



Second Public Hearing

for Seminole County, Florida



Budget for Fiscal Year 2017/2018
September 26, 2017



SEMINOLE COUNTY
FLORIDA'S NATURAL CHOICE

COUNTY OFFICIALS

BOARD OF COUNTY COMMISSIONERS



JOHN HORAN, CHAIRMAN
District 2 Commissioner



BRENDA CAREY, VICE CHAIRMAN
District 5 Commissioner



BOB DALLARI
District 1 Commissioner



LEE CONSTANTINE
District 3 Commissioner



CARLTON HENLEY
District 4 Commissioner

APPOINTED OFFICIALS

NICOLE GUILLET
County Manager

A. BRYANT APPLGATE
County Attorney

CONSTITUTIONAL OFFICERS

MIKE ERTEL
Clerk of the Circuit
Court and Comptroller

MIKE ERTEL
Supervisor of Elections

DAVID JOHNSON
Sheriff

DAVID JOHNSON
Property Appraiser

JOEL GREENBERG
Tax Collector

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RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTING THE AD VALOREM TAX MILLAGE RATES FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2017; LEVYING THESE AD VALOREM TAXES ON ALL NONEXEMPT REAL AND PERSONAL PROPERTY IN THE COUNTY AS OF JANUARY 1, 2017 ACCORDING TO THE CERTIFIED TAX ROLL; AUTHORIZING THE RESOURCE MANAGEMENT DIRECTOR TO PROVIDE A CERTIFIED COPY OF THIS RESOLUTION TO THE PROPERTY APPRAISER, THE TAX COLLECTOR AND THE FLORIDA DEPARTMENT OF REVENUE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the total valuation on property, both real and personal in Seminole County, Florida, subject to assessment for taxation to raise revenue for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018, as reported by the Property Appraiser of Seminole County, Florida in the certified Assessment Roll is \$30,679,418,994; and



WHEREAS, the Board of County Commissioners of Seminole County, Florida, pursuant to Section 200.065, Florida Statutes (2017), held duly advertised public hearings on September 19, 2017 as to the tentative millage and Fiscal Year 2017/2018 budget and on September 26, 2017 as to fixing the final millage and approval of the final budget for Fiscal Year 2017/2018; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, in accordance with Chapters 129 and 200, Florida Statutes (2017), is required at this time to fix ad valorem tax millage for County purposes as well as for special taxing units; and

WHEREAS, the aggregate millage rate of \$6.9261 per \$1,000 valuation for countywide purposes and special taxing units represents a 10.69% increase over the Current Year Aggregate Rolled Back Rate of 6.2574 mills,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida in an open meeting duly assembled at the County Services Building in Sanford, Seminole County, Florida on the 26th day of September, 2017 as follows:

Section 1. All County Purpose Non-Debt Levies. Seminole County General County Millage: It is hereby determined and declared that a tax of \$4.8751 per \$1,000 valuation be levied, assessed, and imposed for the tax year 2017 on all taxable property in Seminole County on the first day of January, 2017, lying and being within the boundaries of Seminole County, for the purpose of providing general governmental services to the citizens of Seminole County inclusive of payment of salaries and fees of officers and employees, to provide for law enforcement, operating and maintaining the County road system, and to properly conduct the business of the County.

The millage rate of \$4.8751 per \$1,000 valuation for all County purpose non-debt levies is unchanged from the rate imposed for tax year 2016 and is 6.00% more than the current year rolled back millage rate of 4.5991 mills.

Section 2. Special Taxing Units.

(a) **Seminole County Fire Protection District (MSTU):** It is hereby determined and declared that a tax of \$2.7649 per \$1,000 valuation be levied, assessed, and imposed for the tax year 2017 on all taxable property lying within the boundaries of the Seminole County Fire Protection District on the first day of January, 2017 for the purpose of providing fire and rescue services.

The millage rate of \$2.7649 per \$1,000 valuation for the Seminole County Fire Protection District (MSTU) levy is increased 0.4350 mills over the Fiscal Year 2016/2017 adopted rate and is 25.77% more than the current year rolled back millage rate of 2.1984 mills for the 2017 tax year.

(b) **Seminole County Unincorporated Transportation District (MSTU):** It is hereby determined and declared that a tax of \$0.1107 per \$1,000 valuation be levied, assessed and imposed for the tax year 2017 on all taxable property lying within the boundaries of the Transportation District in Seminole County on the first day of January, 2017 for the purpose of meeting the current expenses as estimated in the budget.

The millage rate of \$0.1107 per \$1,000 valuation for the Seminole County Unincorporated Transportation District (MSTU) levy is the same millage rate imposed for Fiscal Year 2016/2017 and is 5.73% more than the certified rolled back millage rate of 0.1047 mills for the 2017 tax year.

Section 3. The Property Appraiser of Seminole County, Florida is hereby directed to assess all the foregoing taxes, as fixed and levied by the Board of County Commissioners of Seminole County, Florida, upon the property and that he extend the taxes upon valuation of such property according to the millage as fixed and determined by the Board of County Commissioners of Seminole County, Florida on all property subject to taxation in the County as of the first day of January, 2017.

Section 4. The County's Resource Management Department Director is hereby directed to furnish to the Property Appraiser, the Tax Collector of Seminole County, Florida, and the Florida Department of Revenue full and complete copies of this Resolution.

Section 5. The Clerk and Auditor of Seminole County, Florida is hereby notified of the amount to be apportioned to the different funds and accounts out of the total taxes levied for all purposes.

Section 6. The Tax Collector of Seminole County, Florida is hereby instructed and directed to collect the taxes in the same manner as other taxes are collected.

ADOPTED this 26th day of September, 2017 which is the effective date of this Resolution.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

GRANT MALOY
Clerk to the Board of
County Commissioners of
Seminole County, Florida

By: _____
JOHN HORAN, Chairman

DWM/lpk
9/21/17
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RESOLUTION

of the

SEMINOLE COUNTY BOARD OF COUNTY COMMISSIONERS

ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2017/2018 AFTER CONDUCTING DULY ADVERTISED PUBLIC HEARINGS ON THIS BUDGET; MAKING APPROPRIATIONS FOR THIS FISCAL YEAR ACCORDING TO THE ESTIMATES OF REVENUES AND EXPENDITURES FOR SEMINOLE COUNTY CONTAINED IN THIS BUDGET AS SET FORTH IN THIS RESOLUTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Fiscal Year 2017/2018 budget estimates of the revenues and expenditures of Seminole County, Florida, its Departments, Divisions, and Districts have been prepared; and

WHEREAS, the Board of County Commissioners of Seminole County, Florida, pursuant to the requirements of Chapter 129 and Section 200.065, Florida Statutes (2017), held duly advertised public hearings on September 19, 2017  as to the tentative millage and Fiscal Year 2017/2018 budget and on September 26, 2017 as to fixing the final millage and approval of the final budget for fiscal year 2017-2018,

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Seminole County, Florida:

Section 1. The Seminole County budget for Fiscal Year 2017/2018 showing a total of all sources of revenues of **\$755,321,456.00** and total uses of **\$755,321,456.00** all set forth in detail as to the several funds identified in this budget, is hereby approved, adopted, and accepted as the Seminole County budget for the Fiscal Year commencing October 1, 2017 and ending on September 30, 2018 as follows:

GOVERNMENTAL FUNDS:

General Fund

00100 General Fund	\$	265,794,058
00103 Natural Land Endowment		783,729
00108 Facilities Maintenance		624,996
00109 Fleet Replacement		453,581
00111 Technology Replacement		281,126
00112 BCC Projects		453,500
13000 Stormwater Fund		193,117
13100 Economic Development		2,368,688
Sub-Total General Fund		270,952,795

Donation Funds

60303 Libraries - Designated	49,000
60304 Animal Services	20,000
60305 Historical Commission	22,431
Sub-Total Donation Funds	91,431

Total General Fund 271,044,226

Restricted Funds

00101 Police Education	150,000
00104 Boating Improvement	302,969
10400 Building Program	6,851,550
11400 Court Technology Fee	1,195,624
12200 Arbor Violation Trust	148,669
12300 Alcohol/Drug Abuse	187,306
12302 Teen Court	237,464
12500 Enhanced 911	5,710,710
12804 Library-Impact Fee	127,823
13300 17/92 Redevelopment	12,098,887
15000 MSBU Street Lighting	3,139,950
15100 MSBU Residential Solid Waste	19,698,000



Other MSBU:

16000 MSBU Program Operations	2,211,832
16005 MSBU Lake Mills (LM/AWC)	301,465
16006 MSBU Lake Pickett (LM/AWC)	216,210
16007 MSBU Lake Amory (LM/AWC)	26,203
16010 MSBU Cedar Ridge (GROUNDS MAINT)	52,125
16013 MSBU Howell Creek (LM/AWC)	11,630
16020 MSBU Horseshoe Lake North (LM/AWC)	9,500
16021 MSBU Lake Myrtle (LM/AWC)	10,600
16023 MSBU Lake Spring Wood (LM/AWC)	25,650
16024 MSBU Lake of the Woods (LM/AWC)	131,640
16025 MSBU Mirror Lake (LM/AWC)	58,575
16026 MSBU Spring Lake (LM/AWC)	197,418
16027 MSBU Springwood Waterway (LM/AWC)	52,225
16028 MSBU Lakes Burkett/Martha (LM/AWC)	52,840
16030 MSBU Sweetwater Cove Lake (LM/AWC)	54,728
16031 MSBU Lake Asher (AWC)	5,385
16032 MSBU English Estates (LM/AWC)	3,470
16033 MSBU Grace Lake (LM/AWC)	23,675
16035 MSBU Buttonwood Pond (LM/AWC)	6,435
16036 MSBU Lake Howell (LM/AWC)	206,555
Sub-Total Other MSBU Funds	3,658,161

Governmental Restricted Funds (continued)

<i>Transportation Funds</i>	
10101 Transportation Trust	21,848,138
10102 Ninth-cent Fuel Tax	6,924,779
<i>Infrastructure Sales Tax</i>	
11500 Infrastructure Sales Tax - 1991	16,345,836
11541 Infrastructure Sales Tax - 2001	4,086,324
11560 Infrastructure Sales Tax - 2014	52,477,866
Sub-Total Infrastructure Sale Tax Funds	72,910,026
<i>Transportation Impact Fee</i>	
12601 Arterial Transportation Impact Fee	(5,700,581)
12602 North Collector Transp Impact Fee	66,305
12603 West Collector Transp Impact Fee	198,000
12604 East Collector Transp Impact Fee	365,849
12605 South Central Collector Transp Impact Fee	(1,693,054)
Sub-Total Transportation Impact Fee Funds	(6,763,481)
Sub-Total Transportation Funds	94,919,462
<i>Fire District Funds</i>	
11200 Fire Protection	77,184,839
11207 Fire Protection - Casselberry	4,587,222
Sub-Total Fire District Funds	81,772,061
<i>Tourism</i>	
11000 Tourist Development - 3% Tax	4,416,153
11001 Tourist Development/Prof Sports - 2% Tax	3,107,502
Sub-Total Tourism Funds	7,523,655

Grant Funds

00110 Adult Drug Court	324,996
11901 Community Development Block Grant	1,665,154
11902 HOME Program Grant	496,754
11904 Emergency Shelter Grants	148,985
11905 Community Svc Block Grant	43,561
11908 Disaster Preparedness	41,056
11909 Mosquito Control Grant	502,468
11919 Community Service Grants	479,291
11920 Neighborhood Stabilization Program	42,295
11925 DCF Reinvestment Grant	1,200,000
11926 City of Sanford CDBG	401,643
11930 Resource Management Grants Fund	22,535
12017 SHIP 16/17 -Affordable Housing	42,600
Restricted / Grant Funds	5,411,338

Debt Service Funds

21200 General Revenue Debt	1,548,432
21235 General Revenue Debt 2014	1,639,200
21300 County Shared Revenue Debt	1,741,494
22500 Sales Tax Revenue Bonds	4,982,275
Restricted / Debt Service Funds	9,911,401

Governmental Restricted Funds (continued)

Capital Funds

32100 Natural Lands/Trails Project	1,288,779
Restricted / Capital Funds	1,288,779

Total Restricted Funds 254,333,809

TOTAL GOVERNMENTAL FUNDS 525,378,035

PROPRIETARY FUNDS:

Enterprise Funds

<i>Water & Sewer</i>	
40100 Water And Sewer Operating	88,268,154
40102 Water Connection Fees	743,199
40103 Sewer Connection Fees	2,694,793
40105 Water and Sewer Bonds, Series 2006	5,240
40106 Water and Sewer Bonds, Series 2010	2,729
40107 Water & Sewer Debt Service Reserve	18,121,674
40108 Water and Sewer (Operating) Capital Fund	17,772,187
Sub-Total Water & Sewer Fund	<u>127,607,976</u>

<i>Solid Waste</i>	
40201 Solid Waste	39,697,208
40204 Landfill Closure Escrow	20,112,740
Sub-Total Solid Waste Fund	<u>59,809,948</u>

Total Enterprise Funds 187,417,924

Internal Service Funds

50100 Property/Casualty Insurance	7,550,617
50200 Workers' Compensation Insurance	7,228,098
50300 Health Insurance	27,746,782
Total Internal Service Funds	<u>42,525,497</u>

TOTAL PROPRIETARY FUNDS 229,943,421

GRAND TOTAL ALL FUNDS \$ 755,321,456

Section 2. All sections or parts of sections of all resolutions in conflict with this Resolution are hereby repealed to the extent of such conflict.

Section 3. This Resolution takes effect immediately upon its adoption by the Board of County Commissioners.

ADOPTED this 26th day of September, 2017.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

GRANT MALLOY
Clerk to the Board of
County Commissioners of
Seminole County, Florida

By: _____
JOHN HORAN, Chairman

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SEMINOLE COUNTY
SECOND PUBLIC HEARING PROCEDURES
FISCAL YEAR 2017/18 TENTATIVE BUDGET
TUESDAY, SEPTEMBER 26, 2017 - 7:00 P.M.

OVERVIEW

The levy of ad valorem taxes and the adoption of the County's annual budget are governed by Florida Statutes Chapters 129 (County Annual Budget) and 200 (Determination of Millage). The statutes outline the budget process as required by state law beginning with the certification of taxable value by the Property Appraiser on July 1st; followed by the presentation of the County Manager's recommended budget to the Board of County Commissioners (the "Board") in early July. Before August 4th the Board sets the proposed millage rates to be utilized by the Property Appraiser in preparation of the "Notice of Proposed Property Taxes" (TRIM Notice). The Board holds work sessions to discuss the budget; making adjustments as deemed necessary.

Pursuant to Florida Statutes, the County must hold two public hearings before adopting its final millage rates and annual budget. The hearings are primarily for the purpose of hearing requests and comments from the public regarding the budgets and the proposed tax levies and for explaining the budget. The first substantive issue required to be discussed at the hearings is the percentage increase in millage over the rolled-back rate necessary to fund the budget and the reason for the increase. Additionally, the Board shall hear and address public comment and questions regarding the millage rates and budget prior to taking any action.

The **first public hearing** is advertised through the "Notice of Proposed Property Taxes" or TRIM Notice mailed by the Property Appraiser's Office in August to all ad valorem taxpayers of the County. **In response to the threats of Hurricane Irma, Seminole County's First Public Hearing was rescheduled from September 13, 2017 to September 19, 2017 in accordance with guidelines established under the Department of Revenue Emergency Executive Order 17-235.** The first hearing is held to discuss the proposed budget and the proposed millage rates. The tentative millage rates adopted at the first public hearing cannot be increased above the TRIM rates previously certified to the Property Appraiser without a second tax notice being sent by first class mail to each taxpayer.

After the first public hearing, the County must publish an advertisement in a newspaper of general circulation within the County stating its intent to adopt a final millage and budget. The advertisement summarizes the tentative budget, identifies any proposed change in ad valorem taxes and notifies taxpayers of the second public hearing to adopt the final millage rates and final budget for the upcoming fiscal year.

The final millage rate levies and budget are adopted by resolution at the **second public hearing**. This hearing is held to discuss the tentative millage rates and budget before final adoption. At the second public hearing, the Board may adjust the tentative budget prior to final adoption, but in no event can the millage rates be increased from what was advertised.

Upon final adoption, a copy of the completed resolution adopting the final millage is forwarded within three days to the Property Appraiser, the Tax Collector, and the Department of Revenue. Final certification of compliance with the provisions of Chapter 200, Florida Statutes is filed with the State within thirty days of the final public hearing to adopt the County millage and budget.

SECOND PUBLIC HEARING

During the public hearing the County will:

- Discuss the tentative operating millage levies and rolled-back rate.
- Briefly summarize the Tentative Budget and proposed changes.
- Hear comments and answer questions from the public regarding the tentative millage rates and budget.
- Prior to conclusion of the hearing, the Board must complete the following steps:
 - a. amend the tentative budget, if necessary;
 - b. recompute its tentative millage rates, if necessary;
 - c. publicly announce the percent by which the (recomputed) tentative millage rates are above or below the rolled-back rate; and
 - d. adopt the final millage rates and budget, in that order.

Public Hearing: Meeting Called to Order

Before officially beginning the Public Hearing, the **Chairman** may wish to remind the public of the following:

- 1) The Board of County Commissioners does not have any control over the tax levies and budgets of the School Board, the Water Management District, or any of the seven cities in Seminole County.
- 2) Questions regarding property assessed valuation should be addressed to the Property Appraiser.
- 3) The Board of County Commissioners has limited authority over the budgets of Constitutional Officers of the County (Clerk of the Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections and Tax Collector):
 - a) The Clerk of the Circuit Court's budget is reviewed and approved pursuant to Florida Statutes, with the exception of Board Records and Finance, which is submitted to the Board of County Commissioners.
 - b) The Property Appraiser and Tax Collector budgets are reviewed and approved by the State Department of Revenue.
 - c) The Sheriff has the right to appeal any decision regarding his budget to the Governor and Cabinet.

Public Hearing - Script

1) PURPOSE OF HEARING

Chairman: “This is a public hearing for the purpose of hearing public comments regarding the tentative millage rates and budget; amending the budget as desired by the Board; and adopting the final millage rates and County budget for fiscal year 2017/18 as required by Florida law. This budget hearing and Seminole County’s intent to adopt the final millage rates and budget for FY 2018 was advertised in the Orlando Sentinel Newspaper on Sunday, September 24, 2017.”

2) PRESENTATION OF TENTATIVE BUDGET

Chairman: “At this time I will request that the County manager and staff discuss the tentative millage rates and budget for fiscal year 2017/18.”

[Staff Discussion]

- A. Millage Rates
- B. Budget Overview
- C. Proposed Budget Adjustments

3) PUBLIC COMMENT

Chairman: “We will now hear public comments regarding the tentative millage rates and budget.”

[Public Comment]

4) BOARD DISCUSSION

After hearing public comments, the Chairman opens the floor for discussion by the Board of County Commissioners.

Chairman: “The meeting will now be closed to public comment and open for Board of County Commissioners discussion.”

[Board Discussion]

5) ESTABLISHMENT OF MILLAGE RATES

The Chairman entertains motions to set the millage rates for FY 2017/18 by tax district.

MOTION #1: Motion to adopt the FY 2017/18 General Countywide ad valorem tax rate of 4.8751 mills.

MOTION #2: Motion to adopt the F Y 2017/18 Unincorporated Road District MSTU ad valorem tax rate of 0.1107 mills.

MOTION #3: Motion to adopt the FY 2017/18 Fire District MSTU ad valorem tax rate of 2.7649 mills.

If a change in millage is approved, the Chairman should consider whether a break is necessary to allow time for staff to make necessary changes to the budget based on established millage rates. Staff should be asked to summarize the changes immediately following the break.

6) STATUTORY ANNOUNCEMENT OF MILLAGE RATES

Chairman: “Staff will now read the established millage rates into the public record.”

- A. Staff announces by tax district, the approved ad valorem tax rate, the rolled-back rate, the percent change from the rolled-back rate, and the reason for the increase.
 - 1. BCC Countywide Millage
 - 2. Unincorporated Roads MSTU Millage
 - 3. Fire MSTU Millage
- B. Staff announces the aggregate millage rate and the percent increase/decrease over/under the aggregate rolled-back millage rate.

7) ADOPTION OF MILLAGE LEVY RESOLUTION

The Chairman entertains a motion to approve the FY 2017/18 Millage Levy Resolution.

MOTION #4: Motion to adopt the Mill age Levy Resolution for Fiscal Year 2017/18 inclusive of the millage rates announced.

8) BOARD APPROVAL OF BUDGET ADJUSTMENTS

The Chairman entertains a motion to approve the budget adjustments as detailed inclusive of any BCC changes approved during the public hearing.

MOTION #5: Motion to approve budget adjustments to the FY 2017/18 Tentative Budget totaling \$(133,066).

9) ADOPTION OF BUDGET RESOLUTION

The Chairman entertains a motion to approve the FY 2017/18 Budget Resolution.

MOTION #6: Motion to adopt the Budget Resolution for Fiscal year 2017/18.

10) ADJOURN PUBLIC HEARING

The **Chairman** then closes the public hearing.

TENTATIVE MILLAGE RATES

The certified rolled-back millage rates, tentative millage rates and the percentage increase over rolled-back millage rates for each taxing district of Seminole County Government is summarized in the following table:

	CURRENT FY 2016/17 MILLAGE	ROLLED- BACK FY 2017/18 MILLAGE	TENTATIVE FY 2017/18 MILLAGE	% INCREASE OVER ROLLED- BACK
SEMINOLE COUNTY BCC TAXING DISTRICT				
<u>COUNTYWIDE</u>				
General County Millage	4.8751	4.5991	4.8751	6.00%
<u>SPECIAL DISTRICTS</u>				
Fire/Rescue MSTU	2.3299	2.1984	2.7649	25.77%
Unincorporated Road MSTU	0.1107	0.1047	0.1107	5.73%
TOTAL BCC MILLAGE	7.3157	N/A	7.7507	N/A
<p>The tentative "aggregate" millage rate for all BCC taxing districts is 6.9261 mills, which represents a 10.69% increase over the current year "aggregate" rolled-back millage rate of 6.2574 mills.</p>				
<p><i>Aggregate millage rates are based on a statutory formula that divides the sum of all property taxes proposed to be levied by the Seminole County BCC (Countywide, Road District MSTU and Fire District MSTU) by the total countywide taxable value, converted to a millage rate. The current year aggregate millage rate of 6.9261 mills (based on proposed property taxes to be levied) is divided by the rolled back aggregate millage rate of 6.2574 mills (based on prior year property taxes levied, adjusted for CRA tax increments) to determine the statutory 10.69% increase in proposed taxes to be levied by the Seminole County BCC. Florida's "Truth in Millage" or TRIM process requires the aggregate tax increase to be publicly announced at the September budget hearings to adopt the tentative and final millage rates</i></p>				

General County Millage

Countywide millage is assessed against all taxable property in the County to support general governmental activities of the County.

Fire Protection Millage

The County levies a dependent special district millage for the operation of a municipal services taxing unit for the provision of fire and emergency medical services which covers the unincorporated (i.e., outside of municipal limits) area of the County and the incorporated limits of Altamonte Springs, Casselberry and Winter Springs.

Unincorporated Roads Millage

The County levies a dependent special district millage for the provision of transportation services in the unincorporated area of the County.

TENTATIVE BUDGET BY FUND

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
01 GENERAL FUNDS				
00100 GENERAL FUND	198,013,418	257,318,137	265,794,058	8,475,921
00103 NATURAL LAND ENDOWMENT FUND	76,634	817,548	783,729	(33,819)
00108 FACILITIES MAINTENANCE FUND	603,522	862,808	624,996	(237,812)
00109 FLEET REPLACEMENT FUND	401,124	1,051,419	453,581	(597,838)
00111 TECHNOLOGY REPLACEMENT FUND	721,534	957,593	281,126	(676,467)
00112 BCC PROJECTS	198,702	-	453,500	453,500
13000 STORMWATER FUND	4,922	-	193,117	193,117
13100 ECONOMIC DEVELOPMENT	1,269,458	2,494,131	2,368,688	(125,443)
60301 BOCC AGENCY FUND	10,813	-	-	-
60302 PUBLIC SAFETY	4,805	-	-	-
60303 LIBRARIES-DESIGNATED	28,317	49,000	49,000	-
60304 ANIMAL CONTROL	16,439	20,000	20,000	-
60305 HISTORICAL COMMISSION	-	22,431	22,431	-
60307 4-H COUNSEL COOP EXTENSION	31,557	-	-	-
60308 ADULT DRUG COURT	48,775	-	-	-
60310 EXTENSION SERVICE PROGRAMS	13,763	-	-	-
01 GENERAL FUNDS Total	201,443,783	263,593,067	271,044,226	7,451,158
02 TRANSPORTATION FUNDS				
10101 TRANSPORTATION TRUST FUND	15,234,077	18,586,177	21,848,138	3,261,961
10102 NINTH-CENT FUEL TAX FUND	6,160,899	6,536,795	6,924,779	387,984
11500 INFRASTRUCTURE TAX FUND	6,683,067	21,836,638	16,345,836	(5,490,802)
11541 INFRASTRUCTURE-COUNTY COMMIS	22,313,932	5,170,000	4,086,324	(1,083,676)
11560 2014 INFRASTRUCTURE SALES TAX	17,896,148	46,031,406	52,477,866	6,446,460
11641 PUBLIC WORKS-INTERLOCAL AGREEM	724,612	-	-	-
12601 ARTERIAL-IMPACT FEE	28,240	(10,169,934)	(5,700,581)	4,469,353
12602 NORTH COLLECTOR-IMPACT FEE	43,090	64,176	66,305	2,129
12603 WEST COLLECTOR-IMPACT FEE	-	(325,508)	198,000	523,508
12604 EAST COLLECTOR-IMPACT FEE	-	100,000	365,849	265,849
12605 SOUTH CENTRAL-IMPACT FEE	-	(1,947,964)	(1,693,054)	254,910
02 TRANSPORTATION FUNDS Total	69,084,065	85,881,786	94,919,462	9,037,676
03 FIRE DISTRICT FUNDS				
11200 FIRE PROTECTION FUND	49,847,181	69,551,025	77,184,839	7,633,814
11201 FIRE PROT FUND-REPLACE & RENEW	1,479,594	-	-	-
11207 FIRE PROTECT FUND-CASSELBERRY	4,201,869	4,151,791	4,587,222	435,431
12801 FIRE/RESCUE-IMPACT FEE	-	3,369,917	-	(3,369,917)
03 FIRE DISTRICT FUNDS Total	55,528,644	77,072,733	81,772,061	4,699,328
04 SPECIAL REVENUE FUNDS				
00101 POLICE EDUCATION FUND	137,031	200,000	150,000	(50,000)
00104 BOATING IMPROVEMENT FUND	45,604	408,282	302,969	(105,313)
00110 ADULT DRUG COURT GRANT FUND	318,578	324,996	324,996	0
10400 BUILDING PROGRAM	3,122,986	6,179,688	6,851,550	671,862
11000 TOURIST DEVELOPMENT FUND	6,385,349	3,415,989	4,416,153	1,000,164
11001 PROFESS SPORTS FRANCHISE TAX	1,591,917	2,755,271	3,107,502	352,231
11400 COURT SUPP TECH FEE (ARTV)	913,027	1,339,208	1,195,624	(143,584)

TENTATIVE BUDGET BY FUND

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
11800 EMS TRUST FUND	78,132	-	-	-
11901 COMMUNITY DEVELOPMEN BLK GRANT	1,528,186	1,654,887	1,665,154	10,267
11902 HOME PROGRAM GRANT	385,694	497,897	496,754	(1,143)
11904 EMERGENCY SHELTER GRANTS	164,489	151,092	148,985	(2,107)
11905 COMMUNITY SVC BLOCK GRANT	270,128	41,931	43,561	1,630
11908 DISASTER PREPAREDNESS	221,003	31,885	41,056	9,171
11909 MOSQUITO CONTROL GRANT	260,364	502,468	502,468	(0)
11912 PUBLIC SAFETY GRANTS (STATE)	520,770	-	-	-
11915 PUBLIC SAFETY GRANTS (FEDERAL)	16,255	-	-	-
11916 PUBLIC WORKS GRANTS	7,453,726	-	-	-
11917 LEISURE SERVICES GRANTS	-	-	-	-
11918 GROWTH MANAGEMENT GRANTS	-	-	-	-
11919 COMMUNITY SVC GRANTS	1,698,427	479,291	479,291	0
11920 NEIGHBOR STABIL PROGRAM GRANT	333,646	31,402	42,295	10,893
11925 DCF REINVESTMENT GRANT FUND	547,889	-	1,200,000	1,200,000
11926 CITY OF SANFORD CDBG	443,058	414,546	401,643	(12,903)
11930 RESOURCE MANAGEMENT GRANTS	75,950	21,746	22,535	789
12014 AFFORDABLE HOUSING 13/14	103,729	-	-	-
12015 SHIP AFFORDABLE HOUSING 14/15	813,605	31,402	-	(31,402)
12016 SHIP AFFORDABLE HOUSING 15/16	141,941	-	-	-
12017 SHIP AFFORDABLE HOUSING 16/17	-	2,450,135	42,600	(2,407,535)
12018 SHIP AFFORDABLE HOUSING 17/18	-	-	-	-
12101 LAW ENFORCEMENT TST-LOCAL	1,509,667	-	-	-
12102 LAW ENFORCEMENT TST-JUSTICE	75,103	-	-	-
12200 ARBOR VIOLATION TRUST FUND	-	148,281	148,669	388
12300 ALCOHOL/DRUG ABUSE FUND	25,545	148,169	187,306	39,137
12302 TEEN COURT	112,430	237,776	237,464	(312)
12500 EMERGENCY 911 FUND	4,254,837	5,031,843	5,710,710	678,867
12802 LAW ENFORCEMENT-IMPACT FEE	-	-	-	-
12804 LIBRARY-IMPACT FEE	102,683	100,318	127,823	27,505
12805 DRAINAGE-IMPACT FEE	-	-	-	-
13300 17/92 REDEVELOPMENT TI FUND	907,187	9,966,340	12,098,887	2,132,547
15000 MSBU STREET LIGHTING	2,390,634	3,091,500	3,139,950	48,450
15100 MSBU RESIDENTIAL SOLID WASTE	14,017,550	18,465,000	19,698,000	1,233,000
16000 MSBU PROGRAM	745,088	2,054,113	2,211,832	157,719
16005 MSBU MILLS (LM/AWC)	13,503	217,825	301,465	83,640
16006 MSBU PICKETT (LM/AWC)	56,449	202,850	216,210	13,360
16007 MSBU AMORY (LM/AWC)	2,887	25,790	26,203	413
16010 MSBU CEDAR RIDGE (GRNDS MAINT)	24,241	63,405	52,125	(11,280)
16013 MSBU HOWELL CREEK (LM/AWC)	2,030	11,505	11,630	125
16020 MSBU HORSESHOE (LM/AWC)	2,449	24,575	9,500	(15,075)
16021 MSBU MYRTLE (LM/AWC)	6,535	9,855	10,600	745
16023 MSBU SPRING WOOD LAKE (LM/AWC)	2,738	25,160	25,650	490
16024 MSBU LAKE OF THE WOODS(LM/AWC)	2,828	82,155	131,640	49,485
16025 MSBU MIRROR (LM/AWC)	2,821	52,295	58,575	6,280
16026 MSBU SPRING (LM/AWC)	2,858	177,150	197,418	20,268
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)	2,404	49,290	52,225	2,935
16028 MSBU BURKETT (LM/AWC)	1,564	48,440	52,840	4,400

TENTATIVE BUDGET BY FUND

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
16030 MSBU SWEETWATER COVE (LM/AWC)	34,945	45,540	54,728	9,188
16031 MSBU LAKE ASHER AWC	-	-	5,385	5,385
16032 MSBU ENGLISH ESTATES (LM/AWC)	-	-	3,470	3,470
16033 MSBU GRACE LAKE (LM/AWC)	-	-	23,675	23,675
16035 MSBU BUTTONWOOD POND (LM/AWC)	2,668	5,470	6,435	965
16036 MSBU HOWELL LAKE (LM/AWC)	54,210	206,350	206,555	205
04 SPECIAL REVENUE FUNDS Total	51,927,335	61,423,111	66,442,106	5,018,995
05 DEBT SERVICE FUNDS				
21200 GENERAL REVENUE DEBT	1,537,744	1,539,446	1,548,432	8,986
21235 GENERAL REVENUE DEBT - 2014	1,641,200	1,640,600	1,639,200	(1,400)
21300 COUNTY SHARED REVENUE DEBT	1,746,171	1,741,606	1,741,494	(112)
22500 SALES TAX BONDS	4,990,900	4,987,275	4,982,275	(5,000)
05 DEBT SERVICE FUNDS Total	9,916,015	9,908,927	9,911,401	2,474
06 CAPITAL FUNDS				
30600 INFRASTRUCTURE IMP OP FUND	872,421	150,000	-	(150,000)
30700 SPORTS COMPLEX/SOLDIERS CREEK	19,034,502	68,377	-	(68,377)
32000 JAIL PROJECT/2005	-	-	-	-
32100 NATURAL LANDS/TRAILS	190,182	1,973,626	1,288,779	(684,847)
32200 COURTHOUSE PROJECTS FUND	-	-	-	-
39999 CAPITAL ASSETS FUND	(11,347,178)	-	-	-
06 CAPITAL FUNDS Total	8,749,926	2,192,003	1,288,779	(903,224)
07 ENTERPRISE FUNDS				
40100 WATER AND SEWER FUND	57,506,401	88,924,740	88,268,154	(656,586)
40102 CONNECTION FEES-WATER	554,197	774,305	743,199	(31,106)
40103 CONNECTION FEES-SEWER	2,961,167	1,826,813	2,694,793	867,980
40105 WATER & SEWER BONDS, SERIES 20	(11,897)	8,538	5,240	(3,298)
40106 2010 BOND SERIES	-	2,540	2,729	189
40107 WATER & SEWER DEBT SERVICE RES	-	18,118,726	18,121,674	2,948
40108 WATER & SEWER CAPITAL IMPROVEM	1,292,249	41,212,623	17,772,187	(23,440,436)
40115 WATER & SEWER BOND SER 2015A&B	(1,949,803)	-	-	-
40201 SOLID WASTE FUND	10,507,312	38,523,142	39,697,208	1,174,066
40204 LANDFILL MANAGEMENT ESCROW	-	19,436,909	20,112,740	675,831
07 ENTERPRISE FUNDS Total	70,859,625	208,828,336	187,417,924	(21,410,412)
08 INTERNAL SERVICE FUNDS				
50100 PROPERTY/CASUALTY INSURANCE FU	2,068,330	7,812,634	7,550,617	(262,017)
50200 WORKERS COMPENSATION FUND	1,167,276	7,208,889	7,228,098	19,209
50300 HEALTH INSURANCE FUND	18,590,367	24,692,035	27,746,782	3,054,747
08 INTERNAL SERVICE FUNDS Total	21,825,972	39,713,557	42,525,497	2,811,940
99 N/A				
00127 COUNTY OF SEMINOLE SUPV ELECTN	3,016,844	-	-	-
99 N/A Total	3,016,844	-	-	-
Grand Total	492,352,210	748,613,521	755,321,456	6,707,935

BUDGET SUMMARY BY FUND WITH ADJUSTMENTS

FUND NAME	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE
00100 GENERAL FUND	265,927,124	265,794,058	(133,066)
00101 POLICE EDUCATION FUND	150,000	150,000	-
00103 NATURAL LAND ENDOWMENT FUND	783,729	783,729	-
00104 BOATING IMPROVEMENT FUND	302,969	302,969	-
00108 FACILITIES MAINTENANCE FUND	624,996	624,996	-
00109 FLEET REPLACEMENT FUND	453,581	453,581	-
00110 ADULT DRUG COURT GRANT FUND	324,996	324,996	-
00111 TECHNOLOGY REPLACEMENT FUND	281,126	281,126	-
00112 BCC PROJECTS	453,500	453,500	-
10101 TRANSPORTATION TRUST FUND	21,848,138	21,848,138	-
10102 NINTH-CENT FUEL TAX FUND	6,924,779	6,924,779	-
10400 BUILDING PROGRAM	6,851,550	6,851,550	-
11000 TOURIST DEVELOPMENT FUND	4,416,153	4,416,153	-
11001 PROFESS SPORTS FRANCHISE TAX	3,107,502	3,107,502	-
11200 FIRE PROTECTION FUND	77,184,839	77,184,839	-
11207 FIRE PROTECT FUND-CASSELBERRY	4,587,222	4,587,222	-
11400 COURT SUPP TECH FEE (ARTV)	1,195,624	1,195,624	-
11500 INFRASTRUCTURE TAX FUND	16,345,836	16,345,836	-
11541 INFRASTRUCTURE-COUNTY COMMIS	4,086,324	4,086,324	-
11560 2014 INFRASTRUCTURE SALES TAX	52,477,866	52,477,866	-
11901 COMMUNITY DEVELOPMEN BLK GRANT	1,665,154	1,665,154	-
11902 HOME PROGRAM GRANT	496,754	496,754	-
11904 EMERGENCY SHELTER GRANTS	148,985	148,985	-
11905 COMMUNITY SVC BLOCK GRANT	43,561	43,561	-
11908 DISASTER PREPAREDNESS	41,056	41,056	-
11909 MOSQUITO CONTROL GRANT	502,468	502,468	-
11919 COMMUNITY SVC GRANTS	479,291	479,291	-
11920 NEIGHBOR STABIL PROGRAM GRANT	42,295	42,295	-
11925 DCF REINVESTMENT GRANT FUND	1,200,000	1,200,000	-
11926 CITY OF SANFORD CDBG	401,643	401,643	-
11930 RESOURCE MANAGEMENT GRANTS	22,535	22,535	-
12017 SHIP AFFORDABLE HOUSING 16/17	42,600	42,600	-
12200 ARBOR VIOLATION TRUST FUND	148,669	148,669	-
12300 ALCOHOL/DRUG ABUSE FUND	187,306	187,306	-
12302 TEEN COURT	237,464	237,464	-
12500 EMERGENCY 911 FUND	5,710,710	5,710,710	-
12601 ARTERIAL-IMPACT FEE	(5,700,581)	(5,700,581)	-
12602 NORTH COLLECTOR-IMPACT FEE	66,305	66,305	-
12603 WEST COLLECTOR-IMPACT FEE	198,000	198,000	-
12604 EAST COLLECTOR-IMPACT FEE	365,849	365,849	-
12605 SOUTH CENTRAL-IMPACT FEE	(1,693,054)	(1,693,054)	-
12804 LIBRARY-IMPACT FEE	127,823	127,823	-
13000 STORMWATER FUND	193,117	193,117	-
13100 ECONOMIC DEVELOPMENT	2,368,688	2,368,688	-
13300 17/92 REDEVELOPMENT TI FUND	12,098,887	12,098,887	-

BUDGET SUMMARY BY FUND WITH ADJUSTMENTS

FUND NAME	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE
15000 MSBU STREET LIGHTING	3,139,950	3,139,950	-
15100 MSBU RESIDENTIAL SOLID WASTE	19,698,000	19,698,000	-
16000 MSBU PROGRAM	2,211,832	2,211,832	-
16005 MSBU MILLS (LM/AWC)	301,465	301,465	-
16006 MSBU PICKETT (LM/AWC)	216,210	216,210	-
16007 MSBU AMORY (LM/AWC)	26,203	26,203	-
16010 MSBU CEDAR RIDGE (GRNDS MAINT)	52,125	52,125	-
16013 MSBU HOWELL CREEK (LM/AWC)	11,630	11,630	-
16020 MSBU HORSESHOE (LM/AWC)	9,500	9,500	-
16021 MSBU MYRTLE (LM/AWC)	10,600	10,600	-
16023 MSBU SPRING WOOD LAKE (LM/AWC)	25,650	25,650	-
16024 MSBU LAKE OF THE WOODS(LM/AWC)	131,640	131,640	-
16025 MSBU MIRROR (LM/AWC)	58,575	58,575	-
16026 MSBU SPRING (LM/AWC)	197,418	197,418	-
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)	52,225	52,225	-
16028 MSBU BURKETT (LM/AWC)	52,840	52,840	-
16030 MSBU SWEETWATER COVE (LM/AWC)	54,728	54,728	-
16031 MSBU LAKE ASHER AWC	5,385	5,385	-
16032 MSBU ENGLISH ESTATES (LM/AWC)	3,470	3,470	-
16033 MSBU GRACE LAKE (LM/AWC)	23,675	23,675	-
16035 MSBU BUTTONWOOD POND (LM/AWC)	6,435	6,435	-
16036 MSBU HOWELL LAKE (LM/AWC)	206,555	206,555	-
21200 GENERAL REVENUE DEBT	1,548,432	1,548,432	-
21235 GENERAL REVENUE DEBT - 2014	1,639,200	1,639,200	-
21300 COUNTY SHARED REVENUE DEBT	1,741,494	1,741,494	-
22500 SALES TAX BONDS	4,982,275	4,982,275	-
30700 SPORTS COMPLEX/SOLDIERS CREEK	-	-	-
32100 NATURAL LANDS/TRAILS	1,288,779	1,288,779	-
40100 WATER AND SEWER FUND	88,268,154	88,268,154	-
40102 CONNECTION FEES-WATER	743,199	743,199	-
40103 CONNECTION FEES-SEWER	2,694,793	2,694,793	-
40105 WATER & SEWER BONDS, SERIES 20	5,240	5,240	-
40106 2010 BOND SERIES	2,729	2,729	-
40107 WATER & SEWER DEBT SERVICE RES	18,121,674	18,121,674	-
40108 WATER & SEWER CAPITAL IMPROVEM	17,772,187	17,772,187	-
40201 SOLID WASTE FUND	39,697,208	39,697,208	-
40204 LANDFILL MANAGEMENT ESCROW	20,112,740	20,112,740	-
50100 PROPERTY/CASUALTY INSURANCE FU	7,550,617	7,550,617	-
50200 WORKERS COMPENSATION FUND	7,228,098	7,228,098	-
50300 HEALTH INSURANCE FUND	27,746,782	27,746,782	-
60303 LIBRARIES-DESIGNATED	49,000	49,000	-
60304 ANIMAL CONTROL	20,000	20,000	-
60305 HISTORICAL COMMISSION	22,431	22,431	-
Grand Total	755,454,522	755,321,456	(133,066)

FY 2017/18 SECOND PUBLIC HEARING ADJUSTMENTS - DETAIL

ADJUSTMENT	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE
01 SOURCES			
UPDATE GENERAL FUND BALANCE ESTIMATE BASED ON CURRENT RESERVES			
00100 GENERAL FUND	(51,950,936)	(51,817,870)	133,066
01 SOURCES Total			133,066
02 USES			
ADJUST BUDGET TO REFLECT CURRENT SPLIT FUNDED POSITIONS			
00100 GENERAL FUND	387,894	363,033	(24,861)
12500 EMERGENCY 911 FUND	288,811	313,671	24,861
40100 WATER AND SEWER FUND	390,697	341,693	(49,003)
40201 SOLID WASTE FUND	138,120	187,123	49,003
RESERVE ADJUSTMENT			
00100 GENERAL FUND	51,974,754	51,866,549	(108,206)
12500 EMERGENCY 911 FUND	3,732,556	3,707,696	(24,860)
40100 WATER AND SEWER FUND	19,174,524	19,223,527	49,003
40201 SOLID WASTE FUND	26,833,320	26,784,317	(49,003)
02 USES Total			(133,066)

BUDGETARY BASIS AND ASSUMPTIONS

BUDGETARY BASIS/ASSUMPTIONS

The revenue and expenditure budget was prepared based on historical trends, legislative actions and available economic data. The budget meets federal and state requirements and implements Seminole County's policies and practices.

The Fiscal Year 2017/18 budget development assumptions are as follows:

Revenues:

- ✓ Maintain current operating millage rates for the Countywide and Unincorporated Road District MSTU Board of County Commissioner taxing districts and increase the operating millage rate by 0.4350 mills for the Fire/Rescue Municipal Service Taxing Unit (MSTU) Board of County Commissioner taxing district:

Countywide - 4.8751 mills

Fire/Rescue Municipal Service Taxing Unit (MSTU) - 2.7649 mills

Unincorporated Road District MSTU - 0.1107 mills.

The General countywide millage rate of 4.8751 mills will generate \$9.6M in added property tax revenue due to an increase of 7.5% in countywide taxable property values.

The County/Municipal Fire District MSTU property tax rate of 2.7649 mills will generate \$12.4M in added property tax revenue due to a 7.2% increase in taxable property values and an 18.7% increase in the millage rate.

The Unincorporated Road District MSTU tax rate of 0.1107 mills will generate an additional \$99K for local road projects due to an increase of 6.6% in taxable value for unincorporated Seminole County.

Countywide property values grew by 7.5% in 2017, with 6.1% attributed to growth in existing property values and 1.4% in new construction. Inclusive of the Countywide General Fund, County/Municipal Fire District and Unincorporated Road District millage, FY 2017/18 *ad valorem* revenue has increased \$22.1 million over FY 2016/17 adopted revenue.

- ✓ *Ad valorem* revenue estimates are budgeted and historically collected at 96% of the total property taxes levied by the Board of County Commissioners. The 4% property taxes levied that are not collected is due to discount incentives authorized by Florida Statutes for the early payment of property taxes prior to March 1st each year and other tax roll adjustments inclusive of Value Adjustment Board decisions made subsequent to the adopted budget.
- ✓ One-cent sales tax, half-cent sales tax, county revenue sharing, gas taxes and other locally levied taxes are projected based on current economic trends, historical receipts, legislative actions, and state estimates.
- ✓ The Seminole County Board of County Commissioners accounts for its deposits and investments in a pooled cash and investment account. Record low interest rates experienced over several years has greatly impacted interest revenue. FY 2017/18 investment income is anticipated to yield a significant change from FY 2016/17. The FY 2016/2017 Adopted Budget was based on an annual investment yield of less than 0.5%, while the FY 2017/2018 Proposed Budget is based on an annual investment yield of 1.5%.

BUDGETARY BASIS AND ASSUMPTIONS

- ✓ As approved by the Board of County Commissioners, water and sewer revenues are based on approved rate increases effective October 1, 2017, to support debt funding requirements, and to protect our existing debt and credit ratings.

Expenditures:

✓ Personal Services

- The General Fund and Fire Fund compensation is budgeted at less than 100% of the cost of a fully staffed workforce. The reduction is based upon a fund analysis of historical lapsed personal service costs due to vacancies and changes in salary levels when refilling existing positions. In general, the County has experienced approximately a 5% vacancy rate in personal service costs.
- Retirement contribution rates are budgeted as established by state legislature effective July 1, 2017. The rate changes are as follows: 5.3% increase for Regular Class, 7.1% increase for Elected Officials, 3.1% increase for Special Risk, 4.3% increase for Senior Management, and 2.1% increase for DROP.

The rates effective July 1, 2017 by class are as follows:

	<u>Employer</u>	<u>Employee</u>
▪ Regular	7.92%	3%
▪ Elected Officials	45.50%	3%
▪ Special Risk	23.27%	3%
▪ Senior Management	22.71%	3%
▪ DROP	13.26%	0%

- FICA (Social Security) contributions are budgeted at the federal rate of 7.65%
 - Health benefits are self-insured by the County. Rates are established annually based on experience of the program and funds available in the Health Insurance Fund. Insurance premiums budgeted to be paid by the employer effective 1/1/2018, may be found in the Personal Services section of this document.
 - Workers compensation benefits are self-insured by the County for all employees except the Sheriff's Office. Rates by position class code are established annually based on the experience of the program, funds available in the Workers' Compensation Fund, and actuarial determined reserves to be retained. The total premium to be charged by the Workers' Compensation Fund is charged to individual cost centers, spreading the cost across applicable funding sources countywide. The rates used for budgeting are approximately 60% of the state's rates for all classifications except Firefighter (which is 108%). A detailed chart of the rates may be found in the Personal Services section of this document.
- ✓ Operating Expenses:
- Departments developed base operating budgets consistent with current service levels, an examination of previous years' expenditures, and an assessment of operational options.
 - Departments were requested to maintain service levels without increasing operating budgets.

BUDGETARY BASIS AND ASSUMPTIONS

- Requests for additional resources deemed critical to operations were considered on an individual basis.
- ✓ Operating Cost Allocation:
 - Full costing concepts were employed to a significant extent in the budget to allocate/appropriate centralized support service expenditures of the County to the programs utilizing the services; spreading the costs across funding sources countywide based on use.
 - Fleet, Facilities, and Technology Renewal and Replacement requests are reviewed and prioritized annually based on a BCC approved 5-Year plan and funding availability. Transfers to these funds are being made to cover only FY 2017/18 budget requests.
- ✓ Constitutional Officers Budgets:
 - Budgets for Constitutional Officers were submitted in accordance with Florida Statutes by the individual officers and incorporated into the budget for consideration by the Board, except for the Tax Collector's Office whose budget is based on property tax revenue.
- ✓ Property/Liability Insurance:
 - The County is self-insured up to certain thresholds for property losses and liability claims. Rates are established annually based on total insured value of property and historical liability claims experience. The total premium charged by the Property/Liability Fund is spread across the following funds:

General Fund	31%	Water & Sewer	28%
Transportation	16%	Solid Waste	10%
Fire	14%	Other	1%
- ✓ Capital Equipment:
 - Departments provided justification for all capital equipment needs such as fleet and specialized equipment purchases. Practical needs are first met with available current inventory before replacement through purchase.
- ✓ Capital Improvements and Carryforward:
 - Capital infrastructure needs were prioritized and presented with detailed descriptions, justification, cost estimates, and identifiable funding. Submission of needs is made in the form of a five-year plan that includes the current year's budget, four years out and future needs. Available project balances from the current year will be carried forward after September 30, 2017.
- ✓ Grant Funding and Equipment Carryforward:
 - Operating grant funding included in the current year with unexpended balances as of September 30th can be carried forward as part of the final adopted budget based on the terms of the agreements and estimated unspent budget.
 - Funding for specific equipment items included in the current year budget which are not anticipated to be purchased or received by September 30th will be brought forward and reestablished in the following year as an amendment to the budget posted in December.

In all cases, the inclusion of carryforward funds will not affect ending reserves.

BUDGETARY BASIS AND ASSUMPTIONS

Reserves:

- It is essential that the county maintain adequate levels of reserves across all funds as a protection to taxpayers to mitigate current and future risks (revenue shortfalls and unanticipated expenditures). Fund balance levels are also a crucial consideration in long-term financial planning. Focus is placed on maintaining Reserves at a fiscally prudent level (20% of expenditures for General Fund for credit rating maintenance) while providing services at a reasonable cost.

FUND STRUCTURE SUMMARY

FY2017/18 TOTAL BUDGET \$755,321,456

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
01 GENERAL FUNDS				
01 GENERAL FUNDS				
00100 GENERAL FUND	198,013,418	257,318,137	265,794,058	8,475,921
00103 NATURAL LAND ENDOWMENT FUND	76,634	817,548	783,729	(33,819)
00112 BCC PROJECTS	198,702	-	453,500	453,500
13000 STORMWATER FUND	4,922	-	193,117	193,117
13100 ECONOMIC DEVELOPMENT	1,269,458	2,494,131	2,368,688	(125,443)
01 GENERAL FUNDS Total	199,563,134	260,629,816	269,593,092	8,963,275
02 REPLACEMENT FUNDS				
00100 GENERAL FUND	-	-	-	-
00108 FACILITIES MAINTENANCE FUND	603,522	862,808	624,996	(237,812)
00109 FLEET REPLACEMENT FUND	401,124	1,051,419	453,581	(597,838)
00111 TECHNOLOGY REPLACEMENT FUND	721,534	957,593	281,126	(676,467)
02 REPLACEMENT FUNDS Total	1,726,180	2,871,820	1,359,703	(1,512,117)
03 AGENCY FUNDS				
60301 BOCC AGENCY FUND	10,813	-	-	-
60302 PUBLIC SAFETY	4,805	-	-	-
60303 LIBRARIES-DESIGNATED	28,317	49,000	49,000	-
60304 ANIMAL CONTROL	16,439	20,000	20,000	-
60305 HISTORICAL COMMISSION	-	22,431	22,431	-
60307 4-H COUNSEL COOP EXTENSION	31,557	-	-	-
60308 ADULT DRUG COURT	48,775	-	-	-
60310 EXTENSION SERVICE PROGRAMS	13,763	-	-	-
03 AGENCY FUNDS Total	154,470	91,431	91,431	-
01 GENERAL FUNDS Total	201,443,783	263,593,067	271,044,226	7,451,158
02 TRANSPORTATION FUNDS				
04 TRANSPORTATION FUNDS				
10101 TRANSPORTATION TRUST FUND	15,234,077	18,586,177	21,848,138	3,261,961
10102 NINTH-CENT FUEL TAX FUND	6,160,899	6,536,795	6,924,779	387,984
04 TRANSPORTATION FUNDS Total	21,394,976	25,122,972	28,772,917	3,649,945
05 SALES TAX FUNDS				
11500 INFRASTRUCTURE TAX FUND	6,683,067	21,836,638	16,345,836	(5,490,802)
11541 INFRASTRUCTURE-COUNTY COMMIS	22,313,932	5,170,000	4,086,324	(1,083,676)
11560 2014 INFRASTRUCTURE SALES TAX	17,896,148	46,031,406	52,477,866	6,446,460
11641 PUBLIC WORKS-INTERLOCAL AGREEM	724,612	-	-	-
12601 ARTERIAL-IMPACT FEE	28,240	(10,169,934)	(5,700,581)	4,469,353
12602 NORTH COLLECTOR-IMPACT FEE	43,090	64,176	66,305	2,129
12603 WEST COLLECTOR-IMPACT FEE	-	(325,508)	198,000	523,508
12604 EAST COLLECTOR-IMPACT FEE	-	100,000	365,849	265,849
12605 SOUTH CENTRAL-IMPACT FEE	-	(1,947,964)	(1,693,054)	254,910
05 SALES TAX FUNDS Total	47,689,089	60,758,814	66,146,545	5,387,731
02 TRANSPORTATION FUNDS Total	69,084,065	85,881,786	94,919,462	9,037,676
03 FIRE DISTRICT FUNDS				
06 FIRE DISTRICT FUNDS				
11200 FIRE PROTECTION FUND	49,847,181	69,551,025	77,184,839	7,633,814
11201 FIRE PROT FUND-REPLACE & RENEW	1,479,594	-	-	-

FUND STRUCTURE SUMMARY

FY2017/18 TOTAL BUDGET \$755,321,456

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
11207 FIRE PROTECT FUND-CASSELBERRY	4,201,869	4,151,791	4,587,222	435,431
12801 FIRE/RESCUE-IMPACT FEE	-	3,369,917	-	(3,369,917)
06 FIRE DISTRICT FUNDS Total	55,528,644	77,072,733	81,772,061	4,699,328
03 FIRE DISTRICT FUNDS Total	55,528,644	77,072,733	81,772,061	4,699,328
04 SPECIAL REVENUE FUNDS				
07 BUILDING FUNDS				
10400 BUILDING PROGRAM	3,122,986	6,179,688	6,851,550	671,862
07 BUILDING FUNDS Total	3,122,986	6,179,688	6,851,550	671,862
08 TOURISM FUNDS				
11000 TOURIST DEVELOPMENT FUND	6,385,349	3,415,989	4,416,153	1,000,164
11001 PROFESS SPORTS FRANCHISE TAX	1,591,917	2,755,271	3,107,502	352,231
08 TOURISM FUNDS Total	7,977,266	6,171,260	7,523,655	1,352,395
09 COURT RELATED FUNDS				
11400 COURT SUPP TECH FEE (ARTV)	913,027	1,339,208	1,195,624	(143,584)
12302 TEEN COURT	112,430	237,776	237,464	(312)
09 COURT RELATED FUNDS Total	1,025,457	1,576,984	1,433,088	(143,896)
10 EMS TRUST FUNDS				
11800 EMS TRUST FUND	78,132	-	-	-
10 EMS TRUST FUNDS Total	78,132	-	-	-
11 GRANT FUNDS				
00110 ADULT DRUG COURT GRANT FUND	318,578	324,996	324,996	0
11901 COMMUNITY DEVELOPMEN BLK GRANT	1,528,186	1,654,887	1,665,154	10,267
11902 HOME PROGRAM GRANT	385,694	497,897	496,754	(1,143)
11904 EMERGENCY SHELTER GRANTS	164,489	151,092	148,985	(2,107)
11905 COMMUNITY SVC BLOCK GRANT	270,128	41,931	43,561	1,630
11908 DISASTER PREPAREDNESS	221,003	31,885	41,056	9,171
11909 MOSQUITO CONTROL GRANT	260,364	502,468	502,468	(0)
11912 PUBLIC SAFETY GRANTS (STATE)	520,770	-	-	-
11915 PUBLIC SAFETY GRANTS (FEDERAL)	16,255	-	-	-
11916 PUBLIC WORKS GRANTS	7,453,726	-	-	-
11917 LEISURE SERVICES GRANTS	-	-	-	-
11918 GROWTH MANAGEMENT GRANTS	-	-	-	-
11919 COMMUNITY SVC GRANTS	1,698,427	479,291	479,291	0
11920 NEIGHBOR STABIL PROGRAM GRANT	333,646	31,402	42,295	10,893
11925 DCF REINVESTMENT GRANT FUND	547,889	-	1,200,000	1,200,000
11926 CITY OF SANFORD CDBG	443,058	414,546	401,643	(12,903)
11930 RESOURCE MANAGEMENT GRANTS	75,950	21,746	22,535	789
12014 AFFORDABLE HOUSING 13/14	103,729	-	-	-
12015 SHIP AFFORDABLE HOUSING 14/15	813,605	31,402	-	(31,402)
12016 SHIP AFFORDABLE HOUSING 15/16	141,941	-	-	-
12017 SHIP AFFORDABLE HOUSING 16/17	-	2,450,135	42,600	(2,407,535)
12018 SHIP AFFORDABLE HOUSING 17/18	-	-	-	-
11 GRANT FUNDS Total	15,297,437	6,633,678	5,411,338	(1,222,340)
12 LAW ENFORCEMENT FUNDS				
00101 POLICE EDUCATION FUND	137,031	200,000	150,000	(50,000)
12101 LAW ENFORCEMENT TST-LOCAL	1,509,667	-	-	-
12102 LAW ENFORCEMENT TST-JUSTICE	75,103	-	-	-

FUND STRUCTURE SUMMARY

FY2017/18 TOTAL BUDGET \$755,321,456

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
12802 LAW ENFORCEMENT-IMPACT FEE	-	-	-	-
12 LAW ENFORCEMENT FUNDS Total	1,721,801	200,000	150,000	(50,000)
13 SPECIAL REVENUE FUNDS				
00104 BOATING IMPROVEMENT FUND	45,604	408,282	302,969	(105,313)
12200 ARBOR VIOLATION TRUST FUND	-	148,281	148,669	388
12300 ALCOHOL/DRUG ABUSE FUND	25,545	148,169	187,306	39,137
12804 LIBRARY-IMPACT FEE	102,683	100,318	127,823	27,505
12805 DRAINAGE-IMPACT FEE	-	-	-	-
13 SPECIAL REVENUE FUNDS Total	173,832	805,050	766,767	(38,283)
14 EMERGENCY 911 FUNDS				
12500 EMERGENCY 911 FUND	4,254,837	5,031,843	5,710,710	678,867
14 EMERGENCY 911 FUNDS Total	4,254,837	5,031,843	5,710,710	678,867
15 CRA FUNDS				
13300 17/92 REDEVELOPMENT TI FUND	907,187	9,966,340	12,098,887	2,132,547
15 CRA FUNDS Total	907,187	9,966,340	12,098,887	2,132,547
16 MSBU FUNDS				
15000 MSBU STREET LIGHTING	2,390,634	3,091,500	3,139,950	48,450
15100 MSBU RESIDENTIAL SOLID WASTE	14,017,550	18,465,000	19,698,000	1,233,000
16000 MSBU PROGRAM	745,088	2,054,113	2,211,832	157,719
16005 MSBU MILLS (LM/AWC)	13,503	217,825	301,465	83,640
16006 MSBU PICKETT (LM/AWC)	56,449	202,850	216,210	13,360
16007 MSBU AMORY (LM/AWC)	2,887	25,790	26,203	413
16010 MSBU CEDAR RIDGE (GRNDS MAINT)	24,241	63,405	52,125	(11,280)
16013 MSBU HOWELL CREEK (LM/AWC)	2,030	11,505	11,630	125
16020 MSBU HORSESHOE (LM/AWC)	2,449	24,575	9,500	(15,075)
16021 MSBU MYRTLE (LM/AWC)	6,535	9,855	10,600	745
16023 MSBU SPRING WOOD LAKE (LM/AWC)	2,738	25,160	25,650	490
16024 MSBU LAKE OF THE WOODS(LM/AWC)	2,828	82,155	131,640	49,485
16025 MSBU MIRROR (LM/AWC)	2,821	52,295	58,575	6,280
16026 MSBU SPRING (LM/AWC)	2,858	177,150	197,418	20,268
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)	2,404	49,290	52,225	2,935
16028 MSBU BURKETT (LM/AWC)	1,564	48,440	52,840	4,400
16030 MSBU SWEETWATER COVE (LM/AWC)	34,945	45,540	54,728	9,188
16031 MSBU LAKE ASHER AWC	-	-	5,385	5,385
16032 MSBU ENGLISH ESTATES (LM/AWC)	-	-	3,470	3,470
16033 MSBU GRACE LAKE (LM/AWC)	-	-	23,675	23,675
16035 MSBU BUTTONWOOD POND (LM/AWC)	2,668	5,470	6,435	965
16036 MSBU HOWELL LAKE (LM/AWC)	54,210	206,350	206,555	205
16 MSBU FUNDS Total	17,368,401	24,858,268	26,496,111	1,637,843
04 SPECIAL REVENUE FUNDS Total	51,927,335	61,423,111	66,442,106	5,018,995
05 DEBT SERVICE FUNDS				
17 DEBT SERVICE FUNDS				
21200 GENERAL REVENUE DEBT	1,537,744	1,539,446	1,548,432	8,986
21235 GENERAL REVENUE DEBT - 2014	1,641,200	1,640,600	1,639,200	(1,400)

FUND STRUCTURE SUMMARY

FY2017/18 TOTAL BUDGET \$755,321,456

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
21300 COUNTY SHARED REVENUE DEBT	1,746,171	1,741,606	1,741,494	(112)
22500 SALES TAX BONDS	4,990,900	4,987,275	4,982,275	(5,000)
17 DEBT SERVICE FUNDS Total	9,916,015	9,908,927	9,911,401	2,474
05 DEBT SERVICE FUNDS Total	9,916,015	9,908,927	9,911,401	2,474
06 CAPITAL FUNDS				
18 CAPITAL FUNDS				
30600 INFRASTRUCTURE IMP OP FUND	872,421	150,000	-	(150,000)
30700 SPORTS COMPLEX/SOLDIERS CREEK	19,034,502	68,377	-	(68,377)
32000 JAIL PROJECT/2005	-	-	-	-
32100 NATURAL LANDS/TRAILS	190,182	1,973,626	1,288,779	(684,847)
32200 COURTHOUSE PROJECTS FUND	-	-	-	-
39999 CAPITAL ASSETS FUND	(11,347,178)	-	-	-
18 CAPITAL FUNDS Total	8,749,926	2,192,003	1,288,779	(903,224)
06 CAPITAL FUNDS Total	8,749,926	2,192,003	1,288,779	(903,224)
07 ENTERPRISE FUNDS				
19 WATER & SEWER FUNDS				
40100 WATER AND SEWER FUND	57,506,401	88,924,740	88,268,154	(656,586)
40102 CONNECTION FEES-WATER	554,197	774,305	743,199	(31,106)
40103 CONNECTION FEES-SEWER	2,961,167	1,826,813	2,694,793	867,980
40105 WATER & SEWER BONDS, SERIES 20	(11,897)	8,538	5,240	(3,298)
40106 2010 BOND SERIES	-	2,540	2,729	189
40107 WATER & SEWER DEBT SERVICE RES	-	18,118,726	18,121,674	2,948
40108 WATER & SEWER CAPITAL IMPROVEM	1,292,249	41,212,623	17,772,187	(23,440,436)
40115 WATER & SEWER BOND SER 2015A&B	(1,949,803)	-	-	-
19 WATER & SEWER FUNDS Total	60,352,313	150,868,285	127,607,976	(23,260,309)
20 SOLID WASTE FUNDS				
40201 SOLID WASTE FUND	10,507,312	38,523,142	39,697,208	1,174,066
40204 LANDFILL MANAGEMENT ESCROW	-	19,436,909	20,112,740	675,831
20 SOLID WASTE FUNDS Total	10,507,312	57,960,051	59,809,948	1,849,897
07 ENTERPRISE FUNDS Total	70,859,625	208,828,336	187,417,924	(21,410,412)
08 INTERNAL SERVICE FUNDS				
21 INTERNAL SERVICE FUNDS				
50100 PROPERTY/CASUALTY INSURANCE FU	2,068,330	7,812,634	7,550,617	(262,017)
50200 WORKERS COMPENSATION FUND	1,167,276	7,208,889	7,228,098	19,209
50300 HEALTH INSURANCE FUND	18,590,367	24,692,035	27,746,782	3,054,747
21 INTERNAL SERVICE FUNDS Total	21,825,972	39,713,557	42,525,497	2,811,940
08 INTERNAL SERVICE FUNDS Total	21,825,972	39,713,557	42,525,497	2,811,940
99 N/A				
99 N/A				
00127 COUNTY OF SEMINOLE SUPV ELECTN	3,016,844	-	-	-
99 N/A Total	3,016,844	-	-	-
99 N/A Total	3,016,844	-	-	-
Grand Total	492,352,210	748,613,521	755,321,456	6,707,935



COUNTYWIDE MILLAGE SUMMARY

	ADOPTED MILLAGE RATES					TENTATIVE
	BY FISCAL YEAR					
	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
COUNTYWIDE						
General Fund	4.8751	4.8751	4.8751	4.8751	4.8751	4.8751
SPECIAL DISTRICTS						
Unincorporated Road MSTU	0.1107	0.1107	0.1107	0.1107	0.1107	0.1107
Fire/Rescue MSTU	<u>2.3299</u>	<u>2.3299</u>	<u>2.3299</u>	<u>2.3299</u>	<u>2.3299</u>	<u>2.7649</u>
Total Special Districts	2.4406	2.4406	2.4406	2.4406	2.4406	2.8756
TOTAL BCC APPROVED	7.3157	7.3157	7.3157	7.3157	7.3157	7.7507

Voter Approved Millages

COUNTYWIDE						
Debt Services						
Natural Lands/Trails Voted Debt	0.1700	N/A	N/A	N/A	N/A	N/A
TOTAL VOTER APPROVED	0.1700	0.0000	0.0000	0.0000	0.0000	0.0000

OTHER COUNTYWIDE TAXING AUTHORITIES

Seminole County						
School Board	7.5530	7.3610	7.1970	7.1490	6.8570	6.5690
School Board Voted Millage		1.0000	0.7000	0.7000	0.7000	0.0000
Total School Board	7.5530	8.3610	7.8970	7.8490	7.5570	6.5690
St. Johns River Water Management District						
	<u>0.3313</u>	<u>0.3283</u>	<u>0.3164</u>	<u>0.3023</u>	<u>0.2885</u>	<u>0.2724</u>
TOTAL OTHER AGENCIES	7.8843	8.6893	8.2134	8.1513	7.8455	6.8414

Fiscal Year	Countywide	Roads	Fire	Total BCC Approved
2011/12	4.8751	0.1107	2.3299	7.3157
2010/11	4.8751	0.1107	2.3299	7.3157
2009/10	4.9000	0.1107	2.3299	7.3406
2008/09	4.5153	0.1107	2.3299	6.9559
2007/08	4.3578	0.1068	2.3299	6.7945
2006/07	4.9989	0.1228	2.6334	7.7551
2005/06	4.9989	0.1228	2.6334	7.7551
2004/05	4.9989	0.1228	2.6334	7.7551
2003/04	4.9989	0.1228	2.6334	7.7551
2002/03	4.9989	0.1228	2.6334	7.7551
2001/02	4.9989	0.6591	2.0971	7.7551
2000/01	4.9989	0.6591	2.0971	7.7551
1999/00	4.9989	0.6591	2.0971	7.7551
1998/99	5.1579	0.6591	2.0971	7.9141

FIVE YEAR GROSS TAXABLE VALUE COMPARISON

FY 2013/14		FY 2014/15		FY 2015/16		FY 2016/17		*FY 2017/18	
AMOUNT	% OF Change	AMOUNT	% OF Change	AMOUNT	% OF Change	AMOUNT	% OF Change	AMOUNT	% OF Change

COUNTYWIDE:

Prior Year Gross Taxable Value	\$23,594,964,485		\$24,292,150,212		\$25,604,515,399		\$27,067,363,033		\$28,539,863,025	
Reappraisals	\$505,134,825	2.14%	\$1,055,608,781	4.35%	\$1,124,849,503	4.39%	\$1,131,030,305	4.18%	\$1,740,862,370	6.10%
Taxable Value without New Construction	\$24,100,099,310		\$25,347,758,993		\$26,729,364,902		\$28,198,393,338		\$30,280,725,395	
New Construction	192,050,902	0.81%	256,756,406	1.06%	337,998,131	1.32%	341,469,687	1.26%	398,693,599	1.40%
Gross Taxable Value	\$24,292,150,212	2.95%	\$25,604,515,399	5.41%	\$27,067,363,033	5.71%	\$28,539,863,025	5.44%	\$30,679,418,994	7.50%

UNINCORPORATED ROAD IMPROVEMENTS (MSTU)

Gross Taxable Value (Prior Year)	\$12,196,507,628		\$12,585,156,834		\$13,272,597,388		\$13,978,137,571		\$14,752,369,807	
Reappraisals	\$310,369,245	2.54%	\$562,699,705	4.47%	\$573,244,073	4.32%	\$556,811,693	3.98%	\$842,730,252	5.71%
Taxable Value without New Construction	\$12,506,876,873		\$13,147,856,539		\$13,845,841,461		\$14,534,949,264		\$15,595,100,059	
New Construction	78,279,961	0.64%	124,740,849	0.99%	132,296,110	1.00%	217,420,543	1.56%	125,849,041	0.85%
Gross Taxable Value	\$12,585,156,834	3.18%	\$13,272,597,388	5.46%	\$13,978,137,571	5.32%	\$14,752,369,807	5.54%	\$15,720,949,100	6.56%

FIRE RESCUE (MSTU)

Gross Taxable Value (Prior Year)	\$16,036,979,250		\$16,556,410,768		\$17,483,494,957		\$19,573,938,473		\$20,648,962,613	
Reappraisals	\$412,149,941	2.57%	\$770,897,134	4.66%	\$771,631,663	4.41%	\$821,983,108	4.20%	\$1,243,058,281	6.02%
Taxable Value without New Construction	\$16,449,129,191		\$17,327,307,902		\$18,255,126,620		\$20,395,921,581		\$21,892,020,894	
New Construction Casselberry Fire	107,281,577	0.67%	156,187,055	0.94%	171,149,862 1,147,661,991	0.98% 6.57%	253,041,032	1.29% 0.01%	236,274,785	1.14%
Gross Taxable Value	\$16,556,410,768	3.24%	\$17,483,494,957	5.60%	\$19,573,938,473	11.96%	\$20,648,962,613	5.50%	\$22,128,295,679	7.16%

Excluding FY 2017/18, gross taxable values are from the Property Appraiser's 403V Final Revised Recapitulation of Ad Valorem Assessment Roll.

New construction is from the DR420 Certification of Taxable Values.

*FY 2017/18 valuations reflect the Property Appraiser's DR420 Preliminary Certification Of Taxable Values as of June 16, 2017.

COUNTYWIDE BUDGET SUMMARY

	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 TENTATIVE BUDGET	FY18 VARIANCE
PROPERTY TAX RATE (MILLS)				
COUNTYWIDE	4.8751	4.8751	4.8751	0.0000
ROADS MSTU	0.1107	0.1107	0.1107	0.0000
FIRE MSTU	2.3299	2.3299	2.7649	0.4350
VALUE OF A MILL (96%)				
COUNTYWIDE	26.0 M	27.4 M	29.5 M	2.1 M
ROADS MSTU	13.4 M	14.2 M	15.1 M	.9 M
FIRE MSTU	18.8 M	19.8 M	21.3 M	1.5 M
01 SOURCES				
310 AD VALOREM TAXES	172,844,499	182,050,898	204,135,047	22,084,149
310 TAXES	67,177,537	68,177,116	70,259,792	2,082,676
320 PERMITS FEES & SPECIAL ASS	23,951,091	22,786,750	23,081,194	294,444
330 INTERGOVERNMENTAL REVENUE	61,475,943	54,442,095	56,004,355	1,562,260
340 CHARGES FOR SERVICES	113,354,803	119,792,407	121,512,012	1,719,605
350 JUDGEMENTS FINES & FORFEIT	1,882,985	1,143,000	1,028,000	(115,000)
360 MISCELLANEOUS REVENUES	13,095,453	5,716,692	9,081,471	3,364,779
380 OTHER SOURCES	8,855,821	5,365,000	2,140,000	(3,225,000)
CURRENT REVENUES	462,638,131	459,473,958	487,241,871	27,767,913
381 INTERFUND TRANSFERS IN	31,376,619	35,631,840	35,531,602	(100,238)
399 FUND BALANCE	-	253,507,723	232,547,983	(20,959,740)
01 SOURCES Total	494,014,750	748,613,521	755,321,456	6,707,935
02 USES				
510 PERSONNEL SERVICES	119,295,371	110,524,430	117,738,136	7,213,706
530 OPERATING EXPENDITURES	169,808,105	109,875,969	118,115,356	8,239,387
540 INTERNAL SERVICE CHARGES	26,944,500	35,579,524	40,894,329	5,314,806
550 COST ALLOCATION (CONTRA)	(23,499,882)	(32,973,600)	(38,005,774)	(5,032,174)
560 CAPITAL OUTLAY	294,225	80,432,076	72,422,485	(8,009,591)
570 DEBT SERVICE	8,650,962	27,852,118	27,754,754	(97,364)
580 GRANTS & AIDS	36,638,747	22,453,186	22,215,766	(237,420)
596 TRANSFERS TO CONSTITUTIONA	125,637,404	134,621,193	138,743,970	4,122,777
CURRENT EXPENDITURES	463,769,433	488,364,896	499,879,022	11,514,127
590 INTERFUND TRANSFERS OUT	28,582,777	35,631,840	35,531,602	(100,238)
599 RESERVES	-	224,616,785	219,910,831	(4,705,954)
02 USES Total	492,352,210	748,613,521	755,321,456	6,707,935

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
00100 GENERAL FUND				
510 PERSONNEL SERVICES	30,853,529	32,020,159	35,524,920	3,504,761
530 OPERATING EXPENDITURES	27,333,660	29,696,348	30,571,233	874,885
540 INTERNAL SERVICE CHARGES	10,360,452	13,570,649	16,305,452	2,734,803
550 COST ALLOCATION (CONTRA)	(23,096,750)	(28,906,943)	(33,321,799)	(4,414,856)
560 CAPITAL OUTLAY	2,851,129	1,955,008	2,670,751	715,743
580 GRANTS & AIDS	10,694,315	8,956,848	9,156,952	200,104
590 INTERFUND TRANSFERS OUT	14,147,162	15,837,881	16,089,918	252,037
596 TRANSFERS TO CONSTITUTIONA	124,869,921	132,899,874	136,930,082	4,030,208
599 RESERVES	-	51,288,313	51,866,549	578,236
00100 GENERAL FUND Total	198,013,418	257,318,137	265,794,058	8,475,921
00101 POLICE EDUCATION FUND				
530 OPERATING EXPENDITURES	137,031	-	-	-
596 TRANSFERS TO CONSTITUTIONA	-	200,000	150,000	(50,000)
00101 POLICE EDUCATION FUND Total	137,031	200,000	150,000	(50,000)
00103 NATURAL LAND ENDOWMENT FUND				
510 PERSONNEL SERVICES	-	30,588	-	(30,588)
530 OPERATING EXPENDITURES	76,634	96,385	183,980	87,595
540 INTERNAL SERVICE CHARGES	-	550	-	(550)
580 GRANTS & AIDS	-	-	-	-
599 RESERVES	-	690,025	599,749	(90,276)
00103 NATURAL LAND ENDOWMENT FUND Total	76,634	817,548	783,729	(33,819)
00104 BOATING IMPROVEMENT FUND				
530 OPERATING EXPENDITURES	6,736	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	38,868	200,000	62,000	(138,000)
580 GRANTS & AIDS	-	-	-	-
599 RESERVES	-	208,282	240,969	32,687
00104 BOATING IMPROVEMENT FUND Total	45,604	408,282	302,969	(105,313)
00108 FACILITIES MAINTENANCE FUND				
530 OPERATING EXPENDITURES	271,504	-	552,201	552,201
560 CAPITAL OUTLAY	332,017	841,622	-	(841,622)
599 RESERVES	-	21,186	72,795	51,609
00108 FACILITIES MAINTENANCE FUND Total	603,522	862,808	624,996	(237,812)
00109 FLEET REPLACEMENT FUND				
530 OPERATING EXPENDITURES	2,249	-	-	-
560 CAPITAL OUTLAY	398,875	601,980	211,333	(390,647)
599 RESERVES	-	449,439	242,248	(207,191)
00109 FLEET REPLACEMENT FUND Total	401,124	1,051,419	453,581	(597,838)
00110 ADULT DRUG COURT GRANT FUND				
510 PERSONNEL SERVICES	57,041	47,468	49,808	2,340
530 OPERATING EXPENDITURES	260,882	271,353	269,013	(2,340)
540 INTERNAL SERVICE CHARGES	654	6,175	6,175	-
00110 ADULT DRUG COURT GRANT FUND Total	318,578	324,996	324,996	0

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
00111 TECHNOLOGY REPLACEMENT FUND				
530 OPERATING EXPENDITURES	648,886	441,402	484,581	43,179
540 INTERNAL SERVICE CHARGES	-	191	-	(191)
550 COST ALLOCATION (CONTRA)	-	-	(593,492)	(593,492)
560 CAPITAL OUTLAY	72,648	516,000	121,000	(395,000)
599 RESERVES	-	-	269,037	269,037
00111 TECHNOLOGY REPLACEMENT FUND Total	721,534	957,593	281,126	(676,467)
00112 BCC PROJECTS				
530 OPERATING EXPENDITURES	4,372	-	155,000	155,000
560 CAPITAL OUTLAY	194,330	-	298,500	298,500
00112 BCC PROJECTS Total	198,702	-	453,500	453,500
00127 COUNTY OF SEMINOLE SUPV ELECTN				
510 PERSONNEL SERVICES	1,770,464	-	-	-
530 OPERATING EXPENDITURES	1,026,390	-	-	-
560 CAPITAL OUTLAY	10,076	-	-	-
590 INTERFUND TRANSFERS OUT	209,914	-	-	-
00127 COUNTY OF SEMINOLE SUPV ELECTN Total	3,016,844	-	-	-
10101 TRANSPORTATION TRUST FUND				
510 PERSONNEL SERVICES	8,673,888	12,746,131	12,758,481	12,350
530 OPERATING EXPENDITURES	3,940,128	4,416,489	4,533,700	117,211
540 INTERNAL SERVICE CHARGES	2,747,808	4,035,324	4,471,353	436,030
550 COST ALLOCATION (CONTRA)	(403,132)	(4,066,657)	(4,090,483)	(23,826)
560 CAPITAL OUTLAY	184,239	57,723	818,401	760,678
580 GRANTS & AIDS	6,946	7,455	7,865	410
590 INTERFUND TRANSFERS OUT	59,265	-	-	-
596 TRANSFERS TO CONSTITUTIONA	24,934	26,200	27,598	1,398
599 RESERVES	-	1,363,512	3,321,223	1,957,711
10101 TRANSPORTATION TRUST FUND Total	15,234,077	18,586,177	21,848,138	3,261,961
10102 NINTH-CENT FUEL TAX FUND				
530 OPERATING EXPENDITURES	-	-	-	-
580 GRANTS & AIDS	6,160,899	6,536,795	6,924,779	387,984
10102 NINTH-CENT FUEL TAX FUND Total	6,160,899	6,536,795	6,924,779	387,984
10400 BUILDING PROGRAM				
510 PERSONNEL SERVICES	2,541,372	2,822,145	3,180,874	358,729
530 OPERATING EXPENDITURES	93,582	138,683	154,996	16,313
540 INTERNAL SERVICE CHARGES	282,495	433,364	472,077	38,713
560 CAPITAL OUTLAY	196,712	21,267	81,501	60,234
590 INTERFUND TRANSFERS OUT	8,825	-	-	-
599 RESERVES	-	2,764,229	2,962,102	197,873
10400 BUILDING PROGRAM Total	3,122,986	6,179,688	6,851,550	671,862
11000 TOURIST DEVELOPMENT FUND				
510 PERSONNEL SERVICES	40,472	39,871	41,628	1,757
530 OPERATING EXPENDITURES	117,673	90,387	90,387	-
540 INTERNAL SERVICE CHARGES	6,200	8,019	30,000	21,981
560 CAPITAL OUTLAY	4,355,271	-	-	-

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
570 DEBT SERVICE	-	-	50,000	50,000
580 GRANTS & AIDS	225,000	225,000	325,000	100,000
590 INTERFUND TRANSFERS OUT	1,640,734	1,940,600	1,939,200	(1,400)
599 RESERVES	-	1,112,112	1,939,938	827,826
11000 TOURIST DEVELOPMENT FUND Total	6,385,349	3,415,989	4,416,153	1,000,164
11001 PROFESS SPORTS FRANCHISE TAX				
510 PERSONNEL SERVICES	244,690	284,626	480,279	195,653
530 OPERATING EXPENDITURES	1,291,248	1,721,854	1,663,230	(58,624)
540 INTERNAL SERVICE CHARGES	53,266	64,613	69,964	5,351
560 CAPITAL OUTLAY	-	-	-	-
590 INTERFUND TRANSFERS OUT	2,714	-	-	-
599 RESERVES	-	684,178	894,029	209,851
11001 PROFESS SPORTS FRANCHISE TAX Total	1,591,917	2,755,271	3,107,502	352,231
11200 FIRE PROTECTION FUND				
510 PERSONNEL SERVICES	40,425,649	43,883,992	45,612,726	1,728,734
530 OPERATING EXPENDITURES	3,199,642	4,115,975	4,687,080	571,105
540 INTERNAL SERVICE CHARGES	4,998,109	5,814,098	6,366,561	552,463
560 CAPITAL OUTLAY	139,330	729,177	2,831,049	2,101,872
580 GRANTS & AIDS	278,953	373,739	918,048	544,309
590 INTERFUND TRANSFERS OUT	97,130	-	-	-
596 TRANSFERS TO CONSTITUTIONA	708,367	761,067	856,665	95,598
599 RESERVES	-	13,872,977	15,912,710	2,039,733
11200 FIRE PROTECTION FUND Total	49,847,181	69,551,025	77,184,839	7,633,814
11201 FIRE PROT FUND-REPLACE & RENEW				
530 OPERATING EXPENDITURES	12,418	-	-	-
560 CAPITAL OUTLAY	1,446,966	-	-	-
590 INTERFUND TRANSFERS OUT	20,210	-	-	-
11201 FIRE PROT FUND-REPLACE & RENEW Total	1,479,594	-	-	-
11207 FIRE PROTECT FUND-CASSELBERRY				
510 PERSONNEL SERVICES	3,585,398	3,414,462	3,619,478	205,016
530 OPERATING EXPENDITURES	209,789	328,258	327,294	(964)
540 INTERNAL SERVICE CHARGES	406,681	409,071	620,450	211,379
560 CAPITAL OUTLAY	-	-	20,000	20,000
599 RESERVES	-	-	-	-
11207 FIRE PROTECT FUND-CASSELBERRY Total	4,201,869	4,151,791	4,587,222	435,431
11400 COURT SUPP TECH FEE (ARTV)				
510 PERSONNEL SERVICES	331,462	323,070	342,584	19,514
530 OPERATING EXPENDITURES	502,680	629,704	660,412	30,708
540 INTERNAL SERVICE CHARGES	-	6,434	-	(6,434)
560 CAPITAL OUTLAY	15,105	30,000	16,000	(14,000)
580 GRANTS & AIDS	63,780	63,780	63,780	-
599 RESERVES	-	286,220	112,848	(173,372)
11400 COURT SUPP TECH FEE (ARTV) Total	913,027	1,339,208	1,195,624	(143,584)
11500 INFRASTRUCTURE TAX FUND				
540 INTERNAL SERVICE CHARGES	102,438	-	-	-

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
560 CAPITAL OUTLAY	5,834,619	6,700,000	5,000,000	(1,700,000)
580 GRANTS & AIDS	746,010	-	-	-
599 RESERVES	-	15,136,638	11,345,836	(3,790,802)
11500 INFRASTRUCTURE TAX FUND Total	6,683,067	21,836,638	16,345,836	(5,490,802)
11541 INFRASTRUCTURE-COUNTY COMMIS				
530 OPERATING EXPENDITURES	113,641	70,000	63,100	(6,900)
540 INTERNAL SERVICE CHARGES	573,891	-	-	-
560 CAPITAL OUTLAY	14,808,585	5,100,000	1,150,000	(3,950,000)
580 GRANTS & AIDS	6,817,816	-	-	-
590 INTERFUND TRANSFERS OUT	-	-	-	-
599 RESERVES	-	-	2,873,224	2,873,224
11541 INFRASTRUCTURE-COUNTY COMMIS Total	22,313,932	5,170,000	4,086,324	(1,083,676)
11560 2014 INFRASTRUCTURE SALES TAX				
530 OPERATING EXPENDITURES	309,528	60,000	897,000	837,000
540 INTERNAL SERVICE CHARGES	154,011	4,066,657	4,090,483	23,826
560 CAPITAL OUTLAY	14,008,513	35,160,850	40,938,813	5,777,963
580 GRANTS & AIDS	3,424,096	-	750,000	750,000
599 RESERVES	-	6,743,899	5,801,570	(942,329)
11560 2014 INFRASTRUCTURE SALES TAX Total	17,896,148	46,031,406	52,477,866	6,446,460
11641 PUBLIC WORKS-INTERLOCAL AGREEM				
530 OPERATING EXPENDITURES	30,425	-	-	-
560 CAPITAL OUTLAY	690,441	-	-	-
590 INTERFUND TRANSFERS OUT	3,746	-	-	-
11641 PUBLIC WORKS-INTERLOCAL AGREEM Total	724,612	-	-	-
11800 EMS TRUST FUND				
530 OPERATING EXPENDITURES	78,132	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
11800 EMS TRUST FUND Total	78,132	-	-	-
11901 COMMUNITY DEVELOPMEN BLK GRANT				
510 PERSONNEL SERVICES	-	-	-	-
530 OPERATING EXPENDITURES	73,165	100,977	94,715	(6,262)
540 INTERNAL SERVICE CHARGES	229,752	230,000	239,577	9,577
560 CAPITAL OUTLAY	-	90,000	-	(90,000)
580 GRANTS & AIDS	1,225,269	1,233,910	1,330,862	96,952
11901 COMMUNITY DEVELOPMEN BLK GRANT Total	1,528,186	1,654,887	1,665,154	10,267
11902 HOME PROGRAM GRANT				
530 OPERATING EXPENDITURES	10,024	29,790	29,675	(115)
540 INTERNAL SERVICE CHARGES	40,729	20,000	20,000	-
580 GRANTS & AIDS	334,941	448,107	447,079	(1,028)
590 INTERFUND TRANSFERS OUT	-	-	-	-
11902 HOME PROGRAM GRANT Total	385,694	497,897	496,754	(1,143)
11904 EMERGENCY SHELTER GRANTS				
530 OPERATING EXPENDITURES	2,235	5,731	-	(5,731)
540 INTERNAL SERVICE CHARGES	12,072	5,000	-	(5,000)

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
580 GRANTS & AIDS	150,181	140,361	148,985	8,624
11904 EMERGENCY SHELTER GRANTS Total	164,489	151,092	148,985	(2,107)
11905 COMMUNITY SVC BLOCK GRANT				
510 PERSONNEL SERVICES	34,457	41,931	43,410	1,479
530 OPERATING EXPENDITURES	56,443	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	151	151
580 GRANTS & AIDS	179,228	-	-	-
11905 COMMUNITY SVC BLOCK GRANT Total	270,128	41,931	43,561	1,630
11908 DISASTER PREPAREDNESS				
510 PERSONNEL SERVICES	41,712	31,885	41,056	9,171
530 OPERATING EXPENDITURES	149,932	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	29,359	-	-	-
11908 DISASTER PREPAREDNESS Total	221,003	31,885	41,056	9,171
11909 MOSQUITO CONTROL GRANT				
510 PERSONNEL SERVICES	123,060	-	422,915	422,915
530 OPERATING EXPENDITURES	89,328	502,468	51,622	(450,846)
560 CAPITAL OUTLAY	47,976	-	27,931	27,931
11909 MOSQUITO CONTROL GRANT Total	260,364	502,468	502,468	(0)
11912 PUBLIC SAFETY GRANTS (STATE)				
510 PERSONNEL SERVICES	-	-	-	-
530 OPERATING EXPENDITURES	8,063	-	-	-
580 GRANTS & AIDS	512,706	-	-	-
599 RESERVES	-	-	-	-
11912 PUBLIC SAFETY GRANTS (STATE) Total	520,770	-	-	-
11915 PUBLIC SAFETY GRANTS (FEDERAL)				
530 OPERATING EXPENDITURES	16,255	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
11915 PUBLIC SAFETY GRANTS (FEDERAL) Total	16,255	-	-	-
11916 PUBLIC WORKS GRANTS				
530 OPERATING EXPENDITURES	9,636	-	-	-
560 CAPITAL OUTLAY	7,424,816	-	-	-
580 GRANTS & AIDS	19,274	-	-	-
11916 PUBLIC WORKS GRANTS Total	7,453,726	-	-	-
11917 LEISURE SERVICES GRANTS				
530 OPERATING EXPENDITURES	-	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
11917 LEISURE SERVICES GRANTS Total	-	-	-	-
11918 GROWTH MANAGEMENT GRANTS				
580 GRANTS & AIDS	-	-	-	-
11918 GROWTH MANAGEMENT GRANTS Total	-	-	-	-
11919 COMMUNITY SVC GRANTS				

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
510 PERSONNEL SERVICES	59,747	62,250	62,907	657
530 OPERATING EXPENDITURES	34,980	27,744	13,700	(14,044)
540 INTERNAL SERVICE CHARGES	-	-	43	43
580 GRANTS & AIDS	1,603,700	389,297	402,641	13,344
11919 COMMUNITY SVC GRANTS Total	1,698,427	479,291	479,291	0
11920 NEIGHBOR STABIL PROGRAM GRANT				
510 PERSONNEL SERVICES	44,536	31,402	42,145	10,743
530 OPERATING EXPENDITURES	10,799	-	-	-
540 INTERNAL SERVICE CHARGES	25,123	-	151	151
580 GRANTS & AIDS	253,188	-	-	-
11920 NEIGHBOR STABIL PROGRAM GRANT Total	333,646	31,402	42,295	10,893
11925 DCF REINVESTMENT GRANT FUND				
510 PERSONNEL SERVICES	-	-	-	-
530 OPERATING EXPENDITURES	480,291	-	995,567	995,567
540 INTERNAL SERVICE CHARGES	67,598	-	204,433	204,433
11925 DCF REINVESTMENT GRANT FUND Total	547,889	-	1,200,000	1,200,000
11926 CITY OF SANFORD CDBG				
510 PERSONNEL SERVICES	48,359	57,074	60,171	3,097
530 OPERATING EXPENDITURES	13,132	13,835	9,329	(4,506)
540 INTERNAL SERVICE CHARGES	17,085	12,000	12,000	-
580 GRANTS & AIDS	364,482	331,637	320,143	(11,494)
11926 CITY OF SANFORD CDBG Total	443,058	414,546	401,643	(12,903)
11930 RESOURCE MANAGEMENT GRANTS				
510 PERSONNEL SERVICES	19,318	21,746	22,535	789
530 OPERATING EXPENDITURES	56,632	-	-	-
11930 RESOURCE MANAGEMENT GRANTS Total	75,950	21,746	22,535	789
12014 AFFORDABLE HOUSING 13/14				
580 GRANTS & AIDS	103,729	-	-	-
12014 AFFORDABLE HOUSING 13/14 Total	103,729	-	-	-
12015 SHIP AFFORDABLE HOUSING 14/15				
510 PERSONNEL SERVICES	13,800	31,402	-	(31,402)
530 OPERATING EXPENDITURES	18,258	-	-	-
540 INTERNAL SERVICE CHARGES	56,842	-	-	-
580 GRANTS & AIDS	724,706	-	-	-
12015 SHIP AFFORDABLE HOUSING 14/15 Total	813,605	31,402	-	(31,402)
12016 SHIP AFFORDABLE HOUSING 15/16				
530 OPERATING EXPENDITURES	14,084	-	-	-
540 INTERNAL SERVICE CHARGES	94,266	-	-	-
580 GRANTS & AIDS	33,591	-	-	-
12016 SHIP AFFORDABLE HOUSING 15/16 Total	141,941	-	-	-
12017 SHIP AFFORDABLE HOUSING 16/17				
510 PERSONNEL SERVICES	-	-	42,145	42,145
530 OPERATING EXPENDITURES	-	155,013	-	(155,013)

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
540 INTERNAL SERVICE CHARGES	-	90,000	455	(89,545)
580 GRANTS & AIDS	-	2,205,122	-	(2,205,122)
12017 SHIP AFFORDABLE HOUSING 16/17 Total	-	2,450,135	42,600	(2,407,535)
12018 SHIP AFFORDABLE HOUSING 17/18				
510 PERSONNEL SERVICES	-	-	-	-
530 OPERATING EXPENDITURES	-	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
580 GRANTS & AIDS	-	-	-	-
12018 SHIP AFFORDABLE HOUSING 17/18 Total	-	-	-	-
12101 LAW ENFORCEMENT TST-LOCAL				
530 OPERATING EXPENDITURES	1,509,667	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
12101 LAW ENFORCEMENT TST-LOCAL Total	1,509,667	-	-	-
12102 LAW ENFORCEMENT TST-JUSTICE				
530 OPERATING EXPENDITURES	75,103	-	-	-
12102 LAW ENFORCEMENT TST-JUSTICE Total	75,103	-	-	-
12200 ARBOR VIOLATION TRUST FUND				
530 OPERATING EXPENDITURES	-	148,281	148,669	388
12200 ARBOR VIOLATION TRUST FUND Total	-	148,281	148,669	388
12300 ALCOHOL/DRUG ABUSE FUND				
530 OPERATING EXPENDITURES	7,740	-	-	-
580 GRANTS & AIDS	17,805	-	-	-
596 TRANSFERS TO CONSTITUTIONA	-	148,169	187,306	39,137
12300 ALCOHOL/DRUG ABUSE FUND Total	25,545	148,169	187,306	39,137
12302 TEEN COURT				
510 PERSONNEL SERVICES	99,601	-	-	-
530 OPERATING EXPENDITURES	2,157	-	-	-
540 INTERNAL SERVICE CHARGES	1,112	-	437	437
580 GRANTS & AIDS	9,560	-	-	-
596 TRANSFERS TO CONSTITUTIONA	-	160,883	167,318	6,435
599 RESERVES	-	76,893	69,709	(7,184)
12302 TEEN COURT Total	112,430	237,776	237,464	(312)
12500 EMERGENCY 911 FUND				
510 PERSONNEL SERVICES	294,096	324,421	313,671	(10,750)
530 OPERATING EXPENDITURES	957,502	995,237	1,017,437	22,200
540 INTERNAL SERVICE CHARGES	11,119	1,645	79,018	77,373
560 CAPITAL OUTLAY	2,472,899	-	48,500	48,500
580 GRANTS & AIDS	518,317	138,188	119,388	(18,800)
590 INTERFUND TRANSFERS OUT	905	-	-	-
596 TRANSFERS TO CONSTITUTIONA	-	425,000	425,000	-
599 RESERVES	-	3,147,352	3,707,696	560,344
12500 EMERGENCY 911 FUND Total	4,254,837	5,031,843	5,710,710	678,867
12601 ARTERIAL-IMPACT FEE				

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
560 CAPITAL OUTLAY	28,240	-	-	-
599 RESERVES	-	(10,169,934)	(5,700,581)	4,469,353
12601 ARTERIAL-IMPACT FEE Total	28,240	(10,169,934)	(5,700,581)	4,469,353
12602 NORTH COLLECTOR-IMPACT FEE				
560 CAPITAL OUTLAY	43,090	-	64,176	64,176
599 RESERVES	-	64,176	2,129	(62,047)
12602 NORTH COLLECTOR-IMPACT FEE Total	43,090	64,176	66,305	2,129
12603 WEST COLLECTOR-IMPACT FEE				
599 RESERVES	-	(325,508)	198,000	523,508
12603 WEST COLLECTOR-IMPACT FEE Total	-	(325,508)	198,000	523,508
12604 EAST COLLECTOR-IMPACT FEE				
599 RESERVES	-	100,000	365,849	265,849
12604 EAST COLLECTOR-IMPACT FEE Total	-	100,000	365,849	265,849
12605 SOUTH CENTRAL-IMPACT FEE				
599 RESERVES	-	(1,947,964)	(1,693,054)	254,910
12605 SOUTH CENTRAL-IMPACT FEE Total	-	(1,947,964)	(1,693,054)	254,910
12801 FIRE/RESCUE-IMPACT FEE				
560 CAPITAL OUTLAY	-	3,369,917	-	(3,369,917)
599 RESERVES	-	-	-	-
12801 FIRE/RESCUE-IMPACT FEE Total	-	3,369,917	-	(3,369,917)
12802 LAW ENFORCEMENT-IMPACT FEE				
599 RESERVES	-	-	-	-
12802 LAW ENFORCEMENT-IMPACT FEE Total	-	-	-	-
12804 LIBRARY-IMPACT FEE				
560 CAPITAL OUTLAY	102,683	100,318	127,823	27,505
599 RESERVES	-	-	-	-
12804 LIBRARY-IMPACT FEE Total	102,683	100,318	127,823	27,505
12805 DRAINAGE-IMPACT FEE				
530 OPERATING EXPENDITURES	-	-	-	-
12805 DRAINAGE-IMPACT FEE Total	-	-	-	-
13000 STORMWATER FUND				
530 OPERATING EXPENDITURES	4,922	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
590 INTERFUND TRANSFERS OUT	-	-	193,117	193,117
599 RESERVES	-	-	-	-
13000 STORMWATER FUND Total	4,922	-	193,117	193,117
13100 ECONOMIC DEVELOPMENT				
510 PERSONNEL SERVICES	210,449	295,306	258,503	(36,803)
530 OPERATING EXPENDITURES	861,904	1,022,723	1,024,723	2,000
540 INTERNAL SERVICE CHARGES	12,106	1,339	13,402	12,062

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
580 GRANTS & AIDS	185,000	1,174,763	1,072,060	(102,703)
599 RESERVES	-	-	-	-
13100 ECONOMIC DEVELOPMENT Total	1,269,458	2,494,131	2,368,688	(125,443)
13300 17/92 REDEVELOPMENT TI FUND				
510 PERSONNEL SERVICES	146,746	152,024	140,699	(11,325)
530 OPERATING EXPENDITURES	237,508	109,575	109,575	-
540 INTERNAL SERVICE CHARGES	3,573	404	-	(404)
560 CAPITAL OUTLAY	-	-	-	-
580 GRANTS & AIDS	518,956	228,184	228,184	-
590 INTERFUND TRANSFERS OUT	404	-	-	-
599 RESERVES	-	9,476,153	11,620,429	2,144,276
13300 17/92 REDEVELOPMENT TI FUND Total	907,187	9,966,340	12,098,887	2,132,547
15000 MSBU STREET LIGHTING				
530 OPERATING EXPENDITURES	2,390,634	2,751,500	2,639,950	(111,550)
599 RESERVES	-	340,000	500,000	160,000
15000 MSBU STREET LIGHTING Total	2,390,634	3,091,500	3,139,950	48,450
15100 MSBU RESIDENTIAL SOLID WASTE				
530 OPERATING EXPENDITURES	14,017,550	14,405,000	14,803,000	398,000
599 RESERVES	-	4,060,000	4,895,000	835,000
15100 MSBU RESIDENTIAL SOLID WASTE Total	14,017,550	18,465,000	19,698,000	1,233,000
16000 MSBU PROGRAM				
510 PERSONNEL SERVICES	267,100	296,351	317,867	21,516
530 OPERATING EXPENDITURES	440,300	406,841	364,200	(42,641)
540 INTERNAL SERVICE CHARGES	31,031	39,305	43,788	4,483
590 INTERFUND TRANSFERS OUT	6,657	-	10,000	10,000
599 RESERVES	-	1,311,616	1,475,977	164,361
16000 MSBU PROGRAM Total	745,088	2,054,113	2,211,832	157,719
16005 MSBU MILLS (LM/AWC)				
530 OPERATING EXPENDITURES	13,503	217,825	301,465	83,640
16005 MSBU MILLS (LM/AWC) Total	13,503	217,825	301,465	83,640
16006 MSBU PICKETT (LM/AWC)				
530 OPERATING EXPENDITURES	56,449	202,850	216,210	13,360
16006 MSBU PICKETT (LM/AWC) Total	56,449	202,850	216,210	13,360
16007 MSBU AMORY (LM/AWC)				
530 OPERATING EXPENDITURES	2,887	25,790	26,203	413
16007 MSBU AMORY (LM/AWC) Total	2,887	25,790	26,203	413
16010 MSBU CEDAR RIDGE (GRNDS MAINT)				
530 OPERATING EXPENDITURES	24,241	63,405	52,125	(11,280)
16010 MSBU CEDAR RIDGE (GRNDS MAINT) Total	24,241	63,405	52,125	(11,280)
16013 MSBU HOWELL CREEK (LM/AWC)				
530 OPERATING EXPENDITURES	2,030	11,505	11,630	125
16013 MSBU HOWELL CREEK (LM/AWC) Total	2,030	11,505	11,630	125

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
16020 MSBU HORSESHOE (LM/AWC)				
530 OPERATING EXPENDITURES	2,449	24,575	9,500	(15,075)
16020 MSBU HORSESHOE (LM/AWC) Total	2,449	24,575	9,500	(15,075)
16021 MSBU MYRTLE (LM/AWC)				
530 OPERATING EXPENDITURES	6,535	9,855	10,600	745
16021 MSBU MYRTLE (LM/AWC) Total	6,535	9,855	10,600	745
16023 MSBU SPRING WOOD LAKE (LM/AWC)				
530 OPERATING EXPENDITURES	2,738	25,160	25,650	490
16023 MSBU SPRING WOOD LAKE (LM/AWC) Total	2,738	25,160	25,650	490
16024 MSBU LAKE OF THE WOODS(LM/AWC)				
530 OPERATING EXPENDITURES	2,828	82,155	131,640	49,485
16024 MSBU LAKE OF THE WOODS(LM/AWC) Total	2,828	82,155	131,640	49,485
16025 MSBU MIRROR (LM/AWC)				
530 OPERATING EXPENDITURES	2,821	52,295	58,575	6,280
16025 MSBU MIRROR (LM/AWC) Total	2,821	52,295	58,575	6,280
16026 MSBU SPRING (LM/AWC)				
530 OPERATING EXPENDITURES	2,858	177,150	197,418	20,268
16026 MSBU SPRING (LM/AWC) Total	2,858	177,150	197,418	20,268
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)				
530 OPERATING EXPENDITURES	2,404	49,290	52,225	2,935
16027 MSBU SPRINGWOOD WTRWY (LM/AWC) Total	2,404	49,290	52,225	2,935
16028 MSBU BURKETT (LM/AWC)				
530 OPERATING EXPENDITURES	1,564	48,440	52,840	4,400
16028 MSBU BURKETT (LM/AWC) Total	1,564	48,440	52,840	4,400
16030 MSBU SWEETWATER COVE (LM/AWC)				
530 OPERATING EXPENDITURES	34,945	45,540	54,728	9,188
16030 MSBU SWEETWATER COVE (LM/AWC) Total	34,945	45,540	54,728	9,188
16031 MSBU LAKE ASHER AWC				
530 OPERATING EXPENDITURES	-	-	5,385	5,385
16031 MSBU LAKE ASHER AWC Total	-	-	5,385	5,385
16032 MSBU ENGLISH ESTATES (LM/AWC)				
530 OPERATING EXPENDITURES	-	-	3,470	3,470
16032 MSBU ENGLISH ESTATES (LM/AWC) Total	-	-	3,470	3,470
16033 MSBU GRACE LAKE (LM/AWC)				
530 OPERATING EXPENDITURES	-	-	23,675	23,675
16033 MSBU GRACE LAKE (LM/AWC) Total	-	-	23,675	23,675
16035 MSBU BUTTONWOOD POND (LM/AWC)				
530 OPERATING EXPENDITURES	2,668	5,470	6,435	965

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
16035 MSBU BUTTONWOOD POND (LM/AWC) Total	2,668	5,470	6,435	965
16036 MSBU HOWELL LAKE (LM/AWC)				
530 OPERATING EXPENDITURES	54,210	169,400	206,555	37,155
590 INTERFUND TRANSFERS OUT	-	36,950	-	(36,950)
16036 MSBU HOWELL LAKE (LM/AWC) Total	54,210	206,350	206,555	205
21200 GENERAL REVENUE DEBT				
530 OPERATING EXPENDITURES	-	-	-	-
570 DEBT SERVICE	1,537,744	1,539,446	1,548,432	8,986
21200 GENERAL REVENUE DEBT Total	1,537,744	1,539,446	1,548,432	8,986
21235 GENERAL REVENUE DEBT - 2014				
530 OPERATING EXPENDITURES	-	-	-	-
570 DEBT SERVICE	1,641,200	1,640,600	1,639,200	(1,400)
21235 GENERAL REVENUE DEBT - 2014 Total	1,641,200	1,640,600	1,639,200	(1,400)
21300 COUNTY SHARED REVENUE DEBT				
530 OPERATING EXPENDITURES	-	-	-	-
570 DEBT SERVICE	1,746,171	1,741,606	1,741,494	(112)
21300 COUNTY SHARED REVENUE DEBT Total	1,746,171	1,741,606	1,741,494	(112)
22500 SALES TAX BONDS				
570 DEBT SERVICE	4,990,900	4,987,275	4,982,275	(5,000)
599 RESERVES	-	-	-	-
22500 SALES TAX BONDS Total	4,990,900	4,987,275	4,982,275	(5,000)
30600 INFRASTRUCTURE IMP OP FUND				
530 OPERATING EXPENDITURES	-	-	-	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	872,421	150,000	-	(150,000)
599 RESERVES	-	-	-	-
30600 INFRASTRUCTURE IMP OP FUND Total	872,421	150,000	-	(150,000)
30700 SPORTS COMPLEX/SOLDIERS CREEK				
510 PERSONNEL SERVICES	71	53,241	-	(53,241)
530 OPERATING EXPENDITURES	293,134	-	-	-
560 CAPITAL OUTLAY	18,741,297	-	-	-
599 RESERVES	-	15,136	-	(15,136)
30700 SPORTS COMPLEX/SOLDIERS CREEK Total	19,034,502	68,377	-	(68,377)
32000 JAIL PROJECT/2005				
530 OPERATING EXPENDITURES	-	-	-	-
32000 JAIL PROJECT/2005 Total	-	-	-	-
32100 NATURAL LANDS/TRAILS				
510 PERSONNEL SERVICES	-	53,241	55,955	2,714
530 OPERATING EXPENDITURES	4,426	10,000	10,000	-
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	185,756	656,900	745,807	88,907
599 RESERVES	-	1,253,485	477,017	(776,468)

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
32100 NATURAL LANDS/TRAILS Total	190,182	1,973,626	1,288,779	(684,847)
32200 COURTHOUSE PROJECTS FUND				
530 OPERATING EXPENDITURES	-	-	-	-
560 CAPITAL OUTLAY	-	-	-	-
599 RESERVES	-	-	-	-
32200 COURTHOUSE PROJECTS FUND Total	-	-	-	-
39999 CAPITAL ASSETS FUND				
510 PERSONNEL SERVICES	16,950,886	-	-	-
530 OPERATING EXPENDITURES	51,729,892	-	-	-
540 INTERNAL SERVICE CHARGES	127,833	-	-	-
560 CAPITAL OUTLAY	(74,681,925)	-	-	-
570 DEBT SERVICE	(5,473,865)	-	-	-
39999 CAPITAL ASSETS FUND Total	(11,347,178)	-	-	-
40100 WATER AND SEWER FUND				
510 PERSONNEL SERVICES	8,153,919	8,648,229	9,386,178	737,949
530 OPERATING EXPENDITURES	31,186,113	15,406,335	17,853,838	2,447,503
540 INTERNAL SERVICE CHARGES	5,098,108	3,530,599	3,968,387	437,788
560 CAPITAL OUTLAY	-	3,317,921	4,733,900	1,415,979
570 DEBT SERVICE	4,208,812	17,943,191	17,793,353	(149,838)
590 INTERFUND TRANSFERS OUT	8,825,267	15,604,560	15,308,971	(295,589)
596 TRANSFERS TO CONSTITUTIONA	34,182	-	-	-
599 RESERVES	-	24,473,905	19,223,527	(5,250,378)
40100 WATER AND SEWER FUND Total	57,506,401	88,924,740	88,268,154	(656,586)
40102 CONNECTION FEES-WATER				
540 INTERNAL SERVICE CHARGES	1,054	-	5,000	5,000
560 CAPITAL OUTLAY	-	-	-	-
590 INTERFUND TRANSFERS OUT	553,143	612,927	500,000	(112,927)
599 RESERVES	-	161,378	238,199	76,821
40102 CONNECTION FEES-WATER Total	554,197	774,305	743,199	(31,106)
40103 CONNECTION FEES-SEWER				
540 INTERNAL SERVICE CHARGES	4,458	-	10,000	10,000
560 CAPITAL OUTLAY	-	-	-	-
590 INTERFUND TRANSFERS OUT	2,956,709	985,300	900,000	(85,300)
599 RESERVES	-	841,513	1,784,793	943,280
40103 CONNECTION FEES-SEWER Total	2,961,167	1,826,813	2,694,793	867,980
40105 WATER & SEWER BONDS, SERIES 20				
560 CAPITAL OUTLAY	(11,897)	-	-	-
599 RESERVES	-	8,538	5,240	(3,298)
40105 WATER & SEWER BONDS, SERIES 20 Total	(11,897)	8,538	5,240	(3,298)
40106 2010 BOND SERIES				
560 CAPITAL OUTLAY	-	-	-	-
599 RESERVES	-	2,540	2,729	189
40106 2010 BOND SERIES Total	-	2,540	2,729	189

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
40107 WATER & SEWER DEBT SERVICE RES				
599 RESERVES	-	18,118,726	18,121,674	2,948
40107 WATER & SEWER DEBT SERVICE RES Total	-	18,118,726	18,121,674	2,948
40108 WATER & SEWER CAPITAL IMPROVEM				
530 OPERATING EXPENDITURES	335,129	4,687,000	4,155,000	(532,000)
540 INTERNAL SERVICE CHARGES	-	-	-	-
560 CAPITAL OUTLAY	(498,740)	17,257,502	10,560,000	(6,697,502)
580 GRANTS & AIDS	1,455,860	-	-	-
599 RESERVES	-	19,268,121	3,057,187	(16,210,934)
40108 WATER & SEWER CAPITAL IMPROVEM Total	1,292,249	41,212,623	17,772,187	(23,440,436)
40115 WATER & SEWER BOND SER 2015A&B				
540 INTERNAL SERVICE CHARGES	(1,949,803)	-	-	-
40115 WATER & SEWER BOND SER 2015A&B Total	(1,949,803)	-	-	-
40201 SOLID WASTE FUND				
510 PERSONNEL SERVICES	3,911,680	4,343,006	4,331,334	(11,672)
530 OPERATING EXPENDITURES	3,564,040	2,227,185	2,516,610	289,425
540 INTERNAL SERVICE CHARGES	3,057,854	2,984,196	3,579,551	595,355
560 CAPITAL OUTLAY	(42,238)	3,549,891	1,895,000	(1,654,891)
590 INTERFUND TRANSFERS OUT	15,977	613,622	590,396	(23,226)
599 RESERVES	-	24,805,242	26,784,317	1,979,075
40201 SOLID WASTE FUND Total	10,507,312	38,523,142	39,697,208	1,174,066
40204 LANDFILL MANAGEMENT ESCROW				
599 RESERVES	-	19,436,909	20,112,740	675,831
40204 LANDFILL MANAGEMENT ESCROW Total	-	19,436,909	20,112,740	675,831
50100 PROPERTY/CASUALTY INSURANCE FU				
510 PERSONNEL SERVICES	106,845	152,028	155,651	3,623
530 OPERATING EXPENDITURES	1,918,071	2,199,115	2,219,070	19,955
540 INTERNAL SERVICE CHARGES	42,203	43,841	49,233	5,392
590 INTERFUND TRANSFERS OUT	1,211	-	-	-
599 RESERVES	-	5,417,650	5,126,663	(290,987)
50100 PROPERTY/CASUALTY INSURANCE FU Total	2,068,330	7,812,634	7,550,617	(262,017)
50200 WORKERS COMPENSATION FUND				

FUND SUMMARY BY ACCOUNT MAJOR

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
510 PERSONNEL SERVICES	121,017	145,053	155,651	10,598
530 OPERATING EXPENDITURES	1,027,093	1,829,725	2,326,500	496,775
540 INTERNAL SERVICE CHARGES	18,762	21,004	23,393	2,389
590 INTERFUND TRANSFERS OUT	404	-	-	-
599 RESERVES	-	5,213,107	4,722,554	(490,553)
50200 WORKERS COMPENSATION FUND Total	1,167,276	7,208,889	7,228,098	19,209
50300 HEALTH INSURANCE FUND				
510 PERSONNEL SERVICES	124,008	171,328	274,566	103,238
530 OPERATING EXPENDITURES	18,178,340	19,488,920	20,901,209	1,412,289
540 INTERNAL SERVICE CHARGES	255,618	185,046	212,797	27,751
590 INTERFUND TRANSFERS OUT	32,400	-	-	-
599 RESERVES	-	4,846,741	6,358,210	1,511,469
50300 HEALTH INSURANCE FUND Total	18,590,367	24,692,035	27,746,782	3,054,747
60301 BOCC AGENCY FUND				
530 OPERATING EXPENDITURES	10,813	-	-	-
60301 BOCC AGENCY FUND Total	10,813	-	-	-
60302 PUBLIC SAFETY				
580 GRANTS & AIDS	4,805	-	-	-
60302 PUBLIC SAFETY Total	4,805	-	-	-
60303 LIBRARIES-DESIGNATED				
530 OPERATING EXPENDITURES	27,540	23,000	49,000	26,000
560 CAPITAL OUTLAY	777	26,000	-	(26,000)
60303 LIBRARIES-DESIGNATED Total	28,317	49,000	49,000	-
60304 ANIMAL CONTROL				
530 OPERATING EXPENDITURES	14,449	20,000	20,000	-
560 CAPITAL OUTLAY	1,990	-	-	-
60304 ANIMAL CONTROL Total	16,439	20,000	20,000	-
60305 HISTORICAL COMMISSION				
530 OPERATING EXPENDITURES	-	22,431	22,431	-
60305 HISTORICAL COMMISSION Total	-	22,431	22,431	-
60307 4-H COUNSEL COOP EXTENSION				
530 OPERATING EXPENDITURES	25,925	-	-	-
580 GRANTS & AIDS	5,632	-	-	-
60307 4-H COUNSEL COOP EXTENSION Total	31,557	-	-	-
60308 ADULT DRUG COURT				
530 OPERATING EXPENDITURES	48,775	-	-	-
60308 ADULT DRUG COURT Total	48,775	-	-	-
60310 EXTENSION SERVICE PROGRAMS				
530 OPERATING EXPENDITURES	13,763	-	-	-
60310 EXTENSION SERVICE PROGRAMS Total	13,763	-	-	-
Grand Total	492,352,210	748,613,521	755,321,456	6,707,935

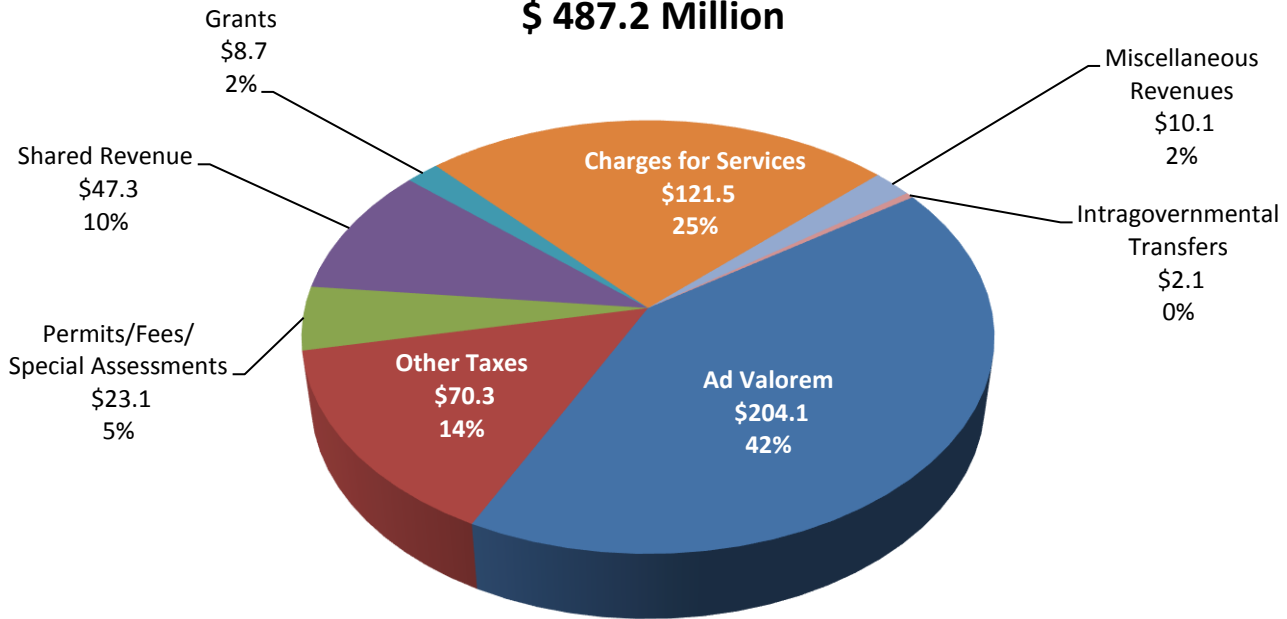
COUNTYWIDE SUMMARY OF CURRENT SOURCES

The Countywide budget for Seminole County is funded by a variety of sources. This chart is intended to provide an overall view of the types of sources utilized for the annual budget, the funding amounts generated, and the percentages of the total budget reflected. Detailed descriptions of the types of sources represented are also included.

This chart reflects total revenues which include current year collections and recurring sources of funding. Beginning fund balance and transfers are excluded from this view.

FY 2017/18 Total Revenues

\$ 487.2 Million



Recurring sources of funding:

Ad Valorem – A tax levied on the assessed value (net of any exemptions) of real and personal property. This is referred to as “property tax”.

Other Taxes – Other tax revenues collected by the County, including gas taxes, utility taxes, tourist development taxes and other miscellaneous taxes.

Special Assessments / Fees – A special assessment is a compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties. Fees are charges imposed by the County to pay the cost of providing a service or facility or regulating an activity. An impact fee is financial contributions imposed by the County on developers or builders to pay for capital improvements within the community which are necessary to service/accommodate the new development.

Shared Revenue - Revenues assessed and collected by government entities and shared with other government entities. The largest portion of State Shared Revenues is sales and gas taxes; locally shared revenues are Community Redevelopment Agency (CRA) contributions.

Grants - A contribution of assets (usually cash) by one governmental unit or other organization to the County for a specified purpose.

Charges for Services – These are charges for specific governmental and proprietary services provided to specific individuals/ entities and are internal to the County. These charges include water and sewer services, landfill charges, court costs and other user charges.

COUNTYWIDE SUMMARY OF CURRENT SOURCES

Miscellaneous Revenues – Other current year revenues not included in the categories listed above. These revenues include fines and forfeitures, interest received on investments held by the County and other incidental fees/reimbursements.

Intragovernmental Revenues – Excess revenues or transfers to constitutional officers returned to the County. While this revenue is not by definition current revenue, it is an annual source used to offset the cost of countywide services for the Tax Collector, Sheriff, Clerk of Court, Property Appraiser and Supervisor of Elections. It is budgeted as current revenue to minimize the impact of elected official budgets on the County budget.

Other Sources (Not included in chart):

Beginning Fund Balance – Estimated balances remaining from the previous fiscal year; resulting from unanticipated revenues, unexpended appropriations, and the previous year's Reserves.

Transfers – Transfers between individual funds of the County which are not repayable and are not considered charges for goods or services. These represent a "double counting" of revenues, and correspond to an equal amount of interfund expenditures.

DETAIL OF SOURCES BY TYPE

ACCOUNT MAJOR - OBJECT ACCOUNT	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
310 TAXES	240,022,036	250,228,014	274,394,839	24,166,825
311100 AD VALOREM-CURRENT	172,715,277	181,814,398	203,988,547	22,174,149
311200 AD VALOREM-DELINQUENT	129,222	236,500	146,500	(90,000)
312120 TOURIST DEVELOPMENT TAX	4,843,681	4,906,200	5,460,000	553,800
312300 COUNTY VOTED GAS TAX	2,212,202	2,190,000	2,260,000	70,000
312410 1/6 CENT LOCAL OPTION GAS TAX	7,826,558	7,750,000	8,226,300	476,300
312415 LOCAL ALTERNATIVE FUEL TAX	-	2,500	2,500	-
312600 DISCRETIONARY SALES SURTAX	38,602,675	39,343,116	41,175,692	1,832,576
314100 UTILITY TAX-ELECTRICITY	5,294,530	5,200,000	5,200,000	-
314300 UTILITY TAX-WATER	1,262,752	1,250,000	1,300,000	50,000
314400 UTILITY TAX-GAS	2,899	135,000	135,000	-
314700 UTILITY TAX-FUEL OIL	157	300	300	-
314800 UTILITY TAX-PROPANE	230,380	100,000	100,000	-
315100 COMMUNICATION SERVICE TAX	6,414,760	6,800,000	5,900,000	(900,000)
316100 PROF/OCCUPATION/LOCAL BUS TAX	486,945	500,000	500,000	-
320 PERMITS FEES & SPECIAL ASS	23,951,091	22,786,750	23,081,194	294,444
322100 BUILDING PERMITS	2,233,985	2,300,000	2,400,000	100,000
322102 ELECTRICAL	307,384	310,000	350,000	40,000
322103 PLUMBING	209,570	215,000	240,000	25,000
322104 MECHANICAL	267,646	255,000	275,000	20,000
322106 WELLS	9,575	8,500	9,000	500
322107 SIGNS	26,336	30,000	30,000	-
322108 GAS	56,695	55,000	55,000	-
323700 FRANCHISE FEES- SOLID WASTE	66,625	45,000	45,000	-
324110 IMPACT FEES RESID PUBLIC SAFET	53,964	65,000	-	(65,000)
324120 IMPACT FEES COMM PUBLIC SAFET	107,706	85,000	-	(85,000)
324130 WINTER SPRINGS FIRE IMPACT FEES	109,122	-	-	-
324140 CASSELBERRY FIRE IMPACT FEES	182,153	-	-	-
324310 IMPACT FEES RESID TRANSPORTATI	816,001	665,000	697,000	32,000
324320 IMPACT FEES COMM TRANSPORTATI	2,241,108	1,610,000	1,673,500	63,500
324610 IMPACT FEES RESID CULTURE	64,514	50,000	50,000	-
324620 IMPACT FEES COMM CULTURE	47,696	20,000	20,000	-
325110 SPECIAL ASSESSMENT-CAPITAL	84,448	83,815	108,400	24,585
325210 SPECIAL ASSESSMENT-SERVICE	16,898,664	16,857,935	16,968,294	110,359
329115 URBAN CHICKENS PERMIT	600	-	-	-
329170 ARBOR PERMIT	5,300	10,000	10,000	-
329180 DREDGE/FILL PERMIT	-	1,500	-	(1,500)
329190 ABANDONED PROPERTY REGISTRATIO	162,000	120,000	150,000	30,000
330 INTERGOVERNMENTAL REVENUE	61,475,943	54,442,095	56,004,355	1,562,260
331100 ELECTION GRANTS	44,589	-	-	-
331224 SHERIFF-FEDERAL GRANTS	8,381	-	-	-
331228 SUPERVISED VISITATION	(29,404)	-	-	-
331230 EMPG GRANT	126,926	31,885	41,056	9,171
331490 TRANS REV GRANT	2,739,308	-	-	-
331500 SHELTER PLUS CARE AGREEMENT	402,360	-	-	-

DETAIL OF SOURCES BY TYPE

ACCOUNT MAJOR - OBJECT ACCOUNT	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
331501 TREASURY SUBSIDY	1,485,257	1,284,005	1,279,452	(4,553)
331510 DISASTER RELIEF (FEMA)	-	-	1,250,000	1,250,000
331540 COMMUNITY DEVELPMNT BLK GT	1,959,585	2,069,433	2,066,797	(2,636)
331550 EMERGENCY SHELTER GRANT	164,489	630,383	628,276	(2,107)
331570 NEIGHBORHOOD STABILIZATION	(529,980)	31,402	42,295	10,893
331590 HOME PROGRAM CF	385,694	497,897	496,754	(1,143)
331690 FEDERAL GRANT HUMAN SERVICES	270,128	41,931	43,561	1,630
331692 CHILD MENTAL HEALTH INITIATIVE	1,296,067	-	-	-
331720 FEDERAL RECREATION GRANT	-	-	-	-
331722 - FEDERAL CULTURE & REC GRANTS	-	-	-	-
331820 ADULT DRUG COURT	318,578	324,996	324,996	-
331825 VETERANS TREATMENT COURT	75,950	21,746	22,535	789
331890 FED GRANT-OTHR CRT REL REVENUE	-	-	-	-
334200 EMS TRUST FUND GRANT	78,132	-	-	-
334220 PUBLIC SAFETY GRANT	631,102	-	-	-
334340 GARBAGE/SOLID WASTE	-	-	-	-
334360 STORMWATER MANAGEMENT	111,602	-	-	-
334392 OTHER PHYSICAL ENVIRONMENT	-	-	-	-
334490 TRANSPORTATION REV GRANT	4,610,992	-	-	-
334499 FDOT LIGHTING AGREEMENT	13,978	14,297	23,481	9,184
334690 OTHER HUMAN SERVICES GRANTS	568,630	-	1,200,000	1,200,000
334691 HRS/CDD CONTRACT	-	-	-	-
334697 MOSQUITO CONTROL GRANT	260,364	502,468	502,468	-
334710 AID TO LIBRARIES	165,014	128,318	150,000	21,682
334750 ENVIRONMENTAL PROTECTION GRANT	6,979	-	-	-
335120 STATE REVENUE SHARING	9,558,463	10,063,000	10,140,000	77,000
335130 INSURANCE AGENTS LICENSE	137,224	135,000	135,000	-
335140 MOBILE HOME LICENSES	31,922	33,000	33,000	-
335150 ALCOHOLIC BEVERAGE	140,032	135,000	140,000	5,000
335160 PARI-MUTUAL DISTRIBUTION	446,500	446,500	446,500	-
335180 HALF-CENT STATE SALES TAX	24,229,396	25,132,000	25,885,960	753,960
335210 FIREFIGHTERS SUPPLEMENT	132,336	120,000	129,800	9,800
335220 E911 WIRELESS	1,544,720	1,500,000	1,500,000	-
335225 E911 NON WIRELESS	596,291	500,000	500,000	-
335491 CONSTITUTIONAL GAS TAX	3,744,948	3,600,000	3,885,000	285,000
335492 COUNTY GAS TAX	1,657,969	1,660,000	1,734,000	74,000
335493 MOTOR FUEL TAX	130,890	135,000	135,000	-
335520 SHIP PROGRAM REVENUE	922,959	2,481,537	42,600	(2,438,937)
335710 BOATING IMPROVEMENT FEES	86,202	83,000	85,000	2,000
337100 ECONOMIC INCENTIVE	159,449	452,438	519,250	66,812
337300 NPDES CITIES	-	24,000	23,070	(930)
337900 LOCAL GRANTS & AIDS -LONG RG P	799,340	50,000	47,000	(3,000)
338410 TAX INCREMENTS-CITIES	763,041	860,245	950,043	89,798
338420 TAX INCREMENTS COUNTY	1,229,539	1,452,614	1,601,461	148,847
340 CHARGES FOR SERVICES	113,354,803	119,792,407	121,512,012	1,719,605
341160 COURT TECH FEE \$2	705,400	675,000	720,000	45,000

DETAIL OF SOURCES BY TYPE

ACCOUNT MAJOR - OBJECT ACCOUNT	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
341200 ZONING FEES	474,943	350,000	400,000	50,000
341210 INTERNAL SER FEES-FLEET EQUIP	3,334,244	4,600,620	4,369,536	(231,084)
341220 BOCC INSURANCE EMPLOYER	13,841,841	14,506,842	15,006,842	500,000
341230 BOCC INSURANCE EMPLOYEE	2,465,424	2,273,694	2,539,387	265,693
341240 BOCC INSURANCE RETIREE	1,286,819	1,353,951	1,353,951	-
341250 BOCC INSURANCE COBRA	26,906	33,228	33,228	-
341260 TAX COLLECTOR INSURANCE	934,435	900,673	900,673	-
341265 PROPERTY APPRAISER INSURANCE	752,326	768,193	768,193	-
341270 SUPERVISOR OF ELECTIONS INSUR	179,656	207,194	207,194	-
341280 PORT AUTHORITY INSURANCE	51,106	51,192	51,192	-
341285 CASSELBERRY INS EMPLOYEE PREMS	9,640	-	-	-
341290 BOCC HEALTH PROGRAM	108,875	141,600	141,600	-
341320 SCHOOL ADMIN FEE	145,275	120,000	150,000	30,000
341350 ADMIN FEE - MSBU	800	500	1,100	600
341357 ADMIN FEE - SOLID WASTE	820,000	795,000	555,000	(240,000)
341358 ADMIN FEE - STREET LIGHTING	225,000	195,000	140,000	(55,000)
341359 ADMIN FEE - MSBU FUNDS	85,500	30,050	59,550	29,500
341520 SHERIFFS FEES	516,027	531,500	530,000	(1,500)
341910 ADDRESSING FEES	17,035	15,000	15,000	-
341920 NETWORK FEES	-	-	13,272	13,272
342100 REIMBURSEMENT - SHERIFF	2,193,796	2,999,404	3,202,000	202,596
342210 FIRE/EMS SERVICES	694,414	896,463	295,600	(600,863)
342320 HOUSING OF PRISONERS	2,481,022	2,817,500	2,616,000	(201,500)
342330 INMATE FEES	363,312	232,000	232,000	-
342390 HOUSING OF PRISONER-OTHER	42,045	45,000	45,000	-
342410 - E911 TELEPHONE FEES	-	-	-	-
342430 EMERGENCY MGMT	3,566	5,000	5,000	-
342515 INSPECTION FEE - ENVIRONMENT	57,285	73,762	74,500	738
342516 AFTER HOURS INSPECTIONS	65,185	80,000	65,000	(15,000)
342530 SHERIFF - IRON BRIDGE	217,600	217,600	223,584	5,984
342560 ENGINEERING	378,593	336,865	386,865	50,000
342590 REINSPECTIONS	283,601	210,000	210,000	-
342600 PUBLIC SAFETY - FIRE PERMITS	147,825	115,000	125,000	10,000
342605 FIRE PERMITS-WS	13,621	15,000	15,000	-
342610 AMBULANCE TRANSPORT FEES	6,359,311	6,625,000	7,100,000	475,000
342630 FIRE INSPECTION FEES	2,900	5,000	5,000	-
342910 INMPOUND/IMMOBILIZATION	12,013	15,000	15,000	-
342920 SUPERVISOR - PAY	27,821	25,000	25,000	-
342930 TRAINING CENTER FEE	137,153	100,000	100,000	-
343310 WATER UTILITY-RESIDENTIAL	20,846,056	21,622,021	22,062,222	440,201
343315 PRIVATE COMMERCIAL FIRE LINES	30,163	28,771	32,218	3,447
343320 WATER UTILITY - BULK	103,696	64,871	110,012	45,141
343330 METER SET CHARGES	185,085	236,516	187,042	(49,474)
343340 METER RECONNECT CHARGES	516,737	499,029	504,019	4,990
343350 CAPACITY MAINTENANCE-WTR	43,989	44,071	44,512	441
343360 RECYCLED WATER	2,144,527	1,871,322	2,199,644	328,322
343412 TRANSFER STATION CHARGES	10,454,442	10,600,000	10,672,572	72,572

DETAIL OF SOURCES BY TYPE

ACCOUNT MAJOR - OBJECT ACCOUNT	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
343414 OSCEOLA LANDFILL CHARGES	1,911,384	1,865,347	1,949,803	84,456
343415 WINTER PARK LANDFILL CHARGES	-	799,505	799,505	-
343417 RECYCLING FEES	95,931	100,000	100,000	-
343419 OTHER LANDFILL CHARGES	5,080	6,000	6,000	-
343510 SEWER UTILITY-RESIDENTIAL	27,678,236	28,797,526	29,377,142	579,616
343520 SEWER UTILITY - BULK	3,453,691	3,467,794	3,571,828	104,034
343550 CAPACITY MAINTENANCE-SWR	45,234	45,368	45,822	454
343901 TOWER COMM FEES	130,945	136,000	136,000	-
343902 FIBER WAN FEES	20,818	15,000	20,000	5,000
343904 SVC CHGS-OTH PHYSICAL ENVIRON	48,840	53,000	53,000	-
344910 SIGNALS/CHARGES FOR SERVICES	864,821	898,903	1,080,984	182,081
344920 FIBER CONSTRUCTION AND MAINT	364,787	373,754	384,389	10,635
346400 ANIMAL CONTROL	207,319	210,000	210,000	-
347200 PARKS AND REC RED BUG	1,532,043	2,387,778	2,465,031	77,253
347201 PASSIVE PARKS AND TRAILS	37,248	55,000	55,000	-
347301 MUSEUM FEES	1,882	2,000	2,000	-
347501 YARBOROUGH NATURE CENTER	32,887	15,000	15,000	-
348880 SUPERVISION - PROBATION	632,295	650,000	500,000	(150,000)
348921 COURT INNOVATIONS	110,588	108,750	108,750	-
348922 LEGAL AID	110,588	108,750	108,750	-
348923 LAW LIBRARY	110,588	108,750	108,750	-
348924 JUVENILE ALTERNATIVE PROGRAMS	110,588	108,750	108,750	-
348930 STATE COURT FACILITY SURCHARGE	1,541,209	1,625,000	1,300,000	(325,000)
348991 TEEN COURT \$3	138,359	142,000	125,000	(17,000)
348992 POLICE ED \$2 ASSESS	39,332	40,000	40,000	-
348993 CRIME PREVENTION	47,256	52,000	52,000	-
348994 TRAFFIC SURCHG DRUG ABUSE TRUS	68,428	60,000	69,000	9,000
348995 CRIM JUSTICE ED \$2.50	126,555	130,000	110,000	(20,000)
349100 SERVICE CHARGE-AGENCIES	77,917	75,000	75,000	-
349200 CONCURRENCY REVIEW	14,860	20,000	20,000	-
349210 FLOOD ZONE REVIEW	8,085	6,000	6,000	-
350 JUDGEMENTS FINES & FORFEIT	1,882,985	1,143,000	1,028,000	(115,000)
351500 TRAFFIC CT PARKING FINES	5,039	10,000	10,000	-
351700 INTERGOVT RADIO PROGRAM	431,511	450,000	450,000	-
351910 CONFISCATIONS	687,152	-	-	-
352100 LIBRARY	161,423	139,000	139,000	-
354200 CODE ENFORCEMENT	142,895	150,000	150,000	-
354410 ARBOR VIOLATION	-	8,000	8,000	-
359901 ADULT DIVERSION	399,890	375,000	260,000	(115,000)
359902 COMMUNITY SVC INSURANCE	10,070	11,000	11,000	-
359903 ADULT DRUG COURT	45,005	-	-	-
360 MISCELLANEOUS REVENUES	13,095,453	5,716,692	9,081,471	3,364,779
361100 INTEREST ON INVESTMENTS	1,384,697	715,211	3,842,554	3,127,343
361120 SHIP MORTGAGE INTEREST	113	-	-	-
361132 INTEREST-TAX COLLECTOR	7,811	-	50	50

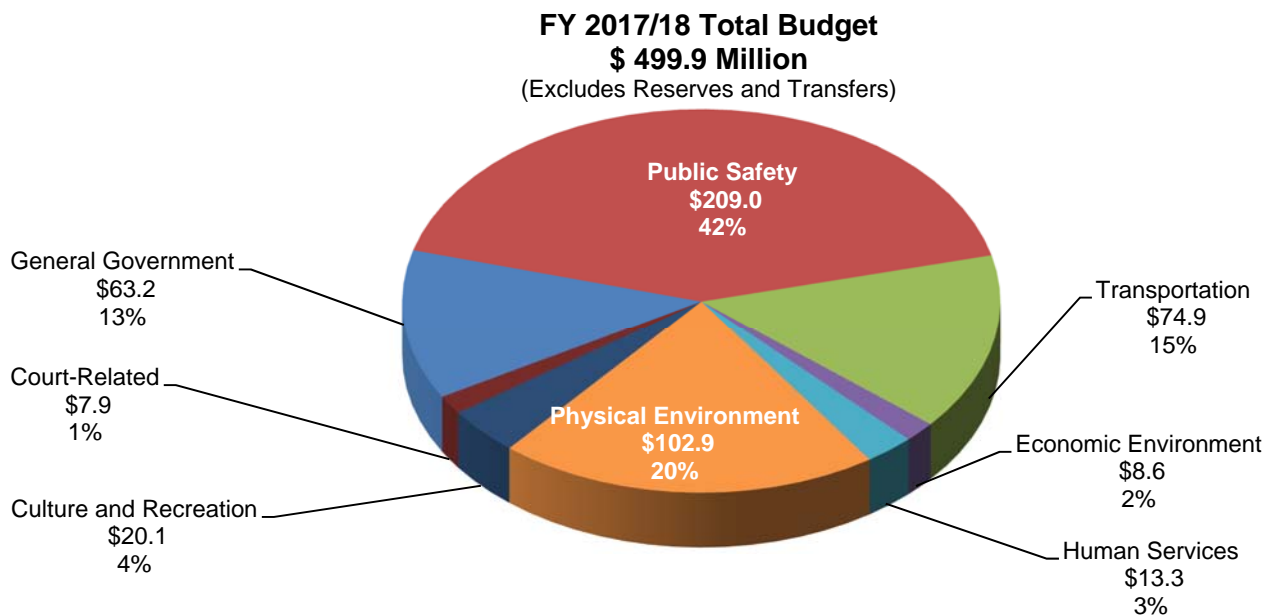
DETAIL OF SOURCES BY TYPE

ACCOUNT MAJOR - OBJECT ACCOUNT	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
361133 INTEREST-SHERIFF	1,108	1,000	1,000	-
361200 INTEREST-STATE BOARD ADM	420	-	-	-
361400 INTEREST-TOURIST DEVLPMT	-	-	50,000	50,000
362100 RENTS AND ROYALTIES	56,027	64,321	164,321	100,000
363220 FIRE IMPACT FEE	1,032	-	-	-
363221 LAW ENFORCEMENT IMPACT FEE	-	-	-	-
363270 CULTURE/RECRTN IMPACT FEE	324	-	-	-
363400 TRANSPORTATION IMPACT FEE	-	-	-	-
364100 FIXED ASSET SALE PROCEEDS	370,876	106,617	297,366	190,749
365101 METHANE GAS SALES	175,072	220,000	192,334	(27,666)
366100 CONTRIBUTIONS & DONATIONS	4,258,463	44,000	44,000	-
366101 CONTRIBUTIONS PORT AUTHORITY	500,000	500,000	700,000	200,000
366175 SEMINOLE COUNTY HEROES MEMORIA	1,325	-	-	-
366207 CASSELBERRY - COMP ABSEN	331,937	-	-	-
366270 MEMORIAL TREE DONATIONS	-	-	-	-
366400 ENTERPRISE CONTRIBUTIONS	2,465,256	1,663,227	1,606,014	(57,213)
367110 COMPETENCY CERTIFICATE	18,520	-	-	-
367150 PAIN MANAGEMENT-GRWTH MGMT LON	-	-	-	-
369100 TAX DEED SURPLUS	3,470	-	-	-
369120 SHIP MORTGAGE PRINCIPAL	130,302	-	-	-
369310 INSURANCE PROCEEDS	8,181	12,719	11,381	(1,338)
369400 REIMBURSEMENTS	61,217	400,000	100,000	(300,000)
369900 MISCELLANEOUS-OTHER	666,259	542,397	651,251	108,854
369910 COPYING FEES	66,311	55,000	55,000	-
369911 MAPS AND PUBLICATIONS	-	200	200	-
369912 MISCELLANEOUS - SHERIFF	562,319	636,000	636,000	-
369920 MISCELLANEOUS-ELECTION	2,288	4,000	4,000	-
369925 CC CONVENIENCE FEES	346,136	327,000	256,000	(71,000)
369930 REIMBURSEMENTS	319,507	110,000	155,000	45,000
369935 REIMBURSEMENTS - REBATES	355,062	200,000	200,000	-
369940 REIMBURSEMENTS - RADIOS	137,795	115,000	115,000	-
369950 NSP RESALES/PROGRAM INCOME	624,533	-	-	-
369955 NON-CASH NSP PROGRAM INCOME	239,093	-	-	-
380 OTHER SOURCES	40,232,440	40,996,840	37,671,602	(3,325,238)
381100 INTERFUND TRANSFER	31,376,619	35,631,840	35,531,602	(100,238)
386200 EXCESS FEES-CLERK	1,021,329	300,000	-	(300,000)
386300 EXCESS FEES-SHERIFF	710	100,000	-	(100,000)
386400 EXCESS FEES-TAX COLLECTOR	7,600,729	4,565,000	1,920,000	(2,645,000)
386500 EXCESS FEES-PROP APPRAISER	23,139	-	-	-
386700 EXCESS FEES SUPERVISOR OF ELEC	209,914	400,000	220,000	(180,000)
399 FUND BALANCE	-	253,507,723	232,547,983	(20,959,740)
399999 BEGINNING FUND BALANCE	-	253,507,723	232,547,983	(20,959,740)
Grand Total	494,014,750	748,613,521	755,321,456	6,707,935

COUNTYWIDE BUDGETARY USES

The County provides a variety of services to its citizens to ensure health, safety and quality of life. The following pie chart is a summary of the County's total operating and capital spending plan for FY 2017/18 by category of service. The use categories are State-defined as a means of establishing consistency in reporting for local governmental entities. An explanation for each state-designated use category is detailed following the chart, along with a discussion of the various types of services provided within the applicable category and the associated costs.

Note that County Debt expenditures are included in the chart as part of the service area benefited by the debt. This view excludes appropriations of operating transfers to other funds and estimated reserves; representing the proposed operating and capital spending plan for the upcoming fiscal year.



SUMMARY OF CURRENT USES BY FUNCTION/PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
51 GENERAL GOVERNMENT				
01 BENEFITS	18,590,367	19,845,294	21,296,339	1,451,045
01 BOARD OF COUNTY COMMISSIONERS	343,477	84,581	12,533	(72,048)
01 COUNTY ATTORNEY	403,341	68,691	59,617	(9,074)
01 COUNTY MANAGER	496,961	149,052	99,874	(49,179)
01 E-911	180,924	207,449	208,960	1,511
01 ECONOMIC DEV & COMMUNITY RE	307,307	120,532	68,574	(51,958)
01 HUMAN RESOURCES	355,730	63,907	103,066	39,159
01 OFFICE OF ORGANIZATIONAL EX	42,218	28,819	(1,380)	(30,198)
02 CLERK OF THE COURT	1,206,788	280,769	265,806	(14,963)
02 PROPERTY APPRAISER	5,443,653	5,572,259	5,688,305	116,046
02 SUPERVISOR OF ELECTIONS	6,093,570	2,918,139	2,922,372	4,233
02 TAX COLLECTOR	6,944,419	7,417,606	7,519,291	101,685
04 NATURAL LANDS	-	-	-	-
07 CAPITAL PROJECTS DELIVERY	183,443	-	-	-
07 FACILITIES	5,715,810	5,583,991	5,608,727	24,735
07 FLEET MANAGEMENT	1,201,215	345,929	111,958	(233,971)
07 MOSQUITO CONTROL	-	-	-	-
09 SW-COMPLIANCE & PROGRAM MAN	-	-	10,000	10,000
11 BUILDING	2,926,584	3,444,430	3,880,378	435,948
11 DEV SVCS BUSINESS OFFICE	477,883	639,591	639,607	16
11 PLANNING AND DEVELOPMENT	1,557,973	1,552,313	1,579,893	27,580
14 ENTERPRISE SOFTWARE DEVELOP	392,544	891,886	409,760	(482,126)
14 GEOGRAPHIC INFORMATION SYST	291,667	252,490	239,952	(12,538)
14 IS BUSINESS OFFICE	(133,450)	85,388	20,030	(65,358)
14 NETWORK INFRASTRUCTURE SUPP	77,227	71,746	3,110	(68,636)
14 TELEPHONE SUPPORT & MAINT	91,092	139,833	71,024	(68,809)
14 WORKSTATION SUPPORT & MAINT	656,143	1,040,584	60,600	(979,984)
18 CENTRAL CHARGES	1,170,295	1,327,630	5,996,898	4,669,268
18 MAIL SERVICES	334,192	137,721	623	(137,098)
18 OFFICE OF MANAGEMENT & BUDG	164,247	126,097	74,578	(51,520)
18 PRINTING SERVICES	32,496	60,012	0	(60,012)
18 PURCHASING AND CONTRACTS	386,459	104,441	86,464	(17,976)
18 RECIPIENT AGENCY GRANTS	-	-	1,200,000	1,200,000
18 RESOURCE MGT - BUSINESS OFF	97,666	126,153	8,632	(117,521)
18 RISK MANAGEMENT	3,233,991	4,390,765	4,929,498	538,733
51 GENERAL GOVERNMENT Total	59,266,231	57,078,100	63,175,091	6,096,990
52 PUBLIC SAFETY				
01 ANIMAL SERVICES	2,264,735	2,568,744	2,435,904	(132,840)
01 E-911	4,253,932	1,884,491	1,954,514	70,023
01 EMERGENCY MANAGEMENT	1,413,755	1,059,005	831,904	(227,101)
01 TELECOMMUNICATIONS	2,087,208	1,467,982	840,773	(627,208)
02 SHERIFF'S OFFICE	114,505,592	121,203,007	125,539,996	4,336,989
05 CASSELBERRY EMS/FIRE	4,201,869	4,151,791	4,587,222	435,431

SUMMARY OF CURRENT USES BY FUNCTION/PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
05 EMERGENCY COMMUNICATIONS	2,227,507	2,430,122	2,514,425	84,304
05 EMS PERFORMANCE MANAGEMENT	251,075	269,829	372,204	102,375
05 EMS/FIRE/RESCUE	52,095,918	62,435,815	62,549,124	113,310
05 FIRE BUSINESS OFFICE	269,108	143,017	42,671	(100,346)
05 FIRE PREVENTION BUREAU	774,354	889,101	911,165	22,063
06 MANDATED SERVICES - COMMUNI	894,665	815,067	1,001,147	186,080
07 FACILITIES	-	216,427	299,305	82,878
11 BUILDING	196,712	21,267	66,618	45,351
14 IS BUSINESS OFFICE	-	-	-	-
14 NETWORK INFRASTRUCTURE SUPP	-	-	48,500	48,500
18 CENTRAL CHARGES	5,040,215	5,036,527	5,039,151	2,624
18 RESOURCE MGT - BUSINESS OFF	-	-	-	-
52 PUBLIC SAFETY Total	190,476,644	204,592,191	209,034,624	4,442,433
53 PHYSICAL ENVIRONMENT				
07 FACILITIES	-	101,006	132,160	31,154
07 MOSQUITO CONTROL	818,805	1,325,027	1,319,510	(5,517)
07 WATER QUALITY	1,078,074	1,215,399	1,196,179	(19,220)
08 ES BUSINESS OFFICE	1,966,489	2,192,834	3,898,394	1,705,560
08 UTILITIES ENGINEERING PROGR	4,950,308	43,655,411	37,497,978	(6,157,433)
08 WASTEWATER OPERATIONS	10,277,501	11,616,389	13,126,479	1,510,091
08 WATER OPERATIONS	31,042,263	13,490,656	14,588,460	1,097,804
09 CENTRAL TRANSFER STATION OP	2,707,382	4,282,542	4,560,718	278,176
09 LANDFILL OPERATIONS PROGRAM	4,572,831	3,545,447	3,425,176	(120,271)
09 SW-COMPLIANCE & PROGRAM MAN	2,957,574	5,010,770	3,548,785	(1,461,985)
18 MSBU PROGRAM	17,367,044	19,146,652	19,625,134	478,482
53 PHYSICAL ENVIRONMENT Total	77,738,270	105,582,133	102,918,974	(2,663,159)
54 TRANSPORTATION				
07 CAPITAL PROJECTS DELIVERY	50,972,096	48,066,870	49,886,521	1,819,651
07 ENGINEERING PROF SUPPORT	202,588	142,403	147,905	5,501
07 FACILITIES	-	-	-	-
07 LAND MANAGEMENT	-	127,793	133,008	5,215
07 PUBLIC WORKS BUSINESS OFFIC	503,650	526,062	536,459	10,397
07 ROADS-STORMWATER R&M	9,184,752	11,148,138	12,032,257	884,120
07 TRAFFIC OPERATIONS	5,090,965	5,203,373	5,260,947	57,574
11 MASS TRANSIT PROGRAM (LYNX)	6,160,899	6,536,795	6,924,779	387,984
54 TRANSPORTATION Total	72,114,951	71,751,434	74,921,876	3,170,442
55 ECONOMIC ENVIRONMENT				
01 17-92 COMMUNITY REDEVELOPME	898,046	490,187	478,458	(11,729)
01 ECONOMIC DEV & COMMUNITY RE	3,089,636	4,779,843	4,919,126	139,283
04 RECREATIONAL ACTIVITIES & P	21,467	45,000	100,000	55,000
07 DEVELOPMENT REVIEW ENGINEER	654,688	774,741	806,511	31,770
11 PLANNING AND DEVELOPMENT	-	-	-	-

SUMMARY OF CURRENT USES BY FUNCTION/PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
18 CENTRAL CHARGES	4,155,356	2,068,012	2,267,673	199,661
55 ECONOMIC ENVIRONMENT Total	8,819,192	8,157,783	8,571,768	413,985
56 HUMAN SERVICES				
06 CHILD MENTAL HEALTH INITIAT	1,296,067	-	-	-
06 COMMUNITY DEVELOPMENT GRANT	3,885,122	5,141,361	2,877,431	(2,263,930)
06 COMMUNITY SVCS BUSINESS OFF	573,184	891,555	720,962	(170,593)
06 COUNTY HEALTH DEPARTMENT	1,300,084	1,316,281	1,254,344	(61,937)
06 COUNTY LOW INCOME ASSISTANC	2,273,688	2,747,972	2,729,168	(18,804)
06 GRANT LOW INCOME ASSISTANCE	722,489	521,222	522,852	1,630
06 MANDATED SERVICES - COMMUNI	5,090,676	5,217,306	5,004,233	(213,073)
06 VETERANS' SERVICES	191,117	215,412	224,957	9,545
07 FACILITIES	-	-	-	-
56 HUMAN SERVICES Total	15,332,427	16,051,108	13,333,946	(2,717,161)
57 CULTURE/RECREATION				
04 AGENCY FUNDS	45,320	-	-	-
04 EXTENSION SERVICE	327,624	450,302	465,209	14,907
04 GREENWAYS & TRAILS	3,031,275	3,069,051	4,036,700	967,649
04 LEISURE BUSINESS OFFICE	724,997	738,829	762,137	23,308
04 LIBRARY SERVICES	5,918,998	6,565,486	6,799,150	233,664
04 NATURAL LANDS	374,695	813,638	512,395	(301,243)
04 PASSIVE PARKS	8,409	-	52,600	52,600
04 RECREATIONAL ACTIVITIES & P	28,862,688	6,301,051	5,789,485	(511,566)
06 COMMUNITY DEVELOPMENT GRANT	-	90,000	-	(90,000)
07 CAPITAL PROJECTS DELIVERY	2,555,193	-	-	-
18 CENTRAL CHARGES	1,641,200	1,640,600	1,639,200	(1,400)
57 CULTURE/RECREATION Total	43,490,399	19,668,956	20,056,875	387,919
58 TRANSFERS				
08 UTILITIES ENGINEERING PROGR	3,509,852	1,598,227	1,400,000	(198,227)
99 NON DEPARTMENTAL	24,839,283	33,996,663	34,121,602	124,939
58 TRANSFERS Total	28,349,135	35,594,890	35,521,602	(73,288)
59 RESERVES				
99 NON DEPARTMENTAL	-	222,901,940	219,910,831	(2,991,109)
59 RESERVES Total	-	222,901,940	219,910,831	(2,991,109)
60 COURT ADMINISTRATION				
03 ARTICLE V COURT TECHNOLOGY	913,027	1,052,988	1,082,776	29,788
03 GUARDIAN AD LITEM	138,991	146,699	171,154	24,454
03 JUDICIAL	2,420,656	2,006,045	2,585,488	579,443
03 LAW LIBRARY	113,228	109,039	109,948	909
03 LEGAL AID	343,542	341,673	345,921	4,248
07 FACILITIES	-	-	-	-

SUMMARY OF CURRENT USES BY FUNCTION/PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
18 CENTRAL CHARGES	3,234,600	3,231,800	3,233,050	1,250
18 RECIPIENT AGENCY GRANTS	948,096	346,742	347,532	790
60 COURT ADMINISTRATION Total	8,112,140	7,234,986	7,875,868	640,882
99 N/A				
99 NON DEPARTMENTAL	(11,347,178)	-	-	-
99 N/A Total	(11,347,178)	-	-	-
Grand Total	492,352,210	748,613,521	755,321,456	6,707,935

USES BY DEPT / PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
02 USES				
01 ADMINISTRATION DEPT				
01 17-92 COMMUNITY REDEVELOPME	898,046	490,187	478,458	(11,729)
01 ANIMAL SERVICES	2,264,735	2,568,744	2,435,904	(132,840)
01 BENEFITS	18,590,367	19,845,294	21,296,339	1,451,045
01 BOARD OF COUNTY COMMISSIONE	343,477	84,581	12,533	(72,048)
01 COUNTY ATTORNEY	403,341	68,691	59,617	(9,074)
01 COUNTY MANAGER	496,961	149,052	99,874	(49,179)
01 E-911	4,434,857	2,091,940	2,163,474	71,534
01 ECONOMIC DEV & COMMUNITY RE	3,396,943	4,900,375	4,987,701	87,325
01 EMERGENCY MANAGEMENT	1,413,755	1,059,005	831,904	(227,101)
01 HUMAN RESOURCES	355,730	63,907	103,066	39,159
01 OFFICE OF ORGANIZATIONAL EX	42,218	28,819	(1,380)	(30,198)
01 TELECOMMUNICATIONS	2,087,208	1,467,982	840,773	(627,208)
01 ADMINISTRATION DEPT Total	34,727,635	32,818,576	33,308,263	489,687
02 CONSTITUTIONAL OFFICERS DEP				
02 CLERK OF THE COURT	1,206,788	280,769	265,806	(14,963)
02 PROPERTY APPRAISER	5,443,653	5,572,259	5,688,305	116,046
02 SHERIFF'S OFFICE	114,505,592	121,203,007	125,539,996	4,336,989
02 SUPERVISOR OF ELECTIONS	6,093,570	2,918,139	2,922,372	4,233
02 TAX COLLECTOR	6,944,419	7,417,606	7,519,291	101,685
02 CONSTITUTIONAL OFFICERS DEP Total	134,194,022	137,391,780	141,935,771	4,543,991
03 COURT SUPPORT DEPT				
03 ARTICLE V COURT TECHNOLOGY	913,027	1,052,988	1,082,776	29,788
03 GUARDIAN AD LITEM	138,991	146,699	171,154	24,454
03 JUDICIAL	2,420,656	2,006,045	2,585,488	579,443
03 LAW LIBRARY	113,228	109,039	109,948	909
03 LEGAL AID	343,542	341,673	345,921	4,248
03 COURT SUPPORT DEPT Total	3,929,444	3,656,444	4,295,286	638,842
04 LEISURE SERVICES DEPT				
04 AGENCY FUNDS	45,320	-	-	-
04 EXTENSION SERVICE	327,624	450,302	465,209	14,907
04 GREENWAYS & TRAILS	3,031,275	3,069,051	4,036,700	967,649
04 LEISURE BUSINESS OFFICE	724,997	738,829	762,137	23,308
04 LIBRARY SERVICES	5,918,998	6,565,486	6,799,150	233,664
04 NATURAL LANDS	374,695	813,638	512,395	(301,243)
04 PASSIVE PARKS	8,409	-	52,600	52,600
04 RECREATIONAL ACTIVITIES & P	28,884,155	6,346,051	5,889,485	(456,566)
04 LEISURE SERVICES DEPT Total	39,315,473	17,983,356	18,517,675	534,319
05 FIRE DEPT				
05 CASSELBERRY EMS/FIRE	4,201,869	4,151,791	4,587,222	435,431
05 EMERGENCY COMMUNICATIONS	2,227,507	2,430,122	2,514,425	84,304
05 EMS PERFORMANCE MANAGEMENT	251,075	269,829	372,204	102,375
05 EMS/FIRE/RESCUE	52,095,918	62,435,815	62,549,124	113,310
05 FIRE BUSINESS OFFICE	269,108	143,017	42,671	(100,346)

USES BY DEPT / PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
05 FIRE PREVENTION BUREAU	774,354	889,101	911,165	22,063
05 FIRE DEPT Total	59,819,831	70,319,675	70,976,811	657,136
06 COMMUNITY SERVICES DEPT				
06 CHILD MENTAL HEALTH INITIAT	1,296,067	-	-	-
06 COMMUNITY DEVELOPMENT GRANT	3,885,122	5,231,361	2,877,431	(2,353,930)
06 COMMUNITY SVCS BUSINESS OFF	573,184	891,555	720,962	(170,593)
06 COUNTY HEALTH DEPARTMENT	1,300,084	1,316,281	1,254,344	(61,937)
06 COUNTY LOW INCOME ASSISTANC	2,273,688	2,747,972	2,729,168	(18,804)
06 GRANT LOW INCOME ASSISTANCE	722,489	521,222	522,852	1,630
06 MANDATED SERVICES - COMMUNI	5,985,341	6,032,373	6,005,380	(26,993)
06 VETERANS' SERVICES	191,117	215,412	224,957	9,545
06 COMMUNITY SERVICES DEPT Total	16,227,092	16,956,175	14,335,093	(2,621,081)
07 PUBLIC WORKS DEPT				
07 CAPITAL PROJECTS DELIVERY	53,710,732	48,066,870	49,886,521	1,819,651
07 DEVELOPMENT REVIEW ENGINEER	654,688	774,741	806,511	31,770
07 ENGINEERING PROF SUPPORT	202,588	142,403	147,905	5,501
07 FACILITIES	5,715,810	5,901,424	6,040,192	138,767
07 FLEET MANAGEMENT	1,201,215	345,929	111,958	(233,971)
07 LAND MANAGEMENT	-	127,793	133,008	5,215
07 MOSQUITO CONTROL	818,805	1,325,027	1,319,510	(5,517)
07 PUBLIC WORKS BUSINESS OFFIC	503,650	526,062	536,459	10,397
07 ROADS-STORMWATER R&M	9,184,752	11,148,138	12,032,257	884,120
07 TRAFFIC OPERATIONS	5,090,965	5,203,373	5,260,947	57,574
07 WATER QUALITY	1,078,074	1,215,399	1,196,179	(19,220)
07 PUBLIC WORKS DEPT Total	78,161,279	74,777,159	77,471,447	2,694,288
08 ES UTILITIES				
08 ES BUSINESS OFFICE	1,966,489	2,192,834	3,898,394	1,705,560
08 UTILITIES ENGINEERING PROGR	8,460,160	45,253,638	38,897,978	(6,355,660)
08 WASTEWATER OPERATIONS	10,277,501	11,616,389	13,126,479	1,510,091
08 WATER OPERATIONS	31,042,263	13,490,656	14,588,460	1,097,804
08 ES UTILITIES Total	51,746,413	72,553,517	70,511,312	(2,042,205)
09 ES SOLID WASTE DEPT				
09 CENTRAL TRANSFER STATION OP	2,707,382	4,282,542	4,560,718	278,176
09 LANDFILL OPERATIONS PROGRAM	4,572,831	3,545,447	3,425,176	(120,271)
09 SW-COMPLIANCE & PROGRAM MAN	2,957,574	5,010,770	3,558,785	(1,451,985)
09 ES SOLID WASTE DEPT Total	10,237,787	12,838,759	11,544,679	(1,294,080)
11 DEVELOPMENT SERVICES DEPT				
11 BUILDING	3,123,296	3,465,697	3,946,996	481,299
11 DEV SVCS BUSINESS OFFICE	477,883	639,591	639,607	16
11 MASS TRANSIT PROGRAM (LYNX)	6,160,899	6,536,795	6,924,779	387,984
11 PLANNING AND DEVELOPMENT	1,557,973	1,552,313	1,579,893	27,580
11 DEVELOPMENT SERVICES DEPT Total	11,320,050	12,194,396	13,091,275	896,878
14 INFORMATION SERVICES DEPT				

USES BY DEPT / PROGRAM

	FY16 ACTUALS	FY17 ADOPTED	FY18 TENTATIVE	FY18 VARIANCE
14 ENTERPRISE SOFTWARE DEVELOP	392,544	891,886	409,760	(482,126)
14 GEOGRAPHIC INFORMATION SYST	291,667	252,490	239,952	(12,538)
14 IS BUSINESS OFFICE	(133,450)	85,388	20,030	(65,358)
14 NETWORK INFRASTRUCTURE SUPP	77,227	71,746	51,610	(20,136)
14 TELEPHONE SUPPORT & MAINT	91,092	139,833	71,024	(68,809)
14 WORKSTATION SUPPORT & MAINT	656,143	1,040,584	60,600	(979,984)
14 INFORMATION SERVICES DEPT Total	1,375,224	2,481,927	852,976	(1,628,951)
18 RESOURCE MANAGEMENT DEPT				
18 CENTRAL CHARGES	15,241,666	13,304,569	18,175,972	4,871,403
18 MAIL SERVICES	334,192	137,721	623	(137,098)
18 MSBU PROGRAM	17,367,044	19,146,652	19,625,134	478,482
18 OFFICE OF MANAGEMENT & BUDG	164,247	126,097	74,578	(51,520)
18 PRINTING SERVICES	32,496	60,012	0	(60,012)
18 PURCHASING AND CONTRACTS	386,459	104,441	86,464	(17,976)
18 RECIPIENT AGENCY GRANTS	948,096	346,742	1,547,532	1,200,790
18 RESOURCE MGT - BUSINESS OFF	97,666	126,153	8,632	(117,521)
18 RISK MANAGEMENT	3,233,991	4,390,765	4,929,498	538,733
18 RESOURCE MANAGEMENT DEPT Total	37,805,856	37,743,153	44,448,433	6,705,280
99 NON DEPARTMENTAL				
99 NON DEPARTMENTAL	13,492,104	256,898,603	254,032,433	(2,866,170)
99 NON DEPARTMENTAL Total	13,492,104	256,898,603	254,032,433	(2,866,170)
02 USES Total	492,352,210	748,613,521	755,321,456	6,707,935
Grand Total	492,352,210	748,613,521	755,321,456	6,707,935

COUNTYWIDE SUMMARY OF USES BY FUNCTION/OBJECT CLASSIFICATION

This report identifies the amount budgeted for all expenditure classifications within each governmental function. Public Safety has the largest personal services budget (related to Fire/EMS) and transfers (for the Sheriff's Office). Other areas with large expenditures include Physical Environment operating costs (includes Water & Sewer and Solid Waste operations) and Physical Environment and Transportation capital improvement costs. Reserves are included in this report as a Use of funding but not an expenditure. 41% of the reserves are for Enterprise Funds, 7% are Fire Fund Reserves, and 24% are General Fund reserves.

FUNCTION	PERSONNEL SERVICES	OPERATING EXPENDITURES	INTERNAL SERVICE CHARGES	COST ALLOCATION (CONTRA)	CAPITAL OUTLAY / EQUIPMENT / SOFTWARE*	DEBT SERVICE	GRANTS & AIDS	INTERFUND TRANSFERS OUT	TRANSFERS TO CONSTITUTION ALS	RESERVES	Grand Total
51 GENERAL GOVERNMENT	21,240,785	46,061,505	8,421,861	(31,287,734)	545,328				18,193,346		63,175,091
52 PUBLIC SAFETY	54,706,172	11,545,130	10,458,736	(1,996,387)	7,693,762	5,039,151	1,037,436		120,550,624		209,034,624
53 PHYSICAL ENVIRONMENT	15,690,695	44,412,641	7,781,454		17,230,831	17,793,353		10,000			102,918,974
54 TRANSPORTATION	12,758,481	5,171,800	8,561,836	(4,090,483)	44,837,598		7,682,644				74,921,876
55 ECONOMIC ENVIRONMENT	1,577,600	2,849,531	147,592		54,128	50,000	3,892,917				8,571,768
56 HUMAN SERVICES	2,169,347	1,416,031	798,989				8,949,580				13,333,946
57 CULTURE/RECREATION	8,922,848	5,642,652	2,303,769	(631,170)	2,044,838	1,639,200	134,738				20,056,875
58 TRANSFERS								35,521,602			35,521,602
59 RESERVES										219,910,831	219,910,831
60 COURT ADMINISTRATION	672,208	1,016,066	2,420,093		16,000	3,233,050	518,451				7,875,868
Grand Total	117,738,136	118,115,356	40,894,329	(38,005,774)	72,422,485	27,754,754	22,215,766	35,531,602	138,743,970	219,910,831	755,321,456

* Includes Library Impact Fees/Books

COUNTYWIDE TRANSFER SUMMARY

Transfers are internal transactions between individual funds of a governmental unit which are not repayable and are not considered charges for goods or services. These expenditures correspond to an equal amount of interfund revenue.

PROVIDING FUND	RECIPIENT FUND	Fiscal Year	Fiscal Year	PURPOSE
		2016/17	2017/18	
		ADOPTED	TENTATIVE	
GENERAL FUND	FACILITIES PLANNED WORK FUND	850,000	600,000	Facilities Maintenance
GENERAL FUND	FLEET REPLACEMENT FUND	289,531		Vehicle Replacement
GENERAL FUND	TECHNOLOGY REPLACEMENT FUND	202,116	250,000	Technology Replacement
GENERAL FUND	BCC PROJECTS FUND		453,500	Countywide Capital Projects
GENERAL FUND	NINTH-CENT FUEL TAX FUND	4,346,795	4,664,779	Mass Transit
GENERAL FUND	ECONOMIC DEVELOPMENT	1,731,112	1,849,438	Economic Development
GENERAL FUND	GENERAL REVENUE DEBT	1,539,446	1,548,432	Debt Service
GENERAL FUND	COUNTY SHARED REVENUE DEBT	1,741,606	1,741,494	Debt Service
GENERAL FUND	SALES TAX REVENUE BONDS	4,987,275	4,982,275	Debt Service
GENERAL FUND	INFRASTRUCTURE IMPROVEMENT/CAPITAL	150,000		Tower Decommissioning
	GENERAL FUND TOTAL	15,837,881	16,089,918	
STORMWATER FUND	GENERAL FUND		193,117	Final Closeout of Stormwater Fund
MSBU HOWELL LAKE (LM/AWC)	MSBU PROGRAM	36,950		Installment Repayment
	GENERAL REVENUE DEBT 2014 -			
TOURIST DEVELOPMENT FUND 3% TAX	SPORTS COMPLEX/SOLDIER'S CREEK	1,640,600	1,639,200	Debt Service
TOURIST DEVELOPMENT FUND 3% TAX	SOLID WASTE FUND	300,000	300,000	Sports Complex Lighting Loan Repayment
WATER AND SEWER OPERATING	WATER AND SEWER (OPERATING) CAPITAL	15,604,560	15,308,971	Funding of Capital Projects
SOLID WASTE FUND	LANDFILL MANAGEMENT ESCROW	613,622	590,396	Landfill Closure
CONNECTION FEES - WATER	WATER AND SEWER FUND	612,927	500,000	Connection Fees
CONNECTION FEES - SEWER	WATER AND SEWER FUND	985,300	900,000	Connection Fees
	TOTAL	\$ 35,631,840	\$ 35,521,602	

Policy Note: Budgeted transfer amounts reflect Board of County Commission approval for annual support to designated operations. Actual transfers are made based on operational activities, constrained by amounts approved by the Board of County Commission.

COUNTYWIDE SUMMARY OF RESERVES

	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE	%
01 GENERAL FUNDS				
00100 GENERAL FUND	265,927,124	265,794,058	(133,066)	-0.05%
00103 NATURAL LAND ENDOWMENT FUND	783,729	783,729	-	0.00%
00108 FACILITIES MAINTENANCE FUND	624,996	624,996	-	0.00%
00109 FLEET REPLACEMENT FUND	453,581	453,581	-	0.00%
00111 TECHNOLOGY REPLACEMENT FUND	281,126	281,126	0	0.00%
00112 BCC PROJECTS	453,500	453,500	-	0.00%
13000 STORMWATER FUND	193,117	193,117	-	0.00%
13100 ECONOMIC DEVELOPMENT	2,368,688	2,368,688	0	0.00%
60303 LIBRARIES-DESIGNATED	49,000	49,000	-	0.00%
60304 ANIMAL CONTROL	20,000	20,000	-	0.00%
60305 HISTORICAL COMMISSION	22,431	22,431	-	0.00%
01 GENERAL FUNDS Total	271,177,292	271,044,226	(133,066)	-0.05%
02 TRANSPORTATION FUNDS				
10101 TRANSPORTATION TRUST FUND	21,848,138	21,848,138	(0)	0.00%
10102 NINTH-CENT FUEL TAX FUND	6,924,779	6,924,779	-	0.00%
11500 INFRASTRUCTURE TAX FUND	16,345,836	16,345,836	-	0.00%
11541 INFRASTRUCTURE-COUNTY COMMIS	4,086,324	4,086,324	-	0.00%
11560 2014 INFRASTRUCTURE SALES TAX	52,477,866	52,477,866	-	0.00%
12601 ARTERIAL-IMPACT FEE	(5,700,581)	(5,700,581)	-	0.00%
12602 NORTH COLLECTOR-IMPACT FEE	66,305	66,305	-	0.00%
12603 WEST COLLECTOR-IMPACT FEE	198,000	198,000	-	0.00%
12604 EAST COLLECTOR-IMPACT FEE	365,849	365,849	-	0.00%
12605 SOUTH CENTRAL-IMPACT FEE	(1,693,054)	(1,693,054)	-	0.00%
02 TRANSPORTATION FUNDS Total	94,919,462	94,919,462	(0)	0.00%
03 FIRE DISTRICT FUNDS				
11200 FIRE PROTECTION FUND	77,184,839	77,184,839	(0)	0.00%
11207 FIRE PROTECT FUND-CASSELBERRY	4,587,222	4,587,222	(0)	0.00%
03 FIRE DISTRICT FUNDS Total	81,772,061	81,772,061	(0)	0.00%
04 SPECIAL REVENUE FUNDS				
00101 POLICE EDUCATION FUND	150,000	150,000	-	0.00%
00104 BOATING IMPROVEMENT FUND	302,969	302,969	-	0.00%
00110 ADULT DRUG COURT GRANT FUND	324,996	324,996	0	0.00%
10400 BUILDING PROGRAM	6,851,550	6,851,550	0	0.00%
11000 TOURIST DEVELOPMENT FUND	4,416,153	4,416,153	(0)	0.00%
11001 PROFESS SPORTS FRANCHISE TAX	3,107,502	3,107,502	(0)	0.00%
11400 COURT SUPP TECH FEE (ARTV)	1,195,624	1,195,624	0	0.00%
11901 COMMUNITY DEVELOPMEN BLK GRANT	1,665,154	1,665,154	(0)	0.00%
11902 HOME PROGRAM GRANT	496,754	496,754	-	0.00%
11904 EMERGENCY SHELTER GRANTS	148,985	148,985	-	0.00%
11905 COMMUNITY SVC BLOCK GRANT	43,561	43,561	0	0.00%
11908 DISASTER PREPAREDNESS	41,056	41,056	-	0.00%
11909 MOSQUITO CONTROL GRANT	502,468	502,468	(0)	0.00%
11919 COMMUNITY SVC GRANTS	479,291	479,291	0	0.00%
11920 NEIGHBOR STABIL PROGRAM GRANT	42,295	42,295	(0)	0.00%
11925 DCF REINVESTMENT GRANT FUND	1,200,000	1,200,000	-	0.00%
11926 CITY OF SANFORD CDBG	401,643	401,643	(0)	0.00%

COUNTYWIDE SUMMARY OF RESERVES

	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE	%
11930 RESOURCE MANAGEMENT GRANTS	22,535	22,535	0	0.00%
12017 SHIP AFFORDABLE HOUSING 16/17	42,600	42,600	(0)	0.00%
12200 ARBOR VIOLATION TRUST FUND	148,669	148,669	-	0.00%
12300 ALCOHOL/DRUG ABUSE FUND	187,306	187,306	-	0.00%
12302 TEEN COURT	237,464	237,464	0	0.00%
12500 EMERGENCY 911 FUND	5,710,710	5,710,710	0	0.00%
12804 LIBRARY-IMPACT FEE	127,823	127,823	-	0.00%
13300 17/92 REDEVELOPMENT TI FUND	12,098,887	12,098,887	(0)	0.00%
15000 MSBU STREET LIGHTING	3,139,950	3,139,950	-	0.00%
15100 MSBU RESIDENTIAL SOLID WASTE	19,698,000	19,698,000	-	0.00%
16000 MSBU PROGRAM	2,211,832	2,211,832	0	0.00%
16005 MSBU MILLS (LM/AWC)	301,465	301,465	-	0.00%
16006 MSBU PICKETT (LM/AWC)	216,210	216,210	-	0.00%
16007 MSBU AMORY (LM/AWC)	26,203	26,203	-	0.00%
16010 MSBU CEDAR RIDGE (GRNDS MAINT)	52,125	52,125	-	0.00%
16013 MSBU HOWELL CREEK (LM/AWC)	11,630	11,630	-	0.00%
16020 MSBU HORSESHOE (LM/AWC)	9,500	9,500	-	0.00%
16021 MSBU MYRTLE (LM/AWC)	10,600	10,600	-	0.00%
16023 MSBU SPRING WOOD LAKE (LM/AWC)	25,650	25,650	-	0.00%
16024 MSBU LAKE OF THE WOODS(LM/AWC)	131,640	131,640	-	0.00%
16025 MSBU MIRROR (LM/AWC)	58,575	58,575	-	0.00%
16026 MSBU SPRING (LM/AWC)	197,418	197,418	-	0.00%
16027 MSBU SPRINGWOOD WTRWY (LM/AWC)	52,225	52,225	-	0.00%
16028 MSBU BURKETT (LM/AWC)	52,840	52,840	-	0.00%
16030 MSBU SWEETWATER COVE (LM/AWC)	54,728	54,728	-	0.00%
16031 MSBU LAKE ASHER AWC	5,385	5,385	-	0.00%
16032 MSBU ENGLISH ESTATES (LM/AWC)	3,470	3,470	-	0.00%
16033 MSBU GRACE LAKE (LM/AWC)	23,675	23,675	-	0.00%
16035 MSBU BUTTONWOOD POND (LM/AWC)	6,435	6,435	-	0.00%
16036 MSBU HOWELL LAKE (LM/AWC)	206,555	206,555	-	0.00%
04 SPECIAL REVENUE FUNDS Total	66,442,106	66,442,106	0	0.00%
05 DEBT SERVICE FUNDS				
21200 GENERAL REVENUE DEBT	1,548,432	1,548,432	-	0.00%
21235 GENERAL REVENUE DEBT - 2014	1,639,200	1,639,200	-	0.00%
21300 COUNTY SHARED REVENUE DEBT	1,741,494	1,741,494	-	0.00%
22500 SALES TAX BONDS	4,982,275	4,982,275	-	0.00%
05 DEBT SERVICE FUNDS Total	9,911,401	9,911,401	-	0.00%
06 CAPITAL FUNDS				
30700 SPORTS COMPLEX/SOLDIERS CREEK	-		-	#DIV/0!
32100 NATURAL LANDS/TRAILS	1,288,779	1,288,779	0	0.00%
06 CAPITAL FUNDS Total	1,288,779	1,288,779	0	0.00%
07 ENTERPRISE FUNDS				
40100 WATER AND SEWER FUND	88,268,154	88,268,154	(0)	0.00%
40102 CONNECTION FEES-WATER	743,199	743,199	-	0.00%
40103 CONNECTION FEES-SEWER	2,694,793	2,694,793	-	0.00%
40105 WATER & SEWER BONDS, SERIES 20	5,240	5,240	-	0.00%
40106 2010 BOND SERIES	2,729	2,729	-	0.00%

COUNTYWIDE SUMMARY OF RESERVES

	FY18 1ST PUBLIC HEARING	FY18 2ND PUBLIC HEARING	VARIANCE	%
40107 WATER & SEWER DEBT SERVICE RES	18,121,674	18,121,674	-	0.00%
40108 WATER & SEWER CAPITAL IMPROVEM	17,772,187	17,772,187	-	0.00%
40201 SOLID WASTE FUND	39,697,208	39,697,208	0	0.00%
40204 LANDFILL MANAGEMENT ESCROW	20,112,740	20,112,740	-	0.00%
07 ENTERPRISE FUNDS Total	187,417,924	187,417,924	0	0.00%
08 INTERNAL SERVICE FUNDS				
50100 PROPERTY/CASUALTY INSURANCE FU	7,550,617	7,550,617	(0)	0.00%
50200 WORKERS COMPENSATION FUND	7,228,098	7,228,098	0	0.00%
50300 HEALTH INSURANCE FUND	27,746,782	27,746,782	(0)	0.00%
08 INTERNAL SERVICE FUNDS Total	42,525,497	42,525,497	(0)	0.00%
Grand Total	755,454,522	755,321,456	(133,066)	-0.02%



PERSONNEL SERVICES OVERVIEW

OVERVIEW

The FY 2017/18 Proposed Budget for Personnel Services is \$7.2M more than the prior year's budget primarily due to a 3% proposed increase in salaries/benefits for non-union personnel and a 5% proposed increase in salaries/benefits for union related personnel. Additionally, increases are due to new proposed FTE requests including 27 new positions for the insourcing portion of the Fleet Program:

DESCRIPTION	FY16 ACTUALS	FY17 ADOPTED	FY18 REQUESTED	FY18 VARIANCE
511 EXECUTIVE SALARIES	532,044	401,596	413,648	12,052
512 REGULAR SALARIES & WAGES	67,568,074	69,891,755	74,790,768	4,899,013
513 OTHER SALARIES & WAGES	6,195,652	-	-	-
514 OVERTIME	5,558,266	5,258,566	5,624,429	365,863
515 SPECIAL PAY	147,248	62,820	130,160	67,340
519 HOLIDAY PAY	-	1,085,676	1,125,277	39,601
521 FICA TAXES	5,455,878	5,845,955	6,033,852	187,897
522 RETIREMENT CONTRIBUTIONS	20,816,663	10,476,445	10,644,585	168,139
523 LIFE AND HEALTH INSURANCE	15,381,227	15,721,788	17,218,150	1,496,362
524 WORKERS' COMPENSATION	1,482,332	2,967,331	3,022,268	54,937
525 UNEMPLOYMENT COMPENSATION	18,362	-	-	-
527 CONTRA PERSONAL SERVICES	(3,860,374)	(1,187,502)	(1,265,000)	(77,498)
Grand Total	119,295,371	110,524,430	117,738,136	7,213,706

DEPARTMENT	FY 17 FTE	FY 18 FTE	VARIANCE
01 ADMINISTRATION DEPT	107.20	111.70	4.50
03 COURT SUPPORT DEPT	7.00	7.00	0.00
04 LEISURE SERVICES DEPT	156.12	159.12	3.00
05 FIRE DEPT	464.64	476.50	11.86
06 COMMUNITY SERVICES DEPT	34.00	37.00	3.00
07 PUBLIC WORKS DEPT	232.50	279.30	46.80
08 ES UTILITIES	132.90	138.90	6.00
09 ES SOLID WASTE DEPT	74.10	74.10	0.00
11 DEVELOPMENT SERVICES DEPT	67.80	64.80	-3.00
14 INFORMATION SERVICES DEPT	32.00	31.00	-1.00
18 RESOURCE MANAGEMENT DEPT	40.25	40.25	0.00
Grand Total	1,348.51	1,419.67	71.16

COUNTYWIDE POSITION SUMMARY

BCC Departments	FY 2013/14 ADOPTED FTE	FY 2014/15 ADOPTED FTE	FY 2015/16 ADOPTED FTE	FY 2016/17 ADOPTED FTE	FY 2017/18 2ND PH FTE
ADMINISTRATION	51.00	50.85	53.95	107.20	111.70
COMMUNITY SERVICES	37.00	39.00	42.00	34.00	37.00
COURT SUPPORT	7.00	7.00	7.00	7.00	7.00
DEVELOPMENT SERVICES	52.00	50.15	65.80	67.80	64.80
ES UTILITIES	124.72	128.80	130.90	132.90	138.90
ES SOLID WASTE	72.28	72.20	72.10	74.10	74.10
INFORMATION SERVICES	42.00	32.00	32.00	32.00	31.00
LEISURE SERVICES	134.12	135.12	147.12	156.12	159.12
FIRE DEPARTMENT	497.92	498.42	540.22	464.64	476.50
PUBLIC WORKS	234.50	234.25	229.05	232.50	279.30
RESOURCE MANAGEMENT	39.00	40.00	36.00	40.25	40.25
TOTAL BCC	1,291.54	1,287.79	1,356.14	1,348.51	1,419.67

Constitutional Officers	FY 2013/14 ADOPTED FTE	FY 2014/15 ADOPTED FTE	FY 2015/16 ADOPTED FTE	FY 2016/17 ADOPTED FTE	FY 2017/18 2ND PH FTE
CLERK OF COURT	24.00	24.00	24.00	24.00	33.30
PROPERTY APPRAISER	53.00	53.00	53.00	53.00	51.00
SHERIFF	1227.00	1247.00	1247.00	1296.00	1302.00
SUPERVISOR OF ELECTIONS	16.00	16.00	16.00	16.00	16.00
TAX COLLECTOR	79.50	79.50	79.50	79.50	133.50
TOTAL CONSTITUTIONAL OFFICERS	1,399.50	1,419.50	1,419.50	1,468.50	1,535.80

FY 18 FTE COMPARISON BY FUND

DEPARTMENT/PROGRAM	FY 17 FTE	FY 18 FTE	VARIANCE
00100 GENERAL FUND	466.91	498.67	31.76
00110 ADULT DRUG COURT GRANT FUND	0.75	0.75	0.00
10101 TRANSPORTATION TRUST FUND	173.00	174.00	1.00
10400 BUILDING PROGRAM	37.90	43.50	5.60
11000 TOURIST DEVELOPMENT FUND	1.00	1.00	0.00
11001 PROFESS SPORTS FRANCHISE TAX	4.00	6.30	2.30
11200 FIRE PROTECTION FUND	392.00	404.00	12.00
11207 FIRE PROTECT FUND-CASSELBERRY	38.50	38.50	0.00
11400 COURT SUPP TECH FEE (ARTV)	4.00	4.00	0.00
11905 COMMUNITY SVC BLOCK GRANT	-	1.00	1.00
11908 DISASTER PREPAREDNESS	-	1.50	1.50
11909 MOSQUITO CONTROL GRANT	-	10.00	10.00
11919 COMMUNITY SVC GRANTS	1.00	1.00	0.00
11920 NEIGHBOR STABIL PROGRAM GRANT	0.50	0.50	0.00
11926 CITY OF SANFORD CDBG	1.00	1.00	0.00
11930 RESOURCE MANAGEMENT GRANTS	0.50	0.50	0.00
12015 SHIP AFFORDABLE HOUSING 14/15	0.50	-	-0.50
12017 SHIP AFFORDABLE HOUSING 16/17	-	0.50	0.50
12500 EMERGENCY 911 FUND	4.50	4.50	0.00
13100 ECONOMIC DEVELOPMENT	2.70	2.40	-0.30
13300 17/92 REDEVELOPMENT TI FUND	1.50	1.50	0.00
16000 MSBU PROGRAM	4.00	4.00	0.00
30700 SPORTS COMPLEX/SOLDIERS CREEK	0.50	-	-0.50
32100 NATURAL LANDS/TRAILS	0.50	0.50	0.00
40100 WATER AND SEWER FUND	132.90	138.90	6.00
40201 SOLID WASTE FUND	74.10	74.10	0.00
50100 PROPERTY/CASUALTY INSURANCE FU	2.20	2.00	-0.20
50200 WORKERS COMPENSATION FUND	1.80	2.00	0.20
50300 HEALTH INSURANCE FUND	2.25	3.05	0.80
Grand Total	1,348.51	1,419.67	71.16

COUNTYWIDE POSITION REQUESTS

FUND/REQUEST	PCN	POSITION TITLE	PAY BAND	BUSINESS UNIT	BUDGET CHANGE	FTE CHANGE
00100 GENERAL FUND					1,514,083	33.80
NEW POSITION REQUEST	NEW	AUTOMOTIVE SERVICE WRITER	C2	010540 - FLEET CONTRACT 00100	41,978	1.00
NEW POSITION REQUEST	NEW	CERTIFIED AUTOMOTIVE MECHANIC I	C3	010540 - FLEET CONTRACT 00100	183,106	4.00
NEW POSITION REQUEST	NEW	CERTIFIED AUTOMOTIVE TECHNICIAN I	B4	010540 - FLEET CONTRACT 00100	83,958	2.00
NEW POSITION REQUEST	NEW	CERTIFIED HEAVY EQUIPMENT MECHANIC 1	C4	010540 - FLEET CONTRACT 00100	648,397	13.00
NEW POSITION REQUEST	NEW	CERTIFIED INVENTORY SPECIALIST	B4	010540 - FLEET CONTRACT 00100	41,978	1.00
NEW POSITION REQUEST	NEW	CERTIFIED MOBILE PARTS SPECIALIST	B3	010540 - FLEET CONTRACT 00100	38,532	1.00
NEW POSITION REQUEST	NEW	CERTIFIED PARTS COUNTER SPECIALIST	B3	010540 - FLEET CONTRACT 00100	38,532	1.00
NEW POSITION REQUEST	NEW	CERTIFIED WELDER/FABRICATOR	C3	010540 - FLEET CONTRACT 00100	45,777	1.00
NEW POSITION REQUEST	NEW	GENERATOR TECHNICIAN	C2	010540 - FLEET CONTRACT 00100	83,958	2.00
NEW POSITION REQUEST	NEW	MAINTENANCE WORKER I	A1	043820 - SPORTS COMPLEX	62,026	2.00
NEW POSITION REQUEST	NEW	PROJECT MANAGER I	D2	066200 - COMMUNITY ASSISTANCE	56,696	1.00
NEW POSITION REQUEST	NEW	QUALITY ASSURANCE INSPECTOR	D3	010540 - FLEET CONTRACT 00100	77,000	1.00
TEMP TO REGULAR STATUS	T116	WATERSHED ASSOCIATE	A1	077435 - WATER QUALITY	-	0.60
TEMP TO REGULAR STATUS	T117	WATERSHED ASSOCIATE	A1	077435 - WATER QUALITY	-	0.60
TEMP TO REGULAR STATUS	T15019	MOSQUITO CONTROL ASSOCIATE	A1	077431 - MOSQUITO CONTROL	-	0.60
CURRENTLY FUNDED BY OPERATING	NEW	CASE MANAGER	C2	066200 - COMMUNITY ASSISTANCE	47,727	1.00
CURRENTLY FUNDED BY OPERATING	NEW	EXTENSION AGENT	D1	044304 - FLORIDA FRIENDLY YARDS/GARDENS	64,418	1.00
10101 TRANSPORTATION TRUST FUND					31,013	1.00
NEW POSITION REQUEST	NEW	MAINTENANCE WORKER I	A1	077442 - COUNTYWIDE SUPPORT TEAM	31,013	1.00
10400 BUILDING PROGRAM					216,864	5.00
NEW POSITION REQUEST	NEW	APPRENTICE INSPECTOR	B2	110404 - BUILDING - 10400	120,469	3.00
NEW POSITION REQUEST	NEW	PERMIT TECHNICIAN	A3	110404 - BUILDING - 10400	36,865	1.00
NEW POSITION REQUEST	NEW	PLANS EXAMINER	D2	110404 - BUILDING - 10400	59,531	1.00
11001 PROFESS SPORTS FRANCHISE TAX					137,214	2.00
NEW POSITION REQUEST	NEW	PROGRAM MANAGER I	D4	011051 - SPORTS AND LEISURE	137,214	2.00
11200 FIRE PROTECTION FUND					660,338	12.00
NEW POSITION REQUEST	NEW	FIRE INSPECTOR	D1	056104 - FIRE INSPECTIONS	52,007	1.00
NEW POSITION REQUEST	NEW	FIREFIGHTER	150FF	056100 - FIRE RESCUE - OPERATIONS	457,531	9.00
NEW POSITION REQUEST	NEW	LIEUTENANT	152	056100 - FIRE RESCUE - OPERATIONS	150,800	2.00
11908 DISASTER PREPAREDNESS					-	1.50
TEMP TO REGULAR STATUS	T111	P/T POSITION	A1	00276790 - EMPG FY '15-16	-	0.50
TEMP TO REGULAR STATUS	T118A	P/T POSITION	A1	00276790 - EMPG FY '15-16	-	0.50
TEMP TO REGULAR STATUS	T15072	P/T POSITION	A1	00276790 - EMPG FY '15-16	-	0.50
40100 WATER AND SEWER FUND					308,585	6.00
NEW POSITION REQUEST	NEW	COLLECTIONS ELECTRICIAN	B4	087810 - WASTEWATER OPERATIONS	95,455	2.00
NEW POSITION REQUEST	NEW	INSTRUMENTATION AND CONTROL TECHNICIAN	D1	087806 - WATER OPERATIONS	52,009	1.00
NEW POSITION REQUEST	NEW	PLANT MAINTENANCE ELECTRICIAN	D2	087806 - WATER OPERATIONS	113,394	2.00
NEW POSITION REQUEST	NEW	PLANT MECHANIC II	B4	087810 - WASTEWATER OPERATIONS	47,727	1.00
11905 COMMUNITY SVC BLOCK GRANT					-	1.00
TEMP TO REGULAR STATUS	T9155	CASE MANAGER	C2	06621617 - CSBG GRANT 16-17	-	1.00
Grand Total					2,868,097	62.30

TEMPORARY INTERNS

FUND	PROGRAM	POSITION TITLE	HEADCOUNT
00100 GENERAL FUND	01 HUMAN RESOURCES	HR INTERN	1
Grand Total			1

FY 18 FTE COMPARISON BY DEPARTMENT/PROGRAM

DEPARTMENT/PROGRAM	FY 17 FTE	FY 18 FTE	VARIANCE
01 ADMINISTRATION DEPT			
01 17-92 COMMUNITY REDEVELOPMENT	1.50	1.50	-
01 ANIMAL SERVICES	30.00	30.00	-
01 BENEFITS	2.25	2.05	(0.20)
01 BOARD OF COUNTY COMMISSIONERS	10.00	10.00	-
01 COUNTY ATTORNEY	13.00	13.00	-
01 COUNTY MANAGER	6.00	6.00	-
01 E-911	7.50	7.50	-
01 ECONOMIC DEV & COMMUNITY RELATIONS	12.70	14.70	2.00
01 EMERGENCY MANAGEMENT	4.50	6.00	1.50
01 HUMAN RESOURCES	8.75	8.95	0.20
01 ORGANIZATIONAL DEVELOPMENT	1.00	2.00	1.00
01 TELECOMMUNICATIONS	10.00	10.00	-
01 ADMINISTRATION DEPT Total	107.20	111.70	4.50
03 COURT SUPPORT DEPT			
03 ARTICLE V COURT TECHNOLOGY	4.00	4.00	-
03 GUARDIAN AD LITEM	1.00	1.00	-
03 JUDICIAL	2.00	2.00	-
03 COURT SUPPORT DEPT Total	7.00	7.00	-
04 LEISURE SERVICES DEPT			
04 EXTENSION SERVICE	7.00	8.00	1.00
04 GREENWAYS & TRAILS	14.00	14.00	-
04 LEISURE BUSINESS OFFICE	6.00	6.00	-
04 LIBRARY SERVICES	75.00	75.00	-
04 NATURAL LANDS	2.50	2.50	-
04 RECREATIONAL ACTIVITIES & PROG	51.62	53.62	2.00
04 LEISURE SERVICES DEPT Total	156.12	159.12	3.00
05 FIRE DEPT			
05 CASSELBERRY EMS/FIRE	38.50	38.50	-
05 EMERGENCY COMMUNICATIONS	33.14	33.00	(0.14)
05 EMS/FIRE/RESCUE	383.00	394.00	11.00
05 FIRE BUSINESS OFFICE	1.00	1.00	-
05 FIRE PREVENTION BUREAU	9.00	10.00	1.00
05 FIRE DEPT Total	464.64	476.50	11.86
06 COMMUNITY SERVICES DEPT			
06 COMMUNITY DEVELOPMENT GRANTS	2.00	2.00	-
06 COMMUNITY SVCS BUSINESS OFFICE	9.00	9.00	-

FY 18 FTE COMPARISON BY DEPARTMENT/PROGRAM

DEPARTMENT/PROGRAM	FY 17 FTE	FY 18 FTE	VARIANCE
06 COUNTY LOW INCOME ASSISTANCE	19.00	21.00	2.00
06 GRANT LOW INCOME ASSISTANCE	1.00	2.00	1.00
06 VETERANS' SERVICES	3.00	3.00	-
06 COMMUNITY SERVICES DEPT Total	34.00	37.00	3.00
07 PUBLIC WORKS DEPT			
07 CAPITAL PROJECTS DELIVERY	27.30	27.30	-
07 ENGINEERING PROF SUPPORT	0.70	0.70	-
07 FACILITIES	38.00	38.00	-
07 FLEET MANAGEMENT	4.00	31.00	27.00
07 LAND MANAGEMENT	3.00	3.00	-
07 MOSQUITO CONTROL	10.50	20.10	9.60
07 PUBLIC WORKS BUSINESS OFFICE	2.00	2.00	-
07 ROADS-STORMWATER R&M	107.00	108.00	1.00
07 TRAFFIC OPERATIONS	33.00	33.00	-
07 WATER QUALITY	7.00	8.20	1.20
07 DEVELOPMENT REVIEW ENGINEERING	0.00	8.00	8.00
07 PUBLIC WORKS DEPT Total	232.50	279.30	46.80
11 DEVELOPMENT SERVICES DEPT			
11 BUILDING	37.90	43.50	5.60
11 DEV SVCS BUSINESS OFFICE	3.90	3.30	(0.60)
11 PLANNING AND DEVELOPMENT	18.00	18.00	-
11 DEVELOPMENT REVIEW ENGINEERING	8.00	0.00	(8.00)
11 DEVELOPMENT SERVICES DEPT Total	67.80	64.80	(3.00)
14 INFORMATION SERVICES DEPT			
14 DOCUMENT MANAGEMENT	3.00	3.00	-
14 ENTERPRISE APPLICATION DEVELOP	8.00	8.00	-
14 GEOGRAPHIC INFORMATION SYSTEMS	4.00	4.00	-
14 IS BUSINESS OFFICE	4.00	4.00	-
14 NETWORK INFRASTRUCTURE SUPPORT	7.00	6.00	(1.00)
14 TELEPHONE SUPPORT & MAINTENANC	6.00	6.00	-
14 INFORMATION SERVICES DEPT Total	32.00	31.00	(1.00)
18 RESOURCE MANAGEMENT DEPT			
18 MAIL SERVICES	2.00	2.50	0.50
18 MSBU PROGRAM	4.00	4.00	-
18 OFFICE OF MANAGEMENT & BUDGET	11.00	11.50	0.50
18 PRINTING SERVICES	1.00	0.50	(0.50)
18 PURCHASING AND CONTRACTS	13.00	13.00	-

FY 18 FTE COMPARISON BY DEPARTMENT/PROGRAM

DEPARTMENT/PROGRAM	FY 17 FTE	FY 18 FTE	VARIANCE
18 RECIPIENT AGENCY GRANTS	1.25	1.25	-
18 RESOURCE MGT - BUSINESS OFFICE	4.00	3.50	(0.50)
18 RISK MANAGEMENT	4.00	4.00	0.00
18 RESOURCE MANAGEMENT DEPT Total	40.25	40.25	0.00
08 ES UTILITIES			
08 ES BUSINESS OFFICE	17.90	16.90	(1.00)
08 UTILITIES ENGINEERING PROGRAM	16.00	18.00	2.00
08 WASTEWATER OPERATIONS	36.00	38.00	2.00
08 WATER OPERATIONS	63.00	66.00	3.00
08 ES UTILITIES Total	132.90	138.90	6.00
09 ES SOLID WASTE DEPT			
09 CENTRAL TRANSFER STATION	0.00	0.00	-
09 LANDFILL OPERATIONS	0.00	0.00	-
09 SW-COMPLIANCE & PROGRAM MANAGE	23.00	23.00	-
09 CENTRAL TRANSFER STATION OPERA	29.00	29.00	-
09 ES BUSINESS OFFICE	2.10	2.10	-
09 LANDFILL OPERATIONS PROGRAM	20.00	20.00	-
09 ES SOLID WASTE DEPT Total	74.10	74.10	-
Grand Total	1,348.51	1,419.67	71.16

OVERTIME

DEPARTMENT-PROGRAM	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 TENTATIVE BUDGET	FY18 VARIANCE
01 ADMINISTRATION DEPT				
01 ANIMAL SERVICES	71,110	72,562	72,562	-
01 BENEFITS	-	-	-	-
01 E-911	49	1,515	1,560	45
01 ECONOMIC DEV & COMMUNITY RE	-	-	-	-
01 EMERGENCY MANAGEMENT	3,194	3,535	3,605	70
01 HUMAN RESOURCES	-	-	-	-
01 TELECOMMUNICATIONS	12,216	20,095	20,095	-
01 ADMINISTRATION DEPT Total	86,569	97,707	97,822	115
02 CONSTITUTIONAL OFFICERS DEP				
02 SHERIFF'S OFFICE	39,841	-	-	-
02 SUPERVISOR OF ELECTIONS	102,333	-	-	-
02 CONSTITUTIONAL OFFICERS DEP Total	142,174	-	-	-
04 LEISURE SERVICES DEPT				
04 GREENWAYS & TRAILS	1,237	-	1,545	1,545
04 LEISURE BUSINESS OFFICE	-	-	-	-
04 LIBRARY SERVICES	-	-	-	-
04 NATURAL LANDS	-	-	-	-
04 RECREATIONAL ACTIVITIES & P	45,463	19,406	26,875	7,469
04 LEISURE SERVICES DEPT Total	46,699	19,406	28,420	9,014
05 FIRE DEPT				
05 CASSELBERRY EMS/FIRE	207,928	252,500	282,090	29,590
05 EMERGENCY COMMUNICATIONS	339,861	300,000	335,563	35,563
05 EMS/FIRE/RESCUE	3,544,789	3,493,816	3,669,499	175,683
06 COUNTY LOW INCOME ASSISTANC	-	-	-	-
06 GRANT LOW INCOME ASSISTANCE	-	-	-	-
06 VETERANS' SERVICES	-	-	-	-
06 COMMUNITY SERVICES DEPT Total	-	-	-	-
07 PUBLIC WORKS DEPT				
07 CAPITAL PROJECTS DELIVERY	-	-	-	-
07 DEVELOPMENT REVIEW ENGINEER	247	2,525	2,575	50
07 ENGINEERING PROF SUPPORT	48	-	-	-
07 FACILITIES	45,254	40,000	40,000	-
07 FLEET MANAGEMENT	-	-	53,060	53,060
07 MOSQUITO CONTROL	15,023	9,398	9,398	-
07 PUBLIC WORKS BUSINESS OFFIC	-	-	-	-
07 ROADS-STORMWATER R&M	130,115	128,699	128,699	-
07 TRAFFIC OPERATIONS	216,212	220,006	220,006	-
07 WATER QUALITY	2,175	4,994	4,994	-

OVERTIME

DEPARTMENT-PROGRAM	FY16 ACTUALS	FY17 ADOPTED BUDGET	FY18 TENTATIVE BUDGET	FY18 VARIANCE
07 PUBLIC WORKS DEPT Total	409,075	405,622	458,732	53,110
08 ES UTILITIES				
08 ES BUSINESS OFFICE	526	2,000	1,500	(500)
08 UTILITIES ENGINEERING PROGR	6,602	12,500	10,000	(2,500)
08 WASTEWATER OPERATIONS	167,983	160,050	175,150	15,100
08 WATER OPERATIONS	305,077	279,000	303,200	24,200
08 ES UTILITIES Total	480,187	453,550	489,850	36,300
09 ES SOLID WASTE DEPT				
09 CENTRAL TRANSFER STATION OP	125,461	94,000	110,000	16,000
09 LANDFILL OPERATIONS PROGRAM	79,506	42,000	50,000	8,000
09 SW-COMPLIANCE & PROGRAM MAN	23,430	15,000	15,000	-
09 ES SOLID WASTE DEPT Total	228,398	151,000	175,000	24,000
11 DEVELOPMENT SERVICES DEPT				
11 BUILDING	17,238	30,000	30,000	-
11 DEV SVCS BUSINESS OFFICE	-	-	-	-
11 PLANNING AND DEVELOPMENT	-	-	-	-
11 DEVELOPMENT SERVICES DEPT Total	17,238	30,000	30,000	-
14 INFORMATION SERVICES DEPT				
14 ENTERPRISE SOFTWARE DEVELOP	-	-	-	-
14 IS BUSINESS OFFICE	167	-	-	-
14 NETWORK INFRASTRUCTURE SUPP	16,869	13,200	13,200	-
14 TELEPHONE SUPPORT & MAINT	16,858	13,837	14,252	415
14 WORKSTATION SUPPORT & MAINT	-	-	-	-
14 INFORMATION SERVICES DEPT Total	33,894	27,037	27,452	415

PAY BANDS

Board of County Commissioners

All hourly rates are calculated based on 2,080 hours worked per year unless noted otherwise.

Pay Band	Minimum Hourly	Midpoint Hourly	Maximum Hourly	Minimum Annual	Midpoint Annual	Maximum Annual
Band A: General and Support Services						
A1	10.65	15.51	20.37	22,152.00	32,260.80	42,369.60
A2	11.61	16.91	22.21	24,148.80	35,172.80	46,196.80
A3	12.66	18.43	24.21	26,332.80	38,334.40	50,356.80
A4	13.79	20.08	26.37	28,683.20	41,766.40	54,849.60
Band B: Technical and Trades						
B1	12.66	18.43	24.21	26,332.80	38,334.40	50,356.80
B2	13.79	20.08	26.37	28,683.20	41,766.40	54,849.60
B3	15.04	21.89	28.75	31,283.20	45,531.20	59,800.00
B4	16.39	23.87	31.35	34,091.20	49,649.60	65,208.00
Band C: Program and Administrative Services						
C1	15.04	21.89	28.75	31,283.20	45,531.20	59,800.00
C2	16.39	23.87	31.35	34,091.20	49,649.60	65,208.00
C3	17.86	26.01	34.16	37,148.80	54,100.80	71,052.80
C4	19.47	28.35	37.24	40,497.60	58,968.00	77,459.20
Band D: Professionals						
D1	17.86	26.01	34.16	37,148.80	54,100.80	71,052.80
D2	19.47	28.35	37.24	40,497.60	58,968.00	77,459.20
D3	21.41	31.18	40.96	44,532.80	64,854.40	85,196.80
D4	23.56	34.30	45.05	49,004.80	71,344.00	93,704.00
Band E: Managers and Advisors						
E1	21.41	31.18	40.96	44,532.80	64,854.40	85,196.80
E2/2080	24.51	35.70	46.89	50,980.80	74,256.00	97,531.20
E2/2912	17.51	25.51	33.50	50,989.12	74,285.12	97,552.00
E3	28.19	41.05	53.92	58,635.20	85,384.00	112,153.60
E4	32.42	47.22	62.02	67,433.60	98,217.60	129,001.60
Band F: Executives and Department Directors						
F1	35.67	51.94	68.21	74,193.60	108,035.20	141,876.80
F2	41.01	59.73	78.45	85,300.80	124,238.40	163,176.00
F3	49.01	71.38	93.75	101,940.80	148,470.40	195,000.00
Band G: County Attorney's Office						
G1	12.38	19.68	26.99	25,750.40	40,934.40	56,139.20
G2	17.83	27.86	37.90	37,086.40	57,948.80	78,832.00
G3	27.24	40.89	54.54	56,659.20	85,051.20	113,443.20
G4	30.70	49.80	68.90	63,856.00	103,584.00	143,312.00
G5	49.03	71.59	94.16	101,982.40	148,907.20	195,852.80

HEALTH INSURANCE ENROLLMENT

PLAN ID	PLAN OPTION	PLAN DESCRIPTION	HEADCOUNT	ANNUAL BUDGET
BUY UP 3748	E	EMPLOYEE ONLY	384	3,266,778
	E + C	EMPLOYEE & CHILD	173	2,213,961
	E + S	EMPLOYEE & SPOUSE	101	1,433,497
	FAM	EMPLOYEE & FAMILY	162	3,194,096
HIGH DED HSA 5181	E + C	EMPLOYEE & CHILDREN	2	27,000
	E + S	EMPLOYEE & SPOUSE	8	117,020
	FAM	EMPLOYEE & FAMILY	7	142,412
HIGH DEDUCT HSA 5180	E	EMPLOYEE ONLY	154	1,240,181
HSA EMPLOYER CONTRIBUTION	EC	\$500 EMPLOYER CONTRIBUTION	43	21,000
LOW PLAN 5770	E	EMPLOYEE ONLY	54	449,270
	E + C	EMPLOYEE & CHILD	27	337,494
	E + S	EMPLOYEE & SPOUSE	15	175,530
	FAM	EMPLOYEE & FAMILY	29	589,992
MID PLAN 3769	E	EMPLOYEE ONLY	163	1,372,742
	E + C	EMPLOYEE & CHILD	32	431,992
	E + S	EMPLOYEE & SPOUSE	11	160,903
	FAM	EMPLOYEE & FAMILY	23	447,580
Grand Total			1388	15,621,449

FLORIDA RETIREMENT SYSTEM (FRS)

FRS CLASS	FRS RATE	HEADC OUNT	ANNUAL BUDGET
CASSELBERRY	0.155	27	217,697
DROP	0.1326	82	743,397
ELECTED OFFICIAL	0.455	4	150,568
	0.2177	1	18,010
OPTIONAL RETIREMENT PROGRAM	0.0845	1	1,216
REGULAR	0.0792	997	3,469,634
REGULAR CLASS - RETIREE	0.0496	7	19,217
SENIOR MANAGEMENT	0.2271	18	449,451
SPECIAL RISK	0.2327	357	5,541,043
Grand Total		1494	10,610,232

BUDGETED FIGURES INCLUDES PROPOSED POSITIONS

WORKERS COMPENSATION

WC CODE	WC CODE DESCRIPTION	WC RATE	HEADC OUNT	ANNUAL BUDGET
5506	St/Rd Const Pave/Repave	0.0936	22	54,817
5509	St/Rd Main/Beau	0.1044	90	401,996
6217	Excavation	0.073	17	38,296
7380	Courier	0.0651	2	5,365
7520	Waterworks or Driver	0.047	61	129,731
7580	Sewerage Disp Plan Op	0.0352	31	50,557
7704	Firefighter	0.0568	419	1,581,626
8380	Auto Service/Repair Center	0.0717	26	63,629
8810	Clerical	0.0027	526	67,708
8820	Attonery Office	0.0021	9	1,929
8831	Hospital Veterinary	0.0223	19	14,246
8868	Agriculture Agent	0.0058	5	832
9015	Bld Op Own/Lessee	0.0502	31	68,339
9102	Park Noc All	0.0462	67	107,615
9402	Street Cleaning/Drainage/Mosqu	0.0868	17	40,661
9403	Garbage/Ash/Refuse Collect	0.1142	36	139,394
9410	Munic/Town/County/State Noc	0.0301	122	217,426
9516	ElectronicEquip Install&Repair	0.0393	6	12,473
Grand Total			1506	2,996,643

NOTE: INCLUDES PROPOSED POSITIONS

COUNTYWIDE NON-BASE SUMMARY

FY18 TENTATIVE

01 GENERAL FUNDS	
02 FLEET BUDGETS	288,708
03 EQUIPMENT	1,593,000
04 FACILITIES PROJECTS	756,201
05 PROJECTS	1,369,965
01 GENERAL FUNDS Total	4,007,874
02 TRANSPORTATION FUNDS	
02 FLEET BUDGETS	4,162,531
03 EQUIPMENT	35,034
05 PROJECTS	49,609,442
02 TRANSPORTATION FUNDS Total	53,807,007
03 FIRE DISTRICT FUNDS	
02 FLEET BUDGETS	29,667
03 EQUIPMENT	1,542,106
04 FACILITIES PROJECTS	415,380
05 PROJECTS	2,333,267
03 FIRE DISTRICT FUNDS Total	4,320,420
04 SPECIAL REVENUE FUNDS	
02 FLEET BUDGETS	94,549
03 EQUIPMENT	-
04 FACILITIES PROJECTS	5,453
05 PROJECTS	247,753
04 SPECIAL REVENUE FUNDS Total	347,755
06 CAPITAL FUNDS	
05 PROJECTS	745,807
06 CAPITAL FUNDS Total	745,807
07 ENTERPRISE FUNDS	
02 FLEET BUDGETS	2,460,000
03 EQUIPMENT	293,900
04 FACILITIES PROJECTS	132,160
05 PROJECTS	18,800,000
07 ENTERPRISE FUNDS Total	21,686,060
08 INTERNAL SERVICE FUNDS	
05 PROJECTS	35,000
08 INTERNAL SERVICE FUNDS Total	35,000
Grand Total	84,949,923

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
00100 GENERAL FUND		
02 FLEET BUDGETS		
07 FLEET MANAGEMENT	00007180 TURF MAINTENANCE LIFT	7,015
07 FLEET MANAGEMENT	00007181 HYDROPAD FOR WASHING EQUIPMENT	70,360
03 EQUIPMENT		
02 SHERIFF'S OFFICE	00006929 SHERIFF CAPITAL ASSETS - JAIL	600,000
02 SHERIFF'S OFFICE	00006939 JAIL - DOOR ACCESS CONTROL SYS	600,000
02 SHERIFF'S OFFICE	00006959 JAIL - PLUMBING SYS GATE VALVE	375,000
07 WATER QUALITY	00007187 FIELD SONDE / METER	14,000
07 WATER QUALITY	00007188 SONDE REPLACEMENT PROBES	4,000
04 FACILITIES PROJECTS		
01 ANIMAL SERVICES	00187775 VETERINARIAN SURGICAL CLINIC	50,000
04 LIBRARY SERVICES	00234820 LAKE MARY LIBRARY PARKING LOT	154,000
05 PROJECTS		
02 CLERK OF THE COURT	00230000 CLERK COURT COVERAGE PAYROLL	24,000
04 LIBRARY SERVICES	00006912 LIBRARY BOOKS	790,946
06 COMMUNITY DEVELOPMENT GRANT	06811617 HOMELESSNESS INITIATIVES	80,000
11 DEV SVCS BUSINESS OFFICE	00285820 SHAREPOINT PERMIT TRACKING	9,430
00100 GENERAL FUND Total		2,778,751
00104 BOATING IMPROVEMENT FUND		
05 PROJECTS		
04 GREENWAYS & TRAILS	00182342 CAMERON WIGHT LIGHTING	62,000
00104 BOATING IMPROVEMENT FUND Total		62,000
00108 FACILITIES MAINTENANCE FUND		
04 FACILITIES PROJECTS		
07 FACILITIES	00007083 LEISURE PLANNED WORK	298,156
07 FACILITIES	00007084 GENERAL GOVT PLANNED WORK	254,045
00108 FACILITIES MAINTENANCE FUND Total		552,201
00109 FLEET REPLACEMENT FUND		
02 FLEET BUDGETS		
01 ANIMAL SERVICES	00008010 24532 FORD TRANSIT CONNECT	22,406
01 ANIMAL SERVICES	00008093 51374 KAWASAKI MULE GOLF CART	10,205
01 EMERGENCY MANAGEMENT	00008013 03960 FORD EXPLORER	25,754
01 TELECOMMUNICATIONS	00008014 02079 FORD TRANSIT	22,100
04 PASSIVE PARKS	00008070 04834 BIG TEX 25 FT FLAT BED	6,405
04 PASSIVE PARKS	00008071 20984 FORD F450	46,195
07 DEVELOPMENT REVIEW ENGINEER	00008018 01795 FORD F150 EXT CAB 4x4	27,064
07 DEVELOPMENT REVIEW ENGINEER	00008019 02901 FORD F150 EXT CAB 4x4	27,064
07 FACILITIES	00008073 20162 FORD TRANSIT	24,140
00109 FLEET REPLACEMENT FUND Total		211,333
00111 TECHNOLOGY REPLACEMENT FUND		
05 PROJECTS		
14 WORKSTATION SUPPORT & MAINT	00006651 TECHNOLOGY REPLACEMENT	11,647
14 WORKSTATION SUPPORT & MAINT	00006839 NETWORK EQUIPMENT REFRESH	441
00111 TECHNOLOGY REPLACEMENT FUND Total		12,089
00112 BCC PROJECTS		
05 PROJECTS		
14 ENTERPRISE SOFTWARE DEVELOP	00286004 JD EDWARDS UPGRADES	405,000
14 TELEPHONE SUPPORT & MAINT	00286001 FIRE SUPPRESS SYS PSB - 00112	48,500
00112 BCC PROJECTS Total		453,500

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
10101 TRANSPORTATION TRUST FUND		
02 FLEET BUDGETS		
07 ROADS-STORMWATER R&M	00008097 NEW UNIT GRADFALL GRAPPLE	19,701
07 ROADS-STORMWATER R&M	00008099 06070288 COLD PLANER/MILLING	26,934
07 ROADS-STORMWATER R&M	00008100 01121 FORD F750	104,963
07 ROADS-STORMWATER R&M	00008102 00661 INTERNATI 4900 DUMP TRUC	121,481
07 ROADS-STORMWATER R&M	00008103 00867 INTERNATI 4900 DUMP TRUC	121,481
07 ROADS-STORMWATER R&M	00008104 04495 INTERNATI 7400 DUMP TRUC	121,481
07 ROADS-STORMWATER R&M	00008106 00660 FORD F750	104,963
07 TRAFFIC OPERATIONS	00008087 03076 FORD F450 SUPERDUTY	76,852
07 TRAFFIC OPERATIONS	00008088 AMSIG PORTABLE MESSAGE BOARD	14,385
07 TRAFFIC OPERATIONS	00008089 05319 FORD F550	106,160
03 EQUIPMENT		
07 ROADS-STORMWATER R&M	00007183 TOPCON HIPER V NET ROVER GPS	14,460
07 TRAFFIC OPERATIONS	00007186 IPAD AIR 2	20,574
10101 TRANSPORTATION TRUST FUND Total		853,435
10400 BUILDING PROGRAM		
02 FLEET BUDGETS		
11 BUILDING	00008015 06585 FORD F150 REGULAR	22,206
11 BUILDING	00008016 07334 FORD F150 REGULAR	22,206
11 BUILDING	00008017 49617 FORD F150 REGULAR	22,206
04 FACILITIES PROJECTS		
11 BUILDING	00285817 PERMIT COUNTER & CRC ROOM WALL	5,453
05 PROJECTS		
11 BUILDING	00285819 SHAREPOINT PERMIT TRACKING	9,430
10400 BUILDING PROGRAM Total		81,501
11200 FIRE PROTECTION FUND		
02 FLEET BUDGETS		
05 EMS/FIRE/RESCUE	00007176 DIVE UNIT REPLACEMENT	29,667
03 EQUIPMENT		
05 EMS/FIRE/RESCUE	00006670 SCBA COMPRESSORS	115,000
05 EMS/FIRE/RESCUE	00006671 SPECIAL OPERATIONS TRAINING EQ	38,500
05 EMS/FIRE/RESCUE	00006945 THERMAL IMAGERS - RESCUES/ENG	55,000
05 EMS/FIRE/RESCUE	00006947 STRETCHERS	81,000
05 EMS/FIRE/RESCUE	00006948 LIFEPAK 15 EKG MONITOR/DEFIB	151,200
05 EMS/FIRE/RESCUE	00007091 DEPT-WIDE HOSE REPLACEMENT PRO	55,000
05 EMS/FIRE/RESCUE	00007092 REPLACEMENT PPE FOR DEPARTMENT	418,027
05 EMS/FIRE/RESCUE	00007164 (MEDICAL) OXYGEN FILL STATIONS	24,787
05 EMS/FIRE/RESCUE	00007166 EMS/MEDICATION VENDING MACHINE	56,620
05 EMS/FIRE/RESCUE	00007167 HURST POWER UNIT	6,200
05 EMS/FIRE/RESCUE	00007168 FS29 PORTABLE RADIOS	44,500
05 EMS/FIRE/RESCUE	00007169 SCBA FOR E29	31,700
05 EMS/FIRE/RESCUE	00007170 4 COMMERCIAL PPE WASHER	66,000
05 EMS/FIRE/RESCUE	00007171 LARGE CEILING FAN AT FTC	7,000
05 EMS/FIRE/RESCUE	00007177 EMS CHARTING LAPTOPS PANASONIC	295,005
05 EMS/FIRE/RESCUE	00008094 FITNESS EQUIPMENT REPLACEMENT	13,500
04 FACILITIES PROJECTS		
05 EMS/FIRE/RESCUE	00007173 DRIVEWAY REPLACEMENT AT FS14	116,075
07 FACILITIES	00007087 FIRE DEPT PLANNED WORK	99,305
07 FACILITIES	00007115 CAPITAL FACILITIES SUSTAIN	200,000
05 PROJECTS		
05 EMS/FIRE/RESCUE	00007175 TOWER 37 PROJECT	509,300
05 EMS/FIRE/RESCUE	01785404 WINTER SPRINGS FIRE IMPCT FEES	1,823,967
11200 FIRE PROTECTION FUND Total		4,237,353

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
11207 FIRE PROTECT FUND-CASSELBERRY		
03 EQUIPMENT		
05 CASSELBERRY EMS/FIRE	00007126 REPLACEMENT PPE FOR DEPARTMENT	46,447
05 CASSELBERRY EMS/FIRE	00007178 EMS CHARTING LAPTOPS PANASONIC	16,620
05 CASSELBERRY EMS/FIRE	00007179 REP EQUIP FOR FS21 AND FS25	20,000
11207 FIRE PROTECT FUND-CASSELBERRY Total		83,067
11500 INFRASTRUCTURE TAX FUND		
05 PROJECTS		
07 CAPITAL PROJECTS DELIVERY	01785198 S. Sanford Ave	520,000
07 CAPITAL PROJECTS DELIVERY	01785204 W Airport Blvd	560,000
07 CAPITAL PROJECTS DELIVERY	01785205 Seminola Blvd	1,100,000
07 CAPITAL PROJECTS DELIVERY	01785208 Howell Branch Rd	650,000
07 CAPITAL PROJECTS DELIVERY	01785574 LUMP SUM - VARIOUS LOCAL ROADS	1,500,000
07 CAPITAL PROJECTS DELIVERY	01785575 RINEHART RD 46 TO 46A	100,000
07 CAPITAL PROJECTS DELIVERY	01785576 E MCCULLOCH RD - 1ST GEN PH 2	570,000
11500 INFRASTRUCTURE TAX FUND Total		5,000,000
11541 INFRASTRUCTURE-COUNTY COMMIS		
05 PROJECTS		
07 CAPITAL PROJECTS DELIVERY	00192945 TRUNCATED DOMES RETROFIT	150,000
07 CAPITAL PROJECTS DELIVERY	00265503 US 17/92 @ 5PTS PROJECT	1,000,000
07 CAPITAL PROJECTS DELIVERY	00285003 USGS MONITORING PROGRAM TMDL	63,100
11541 INFRASTRUCTURE-COUNTY COMMIS Total		1,213,100
11560 2014 INFRASTRUCTURE SALES TAX		
02 FLEET BUDGETS		
05 EMS/FIRE/RESCUE	00008054 02759 FORD TRANSIT CONNECT	36,400
05 EMS/FIRE/RESCUE	00008055 02759 FORD F150 EXT CAB	46,800
05 EMS/FIRE/RESCUE	00008057 NEW UNIT FORD F150 4X4 EXT	46,800
05 EMS/FIRE/RESCUE	00008060 04551 FORD INTERCEPTOR	52,000
05 EMS/FIRE/RESCUE	00008063 03954 DODGE 4500 RESCUE	256,665
05 EMS/FIRE/RESCUE	00008064 03958 DODGE 4500 RESCUE	256,665
05 EMS/FIRE/RESCUE	00008066 02038 PIERCE ENGINE	626,000
05 EMS/FIRE/RESCUE	00008068 NEW UNIT PIERCE ENGINE 29	626,000
05 EMS/FIRE/RESCUE	00008069 06070587 SUTPHEN SP 100 TOWER	1,350,000
05 EMS/FIRE/RESCUE	00008120 BCC 5212 FORD F250	46,800
05 PROJECTS		
04 GREENWAYS & TRAILS	01785579 WILSON'S LANDING 04	15,000
04 GREENWAYS & TRAILS	01785717 BARR ST TRAIL	96,662
07 CAPITAL PROJECTS DELIVERY	01785134 LAKE MARY BLVD INTER 4 LOCATIO	1,600,000
07 CAPITAL PROJECTS DELIVERY	01785136 SR 434 at Mitchell Hammock Rd	1,628,091
07 CAPITAL PROJECTS DELIVERY	01785137 SR 436 at CR 427	114,430
07 CAPITAL PROJECTS DELIVERY	01785138 SR 436 - County/Altamonte	750,000
07 CAPITAL PROJECTS DELIVERY	01785142 Rinehart Rd Rersurfacing	4,200,000
07 CAPITAL PROJECTS DELIVERY	01785145 SR 434 Widening-SR417 to Mitch	2,000,000
07 CAPITAL PROJECTS DELIVERY	01785148 CR 427 CONTEXT SENSI IMPR LNGW	1,000,000
07 CAPITAL PROJECTS DELIVERY	01785149 SunRail Bike & Ped Impr Alt Sp	500,000
07 CAPITAL PROJECTS DELIVERY	01785165 Mast Arm Refurbishments	200,000
07 CAPITAL PROJECTS DELIVERY	01785167 ATMS / ITMS Program (PARENT)	3,375,000
07 CAPITAL PROJECTS DELIVERY	01785216 Resurfacing - Local Roads	2,000,000
07 CAPITAL PROJECTS DELIVERY	01785222 Pavement Mgmt Testing & Insp	250,000
07 CAPITAL PROJECTS DELIVERY	01785224 Asset Management Insp & Inv	250,000
07 CAPITAL PROJECTS DELIVERY	01785233 Subdivision Rehabilitation	125,000
07 CAPITAL PROJECTS DELIVERY	01785234 Subdivision Retrofit	750,000
07 CAPITAL PROJECTS DELIVERY	01785240 Pipe Lining & Related Insp	1,750,000
07 CAPITAL PROJECTS DELIVERY	01785244 W Airport Blvd Sidewalk	750,000

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
07 CAPITAL PROJECTS DELIVERY	01785247 Brooks Ln Sidewalk	250,000
07 CAPITAL PROJECTS DELIVERY	01785249 Lincoln Heights Subdivision	50,000
07 CAPITAL PROJECTS DELIVERY	01785258 Hillview Dr Side,Pav,Drain	800,000
07 CAPITAL PROJECTS DELIVERY	01785262 N OREGON ST SIDE,PAV,DRAIN	120,000
07 CAPITAL PROJECTS DELIVERY	01785276 E Altamonte Area Sidewalks	100,000
07 CAPITAL PROJECTS DELIVERY	01785283 NORTHWESTERN/LITTLE WEK BRIDGE	75,000
07 CAPITAL PROJECTS DELIVERY	01785286 Lake Howell/Howell Creek Bridg	292,500
07 CAPITAL PROJECTS DELIVERY	01785297 Minor Projects > \$50,000	100,000
07 CAPITAL PROJECTS DELIVERY	01785299 LAKE MILLS & BRUMLEY RD TURN L	100,000
07 CAPITAL PROJECTS DELIVERY	01785303 Orange Blvd (CR431) Safety Pro	500,000
07 CAPITAL PROJECTS DELIVERY	01785313 LED Street Sign Upgrade	150,000
07 CAPITAL PROJECTS DELIVERY	01785316 EE Williamson Rd Trail Connect	1,700,000
07 CAPITAL PROJECTS DELIVERY	01785344 MAST ARM REBUILDS	450,000
07 CAPITAL PROJECTS DELIVERY	01785346 STRIPING	100,000
07 CAPITAL PROJECTS DELIVERY	01785350 CELERY/MELLONVILLE TRAIL	2,800,000
07 CAPITAL PROJECTS DELIVERY	01785406 5 POINTS COMPLEX MASTER PLAN	1,500,000
07 CAPITAL PROJECTS DELIVERY	01785408 SR 426/CR 419 WIDEN - PHASE 3	1,000,000
07 CAPITAL PROJECTS DELIVERY	01785433 CECILIA DRIVE BAFFLE BOXES	200,000
07 CAPITAL PROJECTS DELIVERY	01785434 ALTON DR STORMWATER POND MOD	300,000
07 CAPITAL PROJECTS DELIVERY	01785436 WATER QUALITY MASTER PLAN	100,000
07 CAPITAL PROJECTS DELIVERY	01785444 ADA REPLACEMENT PAVMT MGMT	500,000
07 CAPITAL PROJECTS DELIVERY	01785447 ANNUAL BRIDGE REPAIR - MINOR	40,000
07 CAPITAL PROJECTS DELIVERY	01785451 W. LAKE MARY BLVD (EB LANES)	200,000
07 CAPITAL PROJECTS DELIVERY	01785458 EE WILLIAMSON @ WOODLANDS MA	225,000
07 CAPITAL PROJECTS DELIVERY	01785459 EE WILLIAMSON@ RANGELINE RD MA	250,000
07 CAPITAL PROJECTS DELIVERY	01785460 SR 436 @ GRACE MA	350,000
07 CAPITAL PROJECTS DELIVERY	01785461 SR 436@ LYNCHFIELD MA	350,000
07 CAPITAL PROJECTS DELIVERY	01785462 SR 436 @ WEATHERSFIELD MA	350,000
07 CAPITAL PROJECTS DELIVERY	01785468 SR 436@ HOWELL BRANCH INT IMP	520,000
07 CAPITAL PROJECTS DELIVERY	01785478 SIDEWALK REPLACEMENT - ROADS	400,000
07 CAPITAL PROJECTS DELIVERY	01785479 SIDEWALK REPLACEMENT - SW	400,000
07 CAPITAL PROJECTS DELIVERY	01785486 GEC - PROJECT MANAGEMENT	500,000
07 CAPITAL PROJECTS DELIVERY	01785489 ENGINEERING CAPITALIZATION	4,090,483
07 CAPITAL PROJECTS DELIVERY	01785561 BENEFIT COST STUDY	150,000
07 CAPITAL PROJECTS DELIVERY	01785562 BRIDGE INSPECTION	150,000
07 CAPITAL PROJECTS DELIVERY	01785563 SR 434 @ HAMMOCK TURN LANE	300,000
07 CAPITAL PROJECTS DELIVERY	01785566 HOWELL BRANCH RD@ALOMA INT IMP	450,000
07 CAPITAL PROJECTS DELIVERY	01785567 HOWELL CREEK PROJECT GRANT	25,000
07 CAPITAL PROJECTS DELIVERY	01785569 WILSON'S LANDING 07	15,000
07 CAPITAL PROJECTS DELIVERY	01785570 MARKHAM RD@MARKHAM WOODS SIGNA	250,000
07 CAPITAL PROJECTS DELIVERY	01785571 SCHOOL FLASHER UPGRADES 10 LOC	100,000
07 CAPITAL PROJECTS DELIVERY	01785572 MINOR PROJECTS	500,000
07 CAPITAL PROJECTS DELIVERY	01785582 MOBILITY STUDY	175,000
07 CAPITAL PROJECTS DELIVERY	99999906 Project Management (GEC)	1,000,000
11560 2014 INFRASTRUCTURE SALES TAX Total		46,676,296
11909 MOSQUITO CONTROL GRANT		
02 FLEET BUDGETS		
07 MOSQUITO CONTROL	00008076 NEW UNIT FORD F150 EXT CAB 4X4	27,931
11909 MOSQUITO CONTROL GRANT Total		27,931
12500 EMERGENCY 911 FUND		
05 PROJECTS		
14 NETWORK INFRASTRUCTURE SUPP	00286002 FIRE SUPPRESS SYS PSB - 12500	48,500
12500 EMERGENCY 911 FUND Total		48,500
12602 NORTH COLLECTOR-IMPACT FEE		

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
05 PROJECTS		
07 CAPITAL PROJECTS DELIVERY	00198111 CR 46A CAPACITY IMP (ORANGE IN	64,176
12602 NORTH COLLECTOR-IMPACT FEE Total		64,176
12804 LIBRARY-IMPACT FEE		
05 PROJECTS		
04 LIBRARY SERVICES	00006913 LIBRARY BOOKS	127,823
12804 LIBRARY-IMPACT FEE Total		127,823
32100 NATURAL LANDS/TRAILS		
05 PROJECTS		
04 GREENWAYS & TRAILS	00182340 SPRING HAMMOCK PRESERVE ENHANC	745,807
32100 NATURAL LANDS/TRAILS Total		745,807
40100 WATER AND SEWER FUND		
02 FLEET BUDGETS		
08 UTILITIES ENGINEERING PROGR	00008036 02146 FORD F150 EXTCAB	27,500
08 UTILITIES ENGINEERING PROGR	00008037 FORD F150 EXTCAB 4X4	27,500
08 UTILITIES ENGINEERING PROGR	00008110 FORD F150 EXTCAB 4X4	27,500
08 WASTEWATER OPERATIONS	00008038 02035 FORD F450	60,000
08 WASTEWATER OPERATIONS	00008039 24597 FORD F450 SUPERDUTY	60,000
08 WASTEWATER OPERATIONS	00008040 02849 4300 DURASTAR	99,000
08 WASTEWATER OPERATIONS	00008048 NEW UNIT 3 FORD F250 EXT CAB	40,000
08 WASTEWATER OPERATIONS	00008050 FORD F550 BOOM TRUCK	118,000
08 WASTEWATER OPERATIONS	00008051 FORD F550 BOOM TRUCK	118,000
08 WASTEWATER OPERATIONS	00008114 FORD F150 EXT CAB	27,500
08 WATER OPERATIONS	00008041 02862 FORD F150	24,500
08 WATER OPERATIONS	00008042 04526 FORD F150	24,500
08 WATER OPERATIONS	00008043 05726 FORD F150	24,500
08 WATER OPERATIONS	00008044 06584 FORD F150 EXTCAB	24,500
08 WATER OPERATIONS	00008045 NEW UNIT FORD TRANSIT CONNECT	27,000
08 WATER OPERATIONS	00008046 NEW UNIT 1 FORD F250 EXT CAB	40,000
08 WATER OPERATIONS	00008047 NEW UNIT 2 FORD F250 EXT CAB	40,000
08 WATER OPERATIONS	00008049 NEW UNIT QUEST TRAILER	53,500
08 WATER OPERATIONS	00008111 OFF-ROAD FORKLIFT	59,000
08 WATER OPERATIONS	00008112 MINI HYDRAULIC EXCAVATOR	47,500
08 WATER OPERATIONS	00008113 VAC TRAILER FOR METER SVC	30,000
03 EQUIPMENT		
08 ES BUSINESS OFFICE	00007189 IVR/PAY-BY-PHONE SOFTWARE	10,000
08 WASTEWATER OPERATIONS	00007191 INDUSTRIAL PRESSURE WASHER	9,800
08 WASTEWATER OPERATIONS	00007192 ROOTX SYSTEM	16,000
08 WASTEWATER OPERATIONS	00007193 FLOW MONITOR	25,000
08 WASTEWATER OPERATIONS	00007195 BCC#21376 AUTOMATIC SAMPLER	6,500
08 WATER OPERATIONS	00007196 CONSERVATION ENHANCEMENT SOFTW	25,000
08 WATER OPERATIONS	00007197 ELECTRIC PALLET JACK	9,000
08 WATER OPERATIONS	00007198 LIGHT WEIGHT SHORING	10,000
08 WATER OPERATIONS	00007199 INSERTION VALVE TOOL 4"-8"	63,800
08 WATER OPERATIONS	00007200 INSERTION VALVE TOOL 10"-12"	68,800
08 WATER OPERATIONS	00007201 DEWATERING PUMP	39,000
08 WATER OPERATIONS	00007202 ELECTRIC VALVE OPERATORS	11,000
04 FACILITIES PROJECTS		
07 FACILITIES	00007086 WATER SEWER PLANNED WORK	51,150
05 PROJECTS		
08 UTILITIES ENGINEERING PROGR	00022903 SMALL METER REPLACEMENT PROGRA	3,440,000
08 WATER OPERATIONS	00006607 UNIDIRECTIONAL FLUSHING PROGRA	150,000
40100 WATER AND SEWER FUND Total		4,935,050

NON-BASE REQUESTS BY FUND / PROGRAM

		BUSINESS UNIT NAME	FY18 TENTATIVE
40108 WATER & SEWER CAPITAL IMPROVEM			
05 PROJECTS			
08 UTILITIES ENGINEERING PROGR	00021716	OVERSIZING & EXTENSION-SANITAR	50,000
08 UTILITIES ENGINEERING PROGR	00021717	OVERSIZING & EXTENSIONS-POTABL	50,000
08 UTILITIES ENGINEERING PROGR	00024814	SYSTEM WIDE DATA COLLECTION/MG	75,000
08 UTILITIES ENGINEERING PROGR	00040302	CAPITALIZED LABOR PROJECT	800,000
08 UTILITIES ENGINEERING PROGR	00064562	OLD TUSKAWILLA PIPING IMPROVEM	185,000
08 UTILITIES ENGINEERING PROGR	00064579	LAKE HARRIET DISTRIBUTION IMPR	200,000
08 UTILITIES ENGINEERING PROGR	00064583	WATER DISTRIBUTION SYSTEM COND	160,000
08 UTILITIES ENGINEERING PROGR	00065234	WEKIVA PARKWAY UTILITY RELOCAT	350,000
08 UTILITIES ENGINEERING PROGR	00065236	MINOR ROADS UTILITY UPGRADES-P	150,000
08 UTILITIES ENGINEERING PROGR	00065237	MINOR ROADS UTILITY UPGRADES-S	150,000
08 UTILITIES ENGINEERING PROGR	00065239	OXFORD ROAD IMPROVEMENTS - 17-	750,000
08 UTILITIES ENGINEERING PROGR	00065284	ORANGE AVE FORCE MAIN EXTENSIO	300,000
08 UTILITIES ENGINEERING PROGR	00065285	COUNTRY CLUB HEIGHT GRAV MAIN	1,000,000
08 UTILITIES ENGINEERING PROGR	00065289	GAC BACKWASH RELOCATIONS	200,000
08 UTILITIES ENGINEERING PROGR	00082924	PUMP STATION UPGRADES	2,000,000
08 UTILITIES ENGINEERING PROGR	00083116	FORCE MAIN & AIR RELEASE VALVE	250,000
08 UTILITIES ENGINEERING PROGR	00083117	GRAVITY SEWER & MANHOLE CONDIT	250,000
08 UTILITIES ENGINEERING PROGR	00181605	YANKEE LAKE SWTF REHAB/REPLACE	230,000
08 UTILITIES ENGINEERING PROGR	00195209	YANKEE LK WASTEWATER REGIONAL	1,045,000
08 UTILITIES ENGINEERING PROGR	00195215	YANKEE LK WASTEWATER REGIONAL	1,650,000
08 UTILITIES ENGINEERING PROGR	00201103	CONSUMPTIVE USE PERMIT CONSOLI	50,000
08 UTILITIES ENGINEERING PROGR	00201522	POTABLE WELL IMPROVEMENTS	75,000
08 UTILITIES ENGINEERING PROGR	00203317	APPLE VALLEY WATER TREATMENT P	370,000
08 UTILITIES ENGINEERING PROGR	00216426	IRON BRIDGE AGREEMENT	2,000,000
08 UTILITIES ENGINEERING PROGR	00223209	LONG POND RD RECLAIMED LOOP	375,000
08 UTILITIES ENGINEERING PROGR	00243505	INDIAN HILL WATER TREATMENT PL	75,000
08 UTILITIES ENGINEERING PROGR	00255203	UTILITIES MASTER PLAN	1,500,000
08 UTILITIES ENGINEERING PROGR	00283004	SSNOCWTA INFILTRATION & INFLO	100,000
08 UTILITIES ENGINEERING PROGR	00283006	SCADA AND SECURITY SYSTEMS IMP	325,000
40108 WATER & SEWER CAPITAL IMPROVEM Total			14,715,000
40201 SOLID WASTE FUND			
02 FLEET BUDGETS			
09 CENTRAL TRANSFER STATION OP	00008027	06070228 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008028	06070236 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008029	781039 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008030	781042 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008031	781044 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008032	781045 MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008033	INTERNATIONAL 7600 ROADTRACT	120,000
09 CENTRAL TRANSFER STATION OP	00008034	NEW UNIT MACK TRAILER REFUSE	75,000
09 CENTRAL TRANSFER STATION OP	00008035	781130 CATERPILLAR EXCAVATOR	300,000
09 CENTRAL TRANSFER STATION OP	00008092	NEW UNIT MACK TRAILER REFUSE	75,000
09 LANDFILL OPERATIONS PROGRAM	00008022	780271 TRAILER MCS-3506-0	30,000
09 LANDFILL OPERATIONS PROGRAM	00008023	05780 WALKER TANKER TRAILER	35,000
09 LANDFILL OPERATIONS PROGRAM	00008024	07723 WALKER TANKER TRAILER	35,000
09 LANDFILL OPERATIONS PROGRAM	00008025	TRI-AXLE DUMP TRAILER	45,000
09 LANDFILL OPERATIONS PROGRAM	00008026	CATERPILL EXCAVATOR LONG REACH	250,000
09 LANDFILL OPERATIONS PROGRAM	00008091	TRI-AXLE DUMP TRAILER	45,000
04 FACILITIES PROJECTS			
07 FACILITIES	00007088	SOLID WASTE PLANNED WORK	81,010
05 PROJECTS			
09 SW-COMPLIANCE & PROGRAM MAN	00007190	LANDFILL OPS PERMIT COMPLIANCE	50,000
09 SW-COMPLIANCE & PROGRAM MAN	00160803	LANDFILL ACCESS PAVING	250,000
09 SW-COMPLIANCE & PROGRAM MAN	00201902	TIPPING FLOOR RESURFACING	50,000

NON-BASE REQUESTS BY FUND / PROGRAM

	BUSINESS UNIT NAME	FY18 TENTATIVE
09 SW-COMPLIANCE & PROGRAM MAN	00244522 LANDFILL PUMP STATION REPLACEM	35,000
09 SW-COMPLIANCE & PROGRAM MAN	00244604 LANDFILL GAS SYSTEM EXPANSION	100,000
09 SW-COMPLIANCE & PROGRAM MAN	01785898 FEMA CONSULTANT	10,000
40201 SOLID WASTE FUND Total		2,036,010
50300 HEALTH INSURANCE FUND		
05 PROJECTS		
01 BENEFITS	00006600 WELLNESS CENTER MAINT & EQUIP	35,000
50300 HEALTH INSURANCE FUND Total		35,000
Grand Total		84,949,923