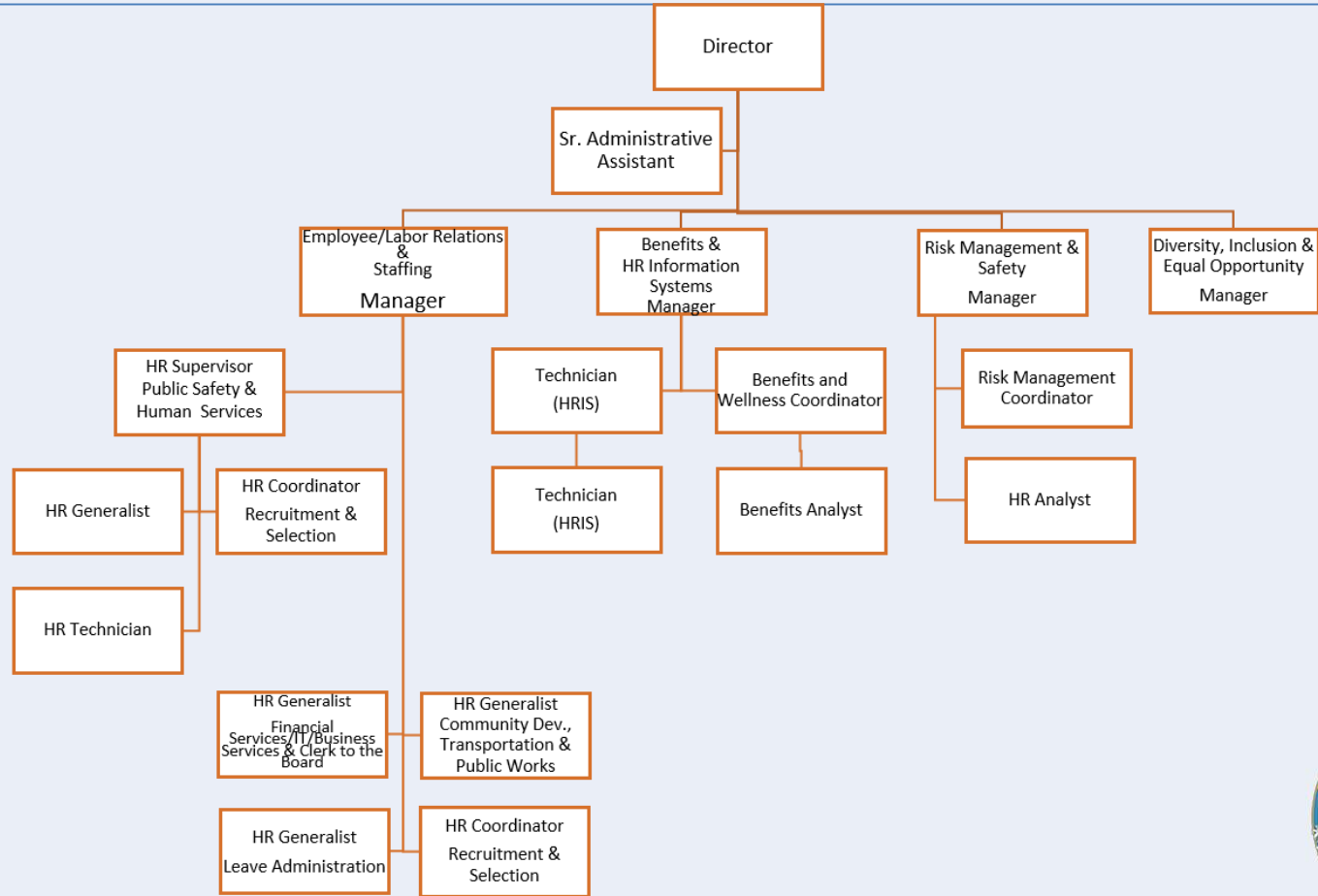
# Mission Statement:

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Through strategic partnerships and collaboration, the Human Resources Department recruits, develops and retains a high performing and diverse workforce. We seek to foster a healthy, safe, and productive work environment in order to maximize individual and organizational potential and position Osceola County as an employer of choice.



# HR Department – 20.00 FTEs



# Overview of services / Primary Functions:

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- **Employee/Labor Relations & Staffing:** This Section is responsible for all aspects of the employer-employee relationship in the workplace, including recruitment and selection, on-boarding, disciplinary actions, grievances, labor contract administration and interpretation, policy development, performance management, classification and compensation leave management and training & development.
- **Risk Management and Safety:** The Risk Management and Safety Section is responsible for administering the County's self-insurance programs for workers' compensation, general liability, automobile liability and property claims. This Section is also charged with developing and implementing the County's safety programs to reduce accidents and injuries through training, inspections and regulatory compliance.



# Overview of services / Primary Functions:

- **Benefits & Human Resources Information Systems (HRIS)**: This Section is responsible for the day-to-day activities of the County's Health, Dental, Vision, Short Term Disability, Long Term Disability, Life Insurance, Employee Assistance Program, Florida Retirement System (FRS), Deferred Compensation, Flexible Spending Account, COBRA, Wellness, and other related programs.

The Section is also responsible for the daily activities of the Human Resources Information Systems (HRIS) to include management and maintenance of all County employees' Human Resources data; managing any and all personnel changes within the system; the production of reports that analyze personnel data, and processing all new position creations and position updates.

Through detailed data and systems maintenance, the HRIS's services are critical elements in providing accurate information to both internal and external customers.



# Overview of services / Primary Functions:

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- **Diversity, Inclusion and Equal Opportunity Programs:** This Section is responsible for the development, coordination and implementation of County initiatives in areas relating to Equal Employment Opportunity, Title II of the Americans with Disabilities Act, County's Civil Rights program, Disadvantaged Business Enterprise (DBE), Small Business Enterprise (SBE) programs and Diversity.



# FY20 Proposed Budget Overview:

## Human Resources – 13.70 FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 745,848	\$ 860,913	\$ 115,065
Operating Expenses	\$ 274,094	\$ 338,236	\$ 64,142
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,019,942</b>	<b>\$ 1,199,149</b>	<b>\$ 179,207</b>

- **Funding Source: General Fund / Cost Allocation**
- **Changes in Personal Services are due to the same Countywide changes and the reallocation of two positions from the former Softball Complex mid-year in FY19**
- **Operating increased due to the inclusion of funds to promote diversity opportunities within the County as well as increases in Rentals and Leases for the copier's annual lease and Operating Supplies for security system ID cards**



# FY20 Proposed Budget Overview:

## Fund 501 - Workers' Compensation Internal Service Fund – 1.30 FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 4,075,377	\$ 3,781,715	\$ (293,662)
<b>Subtotal:</b>	<b>\$ 4,075,377</b>	<b>\$ 3,781,715</b>	<b>\$ (293,662)</b>
Fund Balance	\$ 4,301,373	\$ 4,712,879	\$ 411,506
<b>TOTAL REVENUES:</b>	<b>\$ 8,376,750</b>	<b>\$ 8,494,594</b>	<b>\$ 117,844</b>
Personal Services	\$ 122,986	\$ 129,363	\$ 6,377
Operating Expenses	\$ 2,954,741	\$ 2,546,628	\$ (408,113)
Capital Outlay	\$ 12,499	\$ -	\$ (12,499)
Transfers Out	\$ 124,192	\$ 129,160	\$ 4,968
Reserves-Operating	\$ 55,329	\$ 55,329	\$ -
Reserves-Claims	\$ 5,107,003	\$ 5,634,114	\$ 527,111
<b>TOTAL EXPENDITURES:</b>	<b>\$ 8,376,750</b>	<b>\$ 8,494,594</b>	<b>\$ 117,844</b>

- Funding Source: All Funds with Personnel, Constitutional Officers
- Changes in Personal Services are due to the same Countywide changes
- Operating decreased due to a reduction in claims, accidents
- Reserves-Claims established in accordance with Actuarial Study





# FY20 Proposed Budget Overview:

## Fund 502 – Property & Casualty Insurance Internal Service Fund – 1.30 FTE’s

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 4,045,352	\$ 3,384,687	\$ (660,665)
<b>Subtotal:</b>	<b>\$ 4,045,352</b>	<b>\$ 3,384,687</b>	<b>\$ (660,665)</b>
Fund Balance	\$ 2,109,477	\$ 2,536,906	\$ 427,429
<b>TOTAL REVENUES:</b>	<b>\$ 6,154,829</b>	<b>\$ 5,921,593</b>	<b>\$ (233,236)</b>
Personal Services	\$ 109,978	\$ 114,965	\$ 4,987
Operating Expenses	\$ 3,534,322	\$ 4,387,757	\$ 853,435
Capital Outlay	\$ 12,500	\$ -	\$ (12,500)
Transfers Out	\$ 85,663	\$ 88,653	\$ 2,990
Reserves-Operating	\$ 61,202	\$ 61,679	\$ 477
Reserves-Claims	\$ 2,351,164	\$ 1,268,539	\$ (1,082,625)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,154,829</b>	<b>\$ 5,921,593</b>	<b>\$ (233,236)</b>

- **Funding Source: All Funds with Facilities & Vehicles, Constitutional Officers**
- **Changes in Personal Services are due to the same Countywide changes**
- **Operating increased due to an increase in insurance premiums**
- **Reserves-Claims established in accordance with Actuarial Study**



# FY20 Proposed Budget Overview:

## Fund 503 - Dental Insurance Internal Service Fund – 0.96FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 1,026,272	\$ 1,071,982	\$ 45,710
<b>Subtotal:</b>	<b>\$ 1,026,272</b>	<b>\$ 1,071,982</b>	<b>\$ 45,710</b>
Fund Balance	\$ 484,350	\$ 629,679	\$ 145,329
<b>TOTAL REVENUES:</b>	<b>\$ 1,510,622</b>	<b>\$ 1,701,661</b>	<b>\$ 191,039</b>
Personal Services	\$ 70,183	\$ 73,658	\$ 3,475
Operating Expenses	\$ 909,571	\$ 964,277	\$ 54,706
Transfers Out	\$ 2,433	\$ 2,530	\$ 97
Reserves-Operating	\$ 8,363	\$ 8,740	\$ 377
Reserves-Claims	\$ 520,072	\$ 652,456	\$ 132,384
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,510,622</b>	<b>\$ 1,701,661</b>	<b>\$ 191,039</b>

- **Funding Source: All Funds with Personnel, Constitutionals, Employees, Retirees**
- **Open Enrollment will impact Revenues & Expenditures in this Fund**
- **Changes in Personal Services are due to the same Countywide changes**
- **Operating increased due to increase in Dental Insurance costs**
- **Reserves-Claims established in accordance with Actuarial Study**



# FY20 Proposed Budget Overview:

## Fund 504 - Health Insurance Internal Service Fund – 1.43FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 22,143,992	\$ 24,624,795	\$ 2,480,803
Miscellaneous Revenues	\$ -	\$ 885,204	\$ 885,204
Less 5% Statutory Reduction	\$ -	\$ (44,260)	\$ -
<b>Subtotal:</b>	<b>\$ 22,143,992</b>	<b>\$ 25,465,739</b>	<b>\$ 3,321,747</b>
Fund Balance	\$ 6,496,335	\$ 6,734,148	\$ 237,813
<b>TOTAL REVENUES:</b>	<b>\$ 28,640,327</b>	<b>\$ 32,199,887</b>	<b>\$ 3,559,560</b>
Personal Services	\$ 122,361	\$ 128,935	\$ 6,574
Operating Expenses	\$ 21,284,824	\$ 22,096,533	\$ 811,709
Transfers Out	\$ 117,491	\$ 122,191	\$ 4,700
Reserves-Operating	\$ 39,049	\$ 39,435	\$ 386
Reserves-Claims	\$ 7,076,602	\$ 9,812,793	\$ 2,736,191
<b>TOTAL EXPENDITURES:</b>	<b>\$ 28,640,327</b>	<b>\$ 32,199,887</b>	<b>\$ 3,559,560</b>

- **Funding Source: All Funds with Personnel, Constitutionals, Employees, Retirees**
- **Open Enrollment will impact Revenues & Expenditures in this Fund**
- **Changes in Personal Services are due to the same Countywide changes**
- **Operating increased due to increase in Health Insurance costs**
- **Reserves-Claims established in accordance with Actuarial Study**



# FY20 Proposed Budget Overview:

## Fund 505 - Life, Long-Term, Short-Term Disability & Voluntary Life Insurance Internal Service Fund – 0.81FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 606,059	\$ 627,547	\$ 21,488
<b>Subtotal:</b>	<b>\$ 606,059</b>	<b>\$ 627,547</b>	<b>\$ 21,488</b>
Fund Balance	\$ 534,894	\$ 741,850	\$ 206,956
<b>TOTAL REVENUES:</b>	<b>\$ 1,140,953</b>	<b>\$ 1,369,397</b>	<b>\$ 228,444</b>
Personal Services	\$ 55,614	\$ 58,445	\$ 2,831
Operating Expenses	\$ 556,020	\$ 556,720	\$ 700
Transfers Out	\$ 22,556	\$ 23,458	\$ 902
Reserves-Operating	\$ 8,427	\$ 8,802	\$ 375
Reserves-Claims	\$ 498,336	\$ 721,972	\$ 223,636
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,140,953</b>	<b>\$ 1,369,397</b>	<b>\$ 228,444</b>

- **Funding Source: All Funds with Personnel, Constitutionals, Employees, Retirees**
- **Open Enrollment will impact Revenues & Expenditures in this Fund**
- **Changes in Personal Services are due to the same Countywide changes**
- **Operating increased due to increase in Insurance costs**
- **Reserves-Claims established in accordance with Actuarial Study**





# *Information Technology*

**Presented by:**  
**Richard Van Natta,**  
**IT Director**



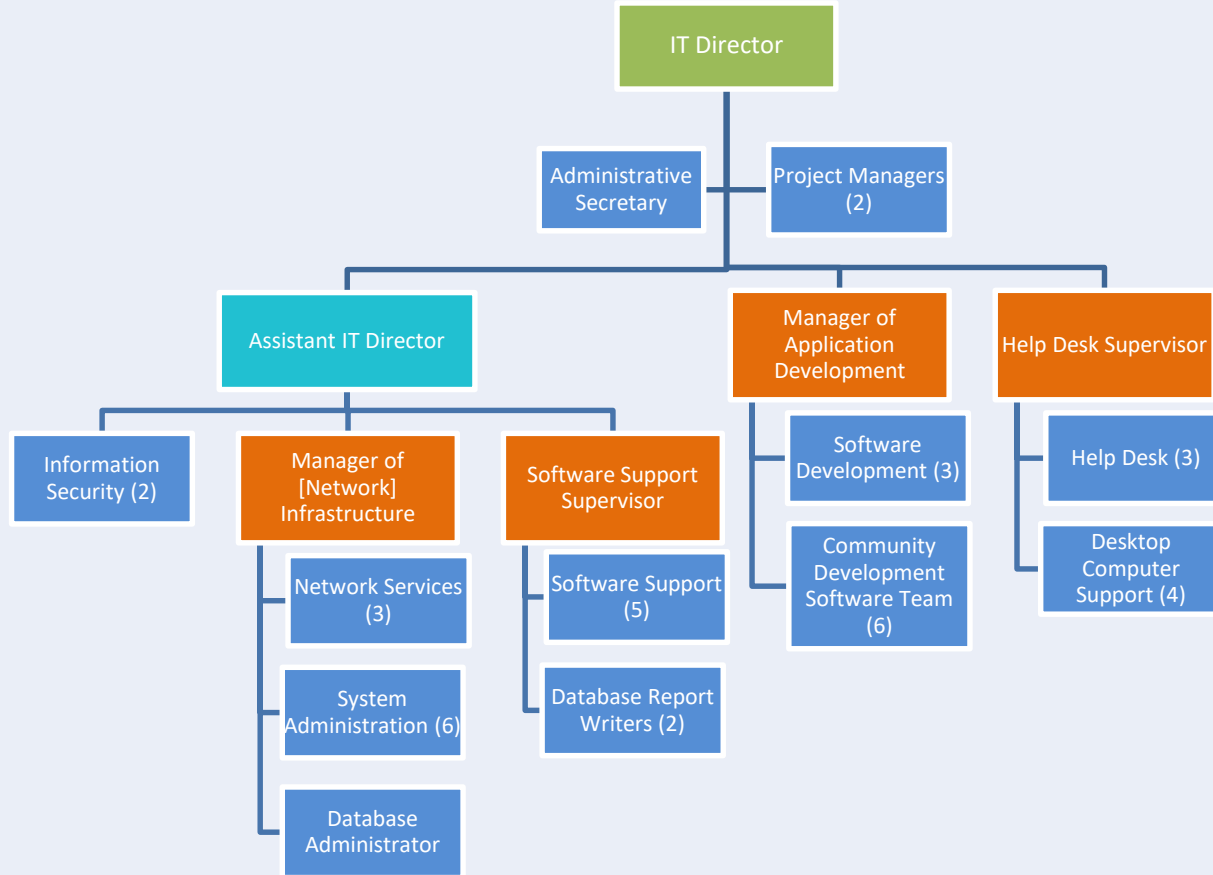
# **Mission Statement:**

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**Serve as a strategic partner creating value for our customers and citizens by securely and efficiently delivering and supporting business solutions and improving processes through the rigorous application of industry best practices, continuous improvement, and the County's values to deliver reliable high quality services.**



# IT Department – 46.3 FTEs



# Overview of services / Primary Functions:

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- **Customers:**
  - Board of County Commissioners / Departments
  - Citizens
  - Constitutional Officers
  - Court Administration
  - Public Defender
  - State Attorney
- **Technology Advisory Committee**
- **New software solutions**
  - Buy vs. Build





# Overview of services / Primary Functions:

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- **Software Development**
  - Various County websites & mobile application (*MyOsceola*)
- **Supporting customers and existing technology solutions**
  - 90+ software applications across all agencies/departments
  - 60+ County buildings connected to our network
  - Computers, tablets, printers, scanners, phone, cell phones
  - Service Desk Services (includes Live Chat)
  - Field Services
  - On Call 24/7/365 in order to support Corrections, Fire Rescue, Sheriff, and Library System
- **Security Services**
  - Information Security
  - Physical Security – Access control & Security Cameras



# FY20 Proposed Budget Overview:

## General Fund – 39.95 FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 95,700	\$ 95,700	\$ -
Miscellaneous Revenues	\$ 2,772	\$ 2,772	\$ -
Less 5% Statutory Reduction	\$ (4,923)	\$ (4,923)	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 93,549</b>	<b>\$ 93,549</b>	<b>\$ -</b>
Personal Services	\$ 4,151,482	\$ 4,516,516	\$ 365,034
Operating Expenses	\$ 5,286,588	\$ 5,564,704	\$ 278,116
Capital Outlay	\$ 1,122,000	\$ 1,245,929	\$ 123,929
<b>TOTAL EXPENDITURES:</b>	<b>\$ 10,560,070</b>	<b>\$ 11,327,149</b>	<b>\$ 767,079</b>

- Funding Source: General Fund/Cost Allocation/LS&S**

- Changes in Personal Services are due to the same Countywide changes and request for 2 additional positions**
- Operating increased due to the ongoing maintenance agreements with software packages**
- Includes funds to address electronic forms & workflow, PW Asset Management Software, replace the data backup solution, security projects, server and network upgrades**



# FY20 Proposed Budget Overview:

## Special Revenue Funds

– 6.35 FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 731,470	\$ 879,664	\$ 148,194
Operating Expenses	\$ 1,445,031	\$ 3,324,473	\$ 1,879,442
Capital Outlay	\$ 320,160	\$ 239,800	\$ (80,360)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,496,661</b>	<b>\$ 4,443,937</b>	<b>\$ 1,947,276</b>

- **Funding Sources: Transportation Trust Fund, Library Fund, Court Technology Fund, Countywide Fire Fund, Building Fund and Intergovernmental Radio Fund**
- **Changes in Personal Services are due to the same Countywide changes**
- **Operating increased due to the ongoing improvements to the building and permitting software**





# *Office of Management & Budget*

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



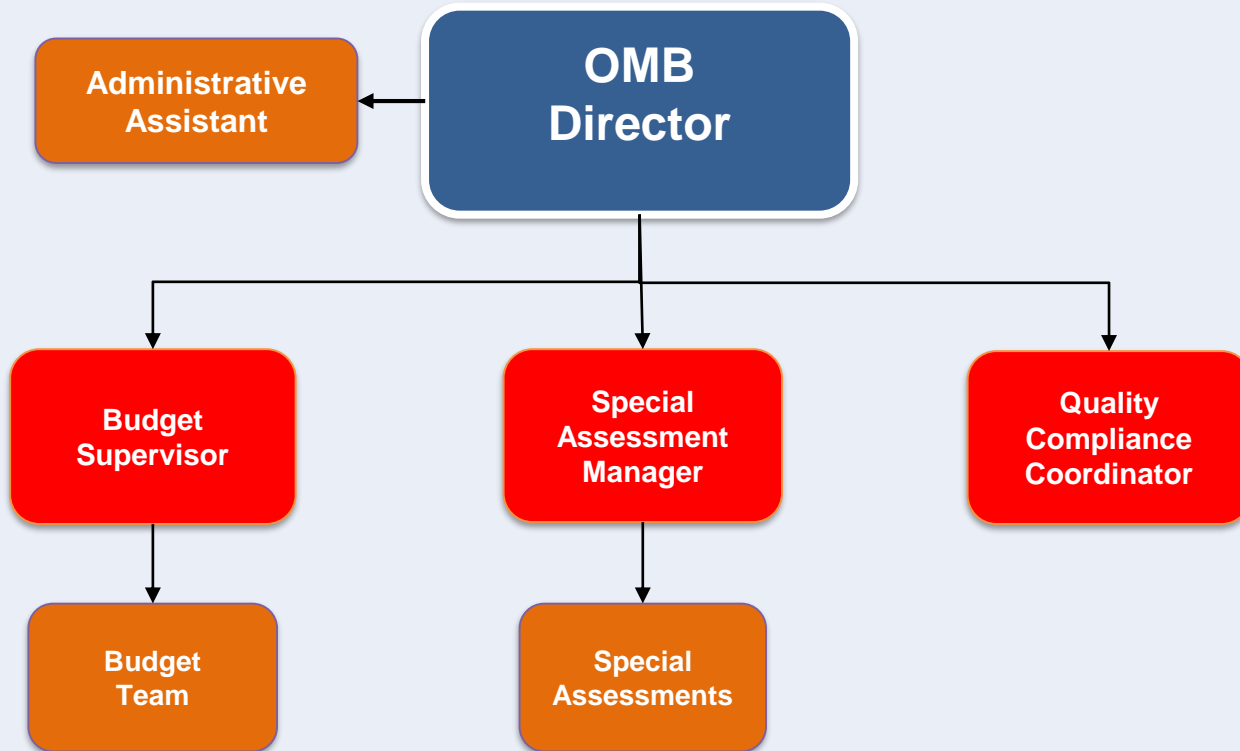
# Mission Statement:

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To provide exceptional services to our stakeholders (citizens, entities and County Departments) through the areas of budget, adhering to State Statutes, creating and presenting the County's annual budget and 5-Year Capital Improvement Plan. Ensuring the County's compliance with the Uniform Method of Collection by maintaining and certifying the County's non-ad valorem assessment roll, providing contract management for the County's neighborhood serving Municipal Service Taxing Units and Municipal Service Benefit Units and by providing services for the Common Facilities Districts.



# OMB – 15.10 FTEs



# Overview of services / Primary Functions:

- **Budget:**
  - Prepares and presents the County's annual budget
  - Administers budget adjustments (amendments/budget transfers)
  - Prepares revenue projections
  - Administers the 5-Year Capital Improvement Plan (CIP)
  - Facilitates the process for the Annual Fee Schedule
- **Special Assessments:**
  - Maintains/Certifies the County's non-ad valorem assessment roll
  - Contract management and oversight – Stormwater/Streetlight
    - Total of 123 neighborhood serving Municipal Service Taxing Units (MSTUs) and Municipal Service Benefit Units (MSBUs)
    - Maintains more than 200 Ponds/Inlets/Ditches and 388 mowing locations
    - Two Field Inspectors to oversee the above (requested 1 more)
  - District Clerk services for four Common Facilities District (CFD)



# FY20 Proposed Budget Overview:

## General Fund – 15.10 FTE's

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Charges For Services	\$ 25,000	\$ 40,000	\$ 15,000
Less 5% Statutory Reduction	\$ (1,250)	\$ (2,000)	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 23,750</b>	<b>\$ 38,000</b>	<b>\$ 14,250</b>
Personal Services	\$ 1,202,839	\$ 1,391,579	\$ 188,740
Operating Expenses	\$ 47,510	\$ 67,732	\$ 20,222
Capital Outlay	\$ -	\$ 24,999	\$ 24,999
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,250,349</b>	<b>\$ 1,484,310</b>	<b>\$ 233,961</b>

- **Funding Source: General Fund / Cost Allocation / Common Facilities Districts**
- **Changes in Personal Services are due to the same Countywide changes and request for 1 additional position (Special Assessments Inspector)**
- **Operating increased due to increases in insurance and gas, new computer**
- **Capital is for vehicle for new Inspector**





# FY20 Proposed Budget Overview:

## MSTU / MSBUs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Current Ad Valorem Taxes	\$ 1,157,765	\$ 1,428,379	\$ 270,614
Permits, Fees & Special Assessments	\$ 1,033,292	\$ 1,131,370	\$ 98,078
Less 5% Statutory Reduction	\$ (108,626)	\$ (127,986)	\$ (19,360)
<b>Subtotal:</b>	<b>\$ 2,082,431</b>	<b>\$ 2,431,763</b>	<b>\$ 349,332</b>
Fund Balance	\$ 807,580	\$ 1,062,210	\$ 254,630
<b>TOTAL REVENUES:</b>	<b>\$ 2,890,011</b>	<b>\$ 3,493,973</b>	<b>\$ 603,962</b>
Operating Expenses	\$ 2,543,073	\$ 2,987,458	\$ 444,385
Capital Outlay	\$ 44,378	\$ 44,378	\$ -
Transfers Out	\$ 176,579	\$ 314,221	\$ 137,642
Reserves-Operating	\$ 23,322	\$ 20,000	\$ (3,322)
Reserves-Assigned	\$ 66,000	\$ 88,000	\$ 22,000
Reserves-Restricted	\$ 36,659	\$ 39,916	\$ 3,257
<b>TOTAL EXPENDITURES:</b>	<b>\$ 2,890,011</b>	<b>\$ 3,493,973</b>	<b>\$ 603,962</b>

- **Funding Source: Neighborhood Serving Municipal Services Taxing / Benefit Units (MSTUs/BUUs)**
- **Operating increased due to increases in contractual services**
- **Reserves are restricted to the individual neighborhood**





# *Clerk of the Board*

**Presented by:**  
**Delores Whaley,**  
**Clerk to the Board**



# Mission Statement:

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**The Clerk of the Board Department mission is to maintain the history of the County by protecting the official records of the Osceola County Board of County Commissioners and deliver quality customer service by providing accurate information in a responsive manner to all citizens.**



# Clerk of the Board – 6.10 FTEs

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- **Department Structure**
  - **1 - Clerk of the Board**
  - **4 - Board Support Specialist**
  - **1 - Office Support Specialist**
  
- **Overview of services / Primary Functions**
  - **Recording Secretary Services: Agenda preparation; attending and taking meeting minutes of County Commission meetings, as well as other assigned Sunshine Committee/Advisory Boards; maintains the official Board documents; and has custody of the County Seal**
  - **County Record Retention Program**
  - **Value Adjustment Board Process**



# FY20 Proposed Budget Overview:

## General Fund - 5.75 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Miscellaneous Revenues	\$ 15,000	\$ 15,000	\$ -
Less 5% Statutory Reduction	\$ (750)	\$ (750)	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 14,250</b>	<b>\$ 14,250</b>	<b>\$ -</b>
Personal Services	\$ 444,978	\$ 440,550	\$ (4,428)
Operating Expenses	\$ 25,788	\$ 25,688	\$ (100)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 470,766</b>	<b>\$ 466,238</b>	<b>\$ (4,528)</b>

- **Funding Source: General Fund / Cost Allocation / Common Facilities Districts**
- **Changes in Personal Services are due to the same Countywide changes but offset due to hiring new employees at base**
- **Overall, slight decrease**



# FY20 Proposed Budget Overview:

## General Fund - Value Adjustment Board - 0.35 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Miscellaneous Revenues	\$ 20,000	\$ 20,000	\$ -
Less 5% Statutory Reduction	\$ (1,000)	\$ (1,000)	\$ -
<b>TOTAL REVENUES:</b>	<b>\$ 19,000</b>	<b>\$ 19,000</b>	<b>\$ -</b>
Personal Services	\$ 27,004	\$ 27,416	\$ 412
Operating Expenses	\$ 50,113	\$ 50,113	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 77,117</b>	<b>\$ 77,529</b>	<b>\$ 412</b>

- **Funding Source: General Fund / Petitions / School District**
- **Changes in Personal Services are due to the same Countywide changes**
- **Underfunded Mandate to support this process (Property Appraiser and individual property owners)**





# *Commission Auditor's Recommended Budget*

**Budget Committee  
- Agenda Item #3**

**Presented by:  
Horace Nwachukwu,  
Commission Auditor**



# **Mission Statement:**

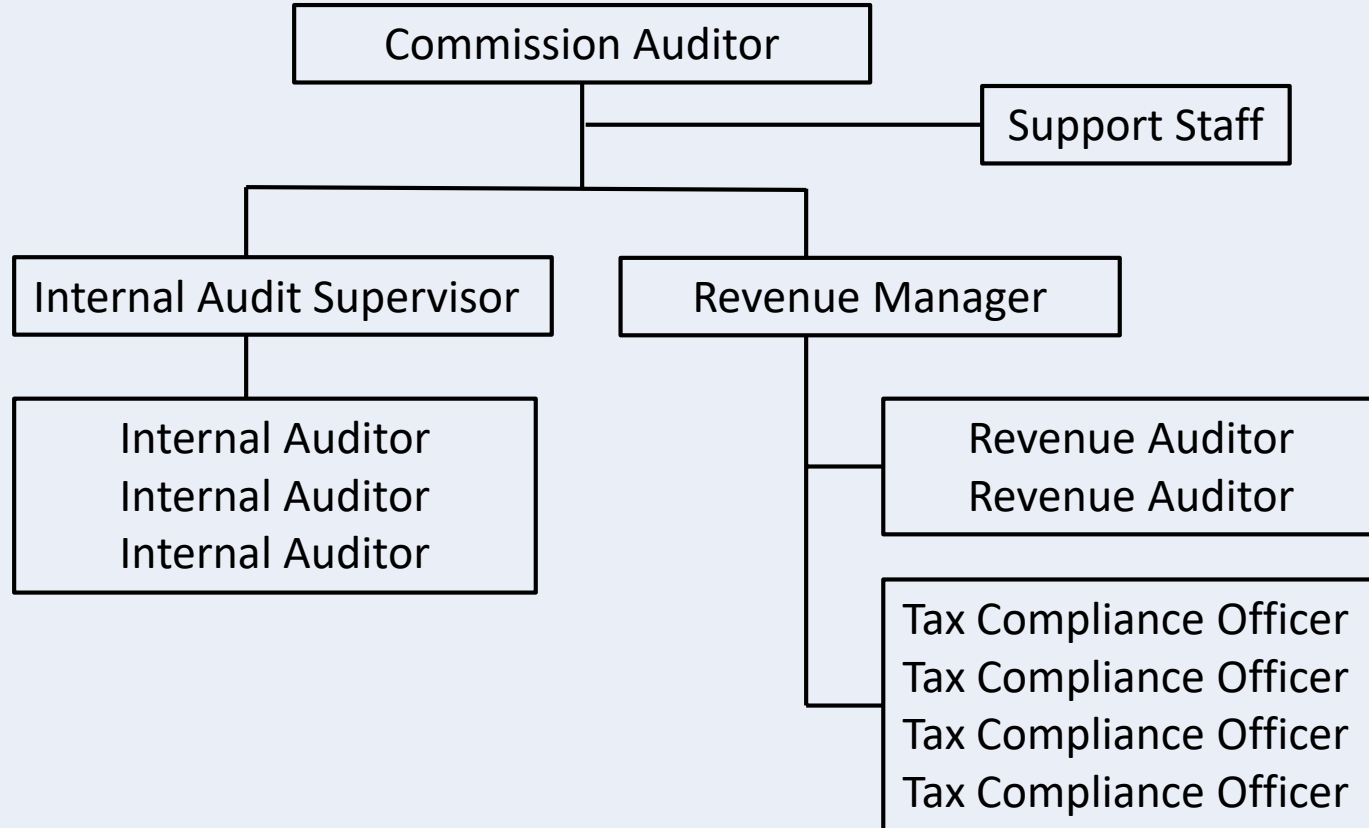
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**To provide independent and objective assurance and advisory services designed to add value and promote effective and efficient operation of Osceola County Government**





# Commission Auditor – 13 FTEs



# Overview of services / Primary Functions:

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- **Conduct performance audits of County government operations in order to safeguard County assets, promote maximum accountability, and enhance efficiency and effectiveness of programs and processes.**
- **Audit and enforce the collection and remission of the tourist development tax in accordance with Chapters 212 and 213, Florida Statutes, and Sections 13.61 through 13.68, Osceola County Code of Ordinances.**
- **Ensure the proper amounts of solid waste franchise fees have been paid to Osceola County as authorized by Osceola County Code of Ordinances, Chapter 19, Article II, Section 19-26.**
- **Perform duties assigned by the Board of County Commissioners, as required by Chapter 1.4 of the Osceola County Administrative Code.**



# FY20 Proposed Budget Overview:

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Transfers In	\$ 817,705	\$ 943,280	\$ 125,575
<b>TOTAL REVENUES:</b>	<b>\$ 817,705</b>	<b>\$ 943,280</b>	<b>\$ 125,575</b>
Personal Services	\$ 1,313,088	\$ 1,313,088	\$ -
Operating Expenses	\$ 63,066	\$ 71,073	\$ 8,007
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,376,154</b>	<b>\$ 1,384,161</b>	<b>\$ 8,007</b>

- **Funding Source: General Fund / Tourist Development Taxes (1.5%)**
- **Changes in Personal Services same as Countywide changes**
- **Increase in continuing professional education conferences and related travel to comply with Generally Accepted Government Auditing Standards (GAGAS) promulgated by the Government Accountability Office (GAO)**





# *Strategic Initiatives/ Economic Development/ 192 Highway Funds*

**Budget Committee  
- Agenda Item #4**

**Presented by:  
Jeff Jones,  
Strategic Initiatives Director**



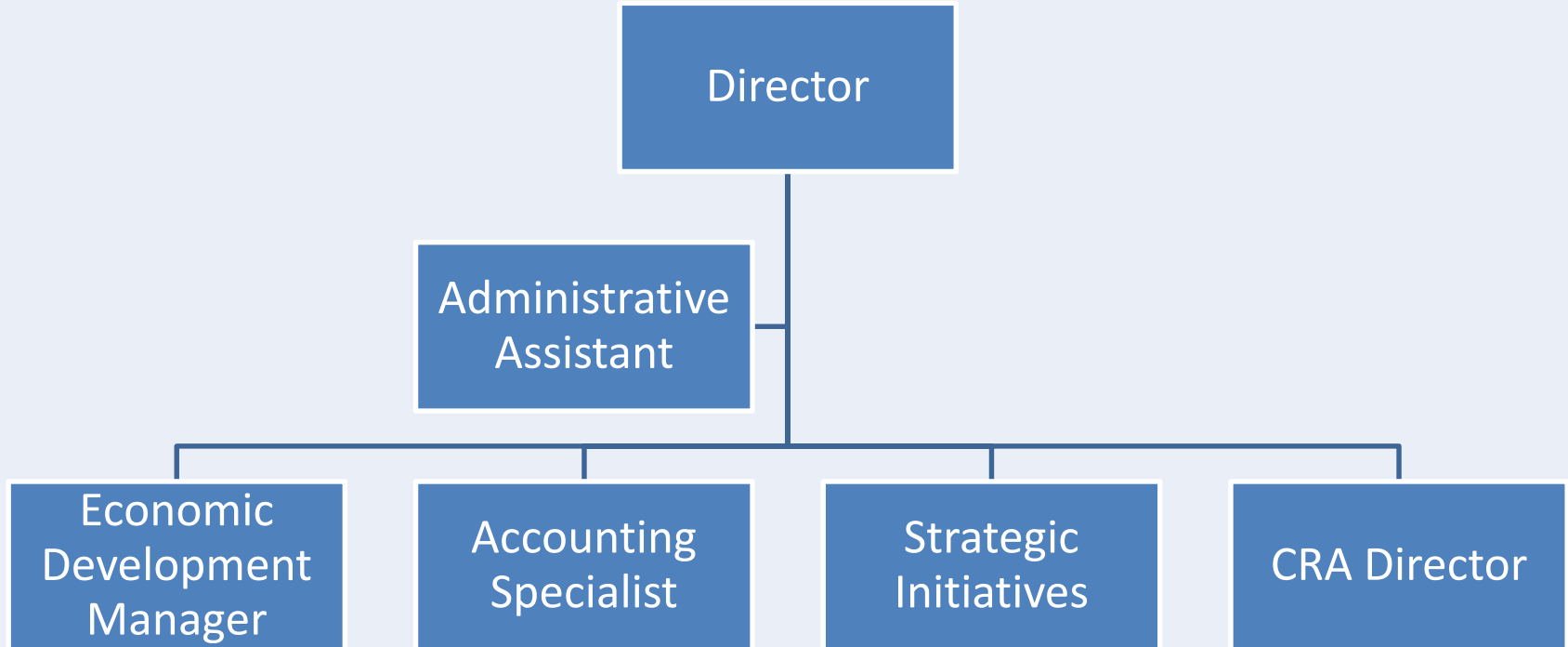
# **Mission Statement:**

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**The Strategic Initiatives/Economic Development Department directly supports the BOCC Strategic Plan in its efforts to achieve a sustainable balance between livability, economic viability, and environmental protection.**



# Strategic Initiatives – 11.5 FTEs



# Overview of services / Primary Functions:

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- **Strategic Initiatives**

- Undertake finite-duration discretionary projects and programs designed to translate BOCC vision into practice

- **Economic Development**

- Recruit, retain, and expand targeted industries
- Provide incentives and assistance to new and existing industries and small businesses

- **Community Redevelopment Areas**

- Improve and maintain the physical and economic conditions within the West and East 192 CRAs



# FY20 Proposed Budget Overview:

## General Fund - 3.65 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Miscellaneous Revenues	\$ 55,630	\$ 41,380	\$ (14,250)
Less 5% Statutory Reduction	\$ (2,782)	\$ (2,069)	\$ 713
<b>TOTAL REVENUES:</b>	<b>\$ 52,848</b>	<b>\$ 39,311</b>	<b>\$ (13,537)</b>
Personal Services	\$ 386,931	\$ 465,377	\$ 78,446
Operating Expenses	\$ 2,118,597	\$ 2,086,666	\$ (31,931)
Grants & Aids	\$ 3,000,000	\$ 3,000,000	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 5,505,528</b>	<b>\$ 5,552,043</b>	<b>\$ 46,515</b>

- **Funding Source: General Fund**
- **Changes in Personal Services same as Countywide changes and position reallocations**
- **Ongoing Economic Development commitments not included at this time**





# FY20 Proposed Budget Overview

## Fund 149 – East 192 Community Redevelopment Agency (CRA) - 0.30 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Miscellaneous Revenues	\$ 2,800	\$ 5,175	\$ 2,375
Less 5% Statutory Reduction	\$ (140)	\$ (259)	\$ (119)
<b>Subtotal:</b>	<b>\$ 2,660</b>	<b>\$ 4,916</b>	<b>\$ 2,256</b>
Transfers In	\$ 761,824	\$ 568,385	\$ (193,439)
Fund Balance	\$ 289,729	\$ -	\$ (289,729)
<b>TOTAL REVENUES:</b>	<b>\$ 1,054,213</b>	<b>\$ 573,301</b>	<b>\$ (480,912)</b>
Personal Services	\$ 144,453	\$ 52,862	\$ (91,591)
Operating Expenses	\$ 374,773	\$ 303,520	\$ (71,253)
Transfers Out	\$ 3,764	\$ 4,412	\$ 648
Reserves-Operating	\$ 139,464	\$ 59,817	\$ (79,647)
Reserves-Capital	\$ 341,759	\$ 152,690	\$ (189,069)
Reserves-Assigned	\$ 50,000	\$ -	\$ (50,000)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 1,054,213</b>	<b>\$ 573,301</b>	<b>\$ (480,912)</b>

- **Funding Source: General Fund through Tax Increment Financing (FY19 Adopted reflected the incorrect TIF amount; really an increase of \$118,327)**
- **Changes in Personal Services same as Countywide changes and position reallocations**



# FY20 Proposed Budget Overview:

## Fund 150 – West 192 Development Authority - 4.85 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Miscellaneous Revenues	\$ 13,575	\$ 37,208	\$ 23,633
Less 5% Statutory Reduction	\$ (679)	\$ (1,860)	\$ (1,181)
<b>Subtotal:</b>	<b>\$ 12,896</b>	<b>\$ 35,348</b>	<b>\$ 22,452</b>
Transfers In	\$ 5,515,095	\$ 6,115,822	\$ 600,727
Fund Balance	\$ 961,726	\$ -	\$ (961,726)
<b>TOTAL REVENUES:</b>	<b>\$ 6,489,717</b>	<b>\$ 6,151,170</b>	<b>\$ (338,547)</b>
Personal Services	\$ 506,401	\$ 516,941	\$ 10,540
Operating Expenses	\$ 1,128,592	\$ 2,810,590	\$ 1,681,998
Capital Outlay	\$ 3,952,063	\$ 2,300,000	\$ (1,652,063)
Transfers Out	\$ 52,805	\$ 54,044	\$ 1,239
Reserves-Operating	\$ 820,081	\$ 338,158	\$ (481,923)
Reserves-Capital	\$ 29,775	\$ 131,437	\$ 101,662
<b>TOTAL EXPENDITURES:</b>	<b>\$ 6,489,717</b>	<b>\$ 6,151,170</b>	<b>\$ (338,547)</b>

- Funding Source: General Fund through Tax Increment Financing
- Changes in Personal Services same as Countywide changes and position reallocations
- Funds Development Authority's request



# FY20 Proposed Budget Overview

## Fund 155 – West 192 MSBU - 2.70 FTEs

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Permits, Fees & Special Assessments	\$ 3,256,858	\$ 3,256,858	\$ -
Miscellaneous Revenues	\$ 188,183	\$ 216,725	\$ 28,542
Less 5% Statutory Reduction	\$ (172,252)	\$ (173,679)	\$ (1,427)
<b>Subtotal:</b>	<b>\$ 3,272,789</b>	<b>\$ 3,299,904</b>	<b>\$ 27,115</b>
Fund Balance	\$ 1,347,053	\$ 1,930,808	\$ 583,755
<b>TOTAL REVENUES:</b>	<b>\$ 4,619,842</b>	<b>\$ 5,230,712</b>	<b>\$ 610,870</b>
Personal Services	\$ 249,272	\$ 246,130	\$ (3,142)
Operating Expenses	\$ 3,517,377	\$ 3,750,983	\$ 233,606
Transfers Out	\$ 150,479	\$ 155,188	\$ 4,709
Reserves-Operating	\$ 702,714	\$ 1,078,411	\$ 375,697
<b>TOTAL EXPENDITURES:</b>	<b>\$ 4,619,842</b>	<b>\$ 5,230,712</b>	<b>\$ 610,870</b>

- **Funding Source: Municipal Services Benefit Unit**
- **Changes in Personal Services same as Countywide changes and position reallocations**
- **Operating increasing due to increases in contracts**





# *Human Services*

**Budget Committee  
- Agenda Item #5**

**Presented by:  
Celestia McCloud,  
Human Services Director**



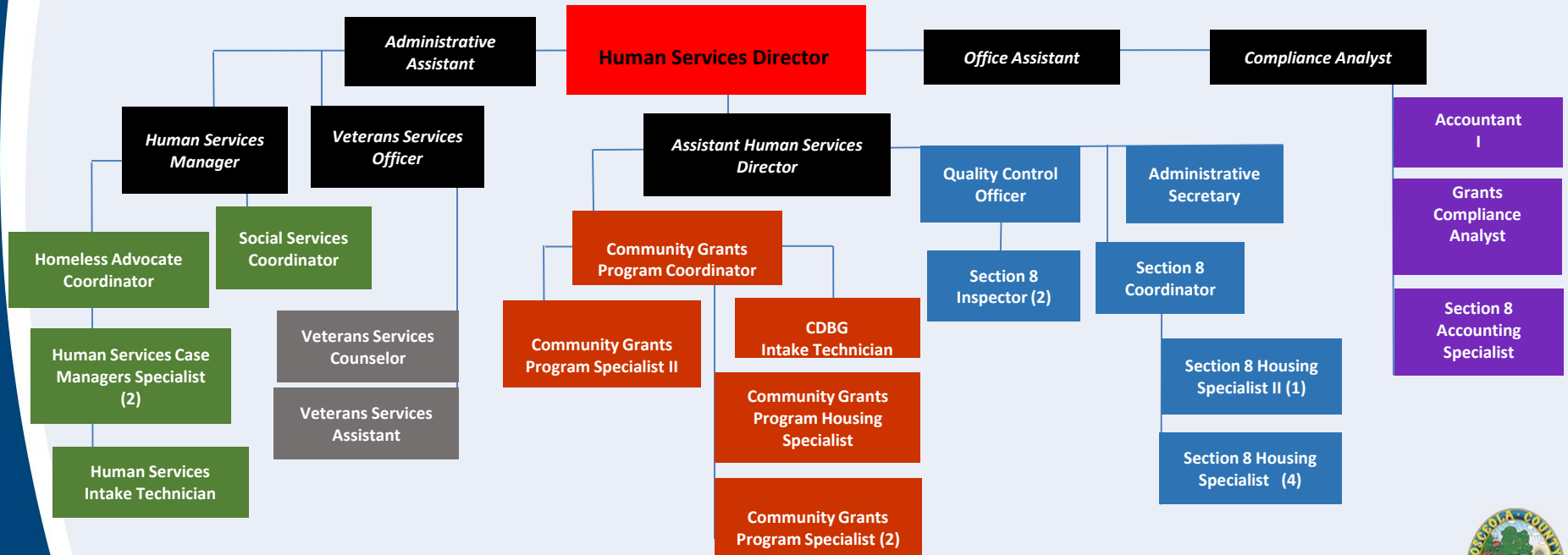
# **Mission Statement:**

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**To build a better community by encouraging civic engagement, providing excellent customer services, and creating economic empowerment that leads to sustainable communities.**



# Human Services – 33 FTEs:



# Overview of services / Primary Functions:

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- **Administration**
  - **Community Services Grants**
  - **Commissioner Betterment Grant Funds**
- **Federal Entitlement**
  - **Community Development Block Grant (CDBG)**
  - **HOME Funds**
  - **ESG (Emergency Solutions Grant)**
- **Library Services**
  - **Library Systems and Services Contract**
- **Social Services**
  - **Referral Services/Limited Case Management/Senior Services**
  - **Mental Health/Public Health**
  - **Medicaid/Health Care Responsibility Act**



# Overview of services / Primary Functions:

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- **Homeless Initiatives**
  - Continuum of Care (ESG)
  - Financial Rental Assistance
  - Shelter Plus Care
- **Housing**
  - Housing Choice Voucher (Section 8)
  - Neighborhood Stabilization Programs (NSP)
  - State Housing Initiative Partnership Program (SHIP)
- **Veterans' Services**
  - Disability Claims
  - Appeals





# Funding Sources:

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- **Restricted Revenues:**
  - State Housing Initiative Partnership Program
  - State-Sadowski Act
  - SHIP



# FY20 Proposed Budget Overview

## General Fund: Administration, Social Services, Homeless Initiatives and Veteran Services

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Personal Services	\$ 1,108,796	\$ 1,069,888	\$ (38,908)
Operating Expenses	\$ 8,904,157	\$ 9,715,422	\$ 811,265
Capital Outlay	\$ 24,999	\$ -	\$ (24,999)
Grants & Aids	\$ 2,390,196	\$ 2,099,177	\$ (291,019)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 12,428,148</b>	<b>\$ 12,884,487</b>	<b>\$ 456,339</b>

- **Funding Source: General Fund**
- **Changes in Personal Services same as Countywide changes and position reallocations**
- **Operating includes unfunded mandates and reflects increases in Medicaid**



# FY20 Proposed Budget Overview

## Restricted Grant Funds:

- Entitlement
- Federal & State
  - CDBG (reduced due to St. Cloud separate Entitlement)
  - HOME
  - ESG (new for FY20)
  - NSP
  - Section 8
  - SHIP (2<sup>nd</sup> consecutive yr. with a decrease)

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Intergovernmental Revenue	\$ 19,767,496	\$ 19,237,838	\$ (529,658)
Charges For Services	\$ 6,000	\$ 6,000	\$ -
Miscellaneous Revenues	\$ 2,040	\$ 24,841	\$ 22,801
Less 5% Statutory Reduction	\$ (95,384)	\$ (24,610)	\$ 70,774
<b>Subtotal:</b>	<b>\$ 19,680,152</b>	<b>\$ 19,244,069</b>	<b>\$ (436,083)</b>
Transfers In	\$ 53,598	\$ -	\$ (53,598)
Fund Balance	\$ 4,630,443	\$ 4,824,388	\$ 193,945
<b>TOTAL REVENUES:</b>	<b>\$ 24,364,193</b>	<b>\$ 24,068,457</b>	<b>\$ (295,736)</b>
Personal Services	\$ 1,120,080	\$ 1,293,104	\$ 173,024
Operating Expenses	\$ 22,536,401	\$ 22,163,881	\$ (372,520)
Grants & Aids	\$ 707,712	\$ 611,472	\$ (96,240)
<b>TOTAL EXPENDITURES:</b>	<b>\$ 24,364,193</b>	<b>\$ 24,068,457</b>	<b>\$ (295,736)</b>

- Funding Source: Restricted Grant Funds
- Changes in Personal Services same as Countywide and position reallocations
- Operating doesn't reflect ongoing projects



# FY20 Proposed Budget Overview

## Fund 107 – Library Fund

- **Funding Source: Ad Valorem Voter Approved**
- **Millage Rate = 0.3000**
- **Operated via agreement with LS&S**

- **Changes in Personal Services same as Countywide changes**
- **Operating experienced decreases in maintenance**

	FY19 Adopted Budget:	FY20 Recommended Budget:	Variance:
Current Ad Valorem Taxes	\$ 7,653,633	\$ 8,573,835	\$ 920,202
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ -
Intergovernmental Revenue	\$ 166,946	\$ 162,424	\$ (4,522)
Charges For Services	\$ 84,862	\$ 72,959	\$ (11,903)
Judgments, Fines & Forfeits	\$ 35,000	\$ 35,000	\$ -
Miscellaneous Revenues	\$ 148,907	\$ 202,407	\$ 53,500
Less 5% Statutory Reduction	\$ (395,470)	\$ (443,960)	\$ (48,490)
<b>Subtotal:</b>	<b>\$ 7,695,878</b>	<b>\$ 8,604,665</b>	<b>\$ 908,787</b>
Fund Balance	\$ 3,543,576	\$ 2,928,801	\$ (614,775)
<b>TOTAL REVENUES:</b>	<b>\$ 11,239,454</b>	<b>\$ 11,533,466</b>	<b>\$ 294,012</b>
Personal Services	\$ 58,725	\$ 60,868	\$ 2,143
Operating Expenses	\$ 6,378,600	\$ 6,251,534	\$ (127,066)
Capital Outlay	\$ 595,325	\$ 279,327	\$ (315,998)
Debt Service	\$ 557,791	\$ 557,792	\$ 1
Transfers Out	\$ 1,149,509	\$ 1,196,152	\$ 46,643
Reserves-Operating	\$ 1,620,303	\$ 1,626,852	\$ 6,549
Reserves-Debt	\$ 278,896	\$ 278,896	\$ -
<b>TOTAL EXPENDITURES:</b>	<b>\$ 11,239,454</b>	<b>\$ 11,533,466</b>	<b>\$ 294,012</b>





# *Questions and Answers*

**Budget Committee  
- Agenda Item #6**

**Facilitated by:  
Tom White**





**REMINDER:**

**Next Meeting is Tuesday,  
July 23, 2019 @ 9:00AM**

**Thank You!**

