

GENERAL GOVERNMENT

General Government is a non-departmental category which aggregates and allocates county-wide funding needs that benefit all departments and agencies. The following significant items are included: tax increment financing payments, debt service costs, miscellaneous government costs, general county reserves, County memberships in organizations and restricted reserve funds.

Department Expenditures By Cost Center	FY03 Actual	FY04 Budget	FY05 Request
1104000 GENERAL GOVERNMENT	10,871,280	63,754,380	8,962,550
1104100 GENERAL GOVERNMENT - RESERVES	0	0	59,241,470
1104200 TAX INCREMENT FINANCING	0	0	5,353,770
1104300 GENERAL GOVERNMENT - MSTU	0	0	3,566,810
Total	10,871,280	63,754,380	77,124,600

Department Expenditures By Fund	FY03 Actual	FY04 Budget	FY05 Request
0101 GENERAL FUND	10,871,280	63,754,380	77,124,600
Total	10,871,280	63,754,380	77,124,600

GENERAL GOVERNMENT

Summary	FY03 Actual	FY04 Budget	FY05 Request
PERSONAL SERVICES	43,865	820,000	355,000
OPERATING EXPENSES	2,684,642	10,182,010	6,316,830
CAPITAL OUTLAY	50,000	0	0
DEBT SERVICE	3,171,118	3,365,260	3,368,930
GRANTS & AIDS	3,723,635	4,554,330	6,027,170
TRANSFERS	1,198,020	585,910	1,815,200
RESERVES	0	44,246,870	59,241,470
Total	10,871,280	63,754,380	77,124,600

Account# Account Name	FY03 Actual	FY04 Budget	FY05 Request
5200000 EMPLOYEE BENEFITS	1,551	700,000	220,000
5250000 UNEMPLOYMENT COMPENSATION	42,314	120,000	135,000
PERSONAL SERVICES	43,865	820,000	355,000
5310000 PROFESSIONAL SERVICES	604,978	487,000	1,007,600
5320000 ACCOUNTING AND AUDITING	160,525	238,750	281,750
5330000 COURT REPORTER SERVICES	3,970	3,000	4,170
5340000 OTHER CONTRACTUAL SERVICES	78,556	7,563,470	3,606,810
5400000 TRAVEL AND PER DIEM	38,779	52,050	54,940
5410000 COMMUNICATION SERVICES	180,256	191,000	207,000
5440000 RENTALS AND LEASES	9,105	6,540	6,580
5470000 PRINTING AND BINDING	137,796	100,000	98,600
5480000 PROMOTIONAL ACTIVITIES	27,753	158,200	140,000
5490000 OTHR CURRENT CHGS&OBLIGAT	913,741	839,000	364,000
5510000 OFFICE SUPPLIES	6,361	1,000	1,000
5520000 OPERATING SUPPLIES	0	10,000	0
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	522,822	532,000	544,380
OPERATING EXPENSES	2,684,642	10,182,010	6,316,830
5640000 MACHINERY AND EQUIPMENT	50,000	0	0
CAPITAL OUTLAY	50,000	0	0
5710000 PRINCIPAL	2,608,000	2,682,000	2,790,000
5720000 INTEREST	563,118	683,260	578,930
DEBT SERVICE	3,171,118	3,365,260	3,368,930
5810000 AID TO GOVERNMENT AGENCIES	3,405,791	4,135,930	5,353,770
5820000 AID TO PRIVATE ORGANIZATIONS	0	103,400	353,400
5830000 OTHER GRANTS AND AIDS	317,844	315,000	320,000
GRANTS & AIDS	3,723,635	4,554,330	6,027,170

GENERAL GOVERNMENT

Account#	Account Name	FY03 Actual	FY04 Budget	FY05 Request
5910201	TRANSFER TO CO TRANSP TRUST	0	0	1,000,000
5910209	TRANSFER TO COMM DEVELOP GRANT	500,000	0	0
5910290	TRANSFER TO STREET LIGHTING DISTRICTS	0	0	200,000
5910601	TRANSFER TO INFO TECHNOLOGY	698,020	585,910	615,200
TRANSFERS		1,198,020	585,910	1,815,200
7995010	RSV-CONTINGENCIES-CTYWIDE	0	14,575,450	14,220,510
7995020	RSV-CONTINGENCIES-MSTU	0	1,320,100	1,893,200
7996010	RESERVE FUND BAL-CTYWIDE	0	24,855,870	37,782,670
7996020	RESERVE FUND BAL-MSTU	0	3,495,450	5,345,090
RESERVES		0	44,246,870	59,241,470
Total		10,871,280	63,754,380	77,124,600

GENERAL GOVERNMENT (1104000)

GENERAL FUND (0101)

General Government is a non-departmental category which aggregates and allocates county-wide funding needs benefiting all departments and agencies.

Beginning in FY05, this activity is allocated in several cost centers to improve clarity of presentation. Costs for the Municipal Services Taxing Unit (MSTU) unincorporated area and for Tax Increment Financing (TIF) payments are shown in separate cost centers. The General Fund Reserves have also been assigned a separate cost center. Historical data for these activities is available in cost center 1104000.

Several FY05 issues are shown in this cost center:

\$3,991,760 to fund proposed enhancements in the Information Technology Fund.

\$1,000,000 to support operations in the Transportation Trust Fund.

\$ 300,000 for the County-wide Strategic Planning process.

\$ 250,000 for establishment of a Cultural Events / Special Events grants program.

The Legislature has approved reduced rates for the Florida Retirement System (FRS) through June 30, 2005. The individual General Fund budgets (other than the Constitutional Officers) are based on a reduced rate for the entire year. The General Government cost center includes an appropriation of \$220,000 in the event this rate is not reduced for the last quarter of the fiscal year. This item appears as "Retirement Contributions" for budgeting purposes. The Non-General Funds have been budgeted assuming the lower rate for the entire year. If the rate is not reduced, additional appropriations may be required from the individual funds' Reserves for Contingencies.

The FY04 Budget in this cost center included \$3.4 million for ongoing service enhancements in the MSTU.

In FY02 this cost center included the estimated cost (approximately \$14 million) for the replacement of the voting system equipment; \$50,000 of this expense occurred in FY03. Going forward, the principal and interest on this borrowing is appropriated within this budget.

Expenditure Summary		FY03 Actual	FY04 Budget	FY05 Request
0101	5200000 EMPLOYEE BENEFITS	1,551	700,000	220,000
0101	5250000 UNEMPLOYMENT COMPENSATION	42,314	120,000	135,000
PERSONAL SERVICES		43,865	820,000	355,000
0101	5310000 PROFESSIONAL SERVICES	604,978	487,000	1,007,600
0101	5320000 ACCOUNTING AND AUDITING	160,525	238,750	281,750
0101	5330000 COURT REPORTER SERVICES	3,970	3,000	4,170
0101	5340000 OTHER CONTRACTUAL SERVICES	78,556	7,563,470	440,000
0101	5400000 TRAVEL AND PER DIEM	38,779	52,050	54,940
0101	5410000 COMMUNICATION SERVICES	180,256	191,000	207,000
0101	5440000 RENTALS AND LEASES	9,105	6,540	6,580
0101	5470000 PRINTING AND BINDING	137,796	100,000	98,600
0101	5480000 PROMOTIONAL ACTIVITIES	27,753	158,200	140,000
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	913,741	839,000	364,000
0101	5510000 OFFICE SUPPLIES	6,361	1,000	1,000
0101	5520000 OPERATING SUPPLIES	0	10,000	0
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	522,822	532,000	544,380
OPERATING EXPENSES		2,684,642	10,182,010	3,150,020

GENERAL GOVERNMENT (1104000)
GENERAL FUND (0101)

Expenditure Summary	FY03 Actual	FY04 Budget	FY05 Request
0101 5640000 MACHINERY AND EQUIPMENT	50,000	0	0
CAPITAL OUTLAY	50,000	0	0
0101 5710000 PRINCIPAL	2,608,000	2,682,000	2,790,000
0101 5720000 INTEREST	563,118	683,260	578,930
DEBT SERVICE	3,171,118	3,365,260	3,368,930
0101 5810000 AID TO GOVERNMENT AGENCIES	3,405,791	4,135,930	0
0101 5820000 AID TO PRIVATE ORGANIZATIONS	0	103,400	353,400
0101 5830000 OTHER GRANTS AND AIDS	317,844	315,000	120,000
GRANTS & AIDS	3,723,635	4,554,330	473,400
0101 5910201 TRANSFER TO CO TRANSP TRUST	0	0	1,000,000
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	500,000	0	0
0101 5910601 TRANSFER TO INFO TECHNOLOGY	698,020	585,910	615,200
TRANSFERS	1,198,020	585,910	1,615,200
0101 7995010 RSV-CONTINGENCIES-CTYWIDE	0	14,575,450	0
0101 7995020 RSV-CONTINGENCIES-MSTU	0	1,320,100	0
0101 7996010 RESERVE FUND BAL-CTYWIDE	0	24,855,870	0
0101 7996020 RESERVE FUND BAL-MSTU	0	3,495,450	0
RESERVES	0	44,246,870	0
Total	10,871,280	63,754,380	8,962,550

GENERAL GOVERNMENT - RESERVES (1104100)

GENERAL FUND (0101)

Included in the General Government appropriations are the County's General Fund Reserves for Contingencies. In addition to the primary Contingency Reserve based on 2.8% of the county-wide budget (\$13.7 million), the county-wide amount includes \$468,000 as a reserve for potential impacts of Article V / Revision 7 implementation.

This cost center also includes the Contingency Reserve for the MSTU based on 2.8% of the MSTU budget (\$5.3 million) as well as the Reserves - Fund Balance for both county-wide and MSTU budgets.

Expenditure Summary		FY03 Actual	FY04 Budget	FY05 Request
0101	7995010 RSV-CONTINGENCIES-CTYWIDE	0	0	14,220,510
0101	7995020 RSV-CONTINGENCIES-MSTU	0	0	1,893,200
0101	7996010 RESERVE FUND BAL-CTYWIDE	0	0	37,782,670
0101	7996020 RESERVE FUND BAL-MSTU	0	0	5,345,090
RESERVES		0	0	59,241,470
Total		0	0	59,241,470

TAX INCREMENT FINANCING (1104200)

GENERAL FUND (0101)

Tax Increment Financing (TIF) payments are made to qualified Community Redevelopment Areas. The County contributes an amount equivalent to the additional property tax revenue generated within the district since its inception. This payment is made from non-property tax revenues. In FY05, TIF districts are active in nine municipalities.

Expenditure Summary		FY03 Actual	FY04 Budget	FY05 Request
0101	5810000 AID TO GOVERNMENT AGENCIES	0	0	5,353,770
GRANTS & AIDS		0	0	5,353,770
Total		0	0	5,353,770

GENERAL GOVERNMENT - MSTU (1104300)

GENERAL FUND (0101)

This center accounts for General Government activities for the Municipal Services Taxing Unit (MSTU). Other MSTU costs are contained in operating department budgets as applicable.

The FY04 and FY05 Budget include \$3.4 million for ongoing service enhancements in the MSTU. The FY04 amount was budgeted in cost center 1104000. In FY05, additional MSTU enhancements are also proposed in the relevant department budgets.

Expenditure Summary		FY03 Actual	FY04 Budget	FY05 Request
0101	5340000 OTHER CONTRACTUAL SERVICES	0	0	3,166,810
OPERATING EXPENSES		0	0	3,166,810
0101	5830000 OTHER GRANTS AND AIDS	0	0	200,000
GRANTS & AIDS		0	0	200,000
0101	5910290 TRANSFER TO STREET LIGHTING DISTRICTS	0	0	200,000
TRANSFERS		0	0	200,000
Total		0	0	3,566,810