

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	FY05 Actual	FY06 Budget	FY07 Request
1104000 GENERAL GOVERNMENT	8,268,847	11,673,620	17,123,460
1104100 GENERAL GOVERNMENT - RESERVES	0	109,945,730	107,089,620
1104200 TAX INCREMENT FINANCING	5,080,650	6,919,800	9,176,910
1104300 GENERAL GOVERNMENT - MSTU	819,808	3,873,190	4,416,500
Total	14,169,305	132,412,340	137,806,490

Department Expenditures By Fund	FY05 Actual	FY06 Budget	FY07 Request
0101 GENERAL FUND	14,169,305	132,412,340	137,806,490
Total	14,169,305	132,412,340	137,806,490

GENERAL GOVERNMENT

Summary	FY05 Actual	FY06 Budget	FY07 Request
PERSONAL SERVICES	69,552	335,000	635,000
OPERATING EXPENSES	3,387,515	5,128,690	6,415,170
CAPITAL OUTLAY	411,000	500,000	500,000
DEBT SERVICE	3,068,625	3,373,000	3,601,000
GRANTS & AIDS	5,417,413	7,959,200	10,146,810
TRANSFERS	1,815,200	5,170,720	9,418,890
RESERVES	0	109,945,730	107,089,620
Total	14,169,305	132,412,340	137,806,490

Account# Account Name	FY05 Actual	FY06 Budget	FY07 Request
5200000 EMPLOYEE BENEFITS	0	200,000	0
5220001 RETIREMENT CONTRIBUTIONS - WIB	0	0	500,000
5250000 UNEMPLOYMENT COMPENSATION	69,552	135,000	135,000
PERSONAL SERVICES	69,552	335,000	635,000
5310000 PROFESSIONAL SERVICES	739,056	1,155,940	1,604,100
5320000 ACCOUNTING AND AUDITING	160,165	314,870	388,830
5330000 COURT REPORTER SERVICES	732	4,000	4,250
5340000 OTHER CONTRACTUAL SERVICES	485,699	1,701,190	554,400
5400000 TRAVEL AND PER DIEM	34,646	51,500	54,590
5410000 COMMUNICATION SERVICES	217,768	208,670	252,150
5440000 RENTALS AND LEASES	8,279	507,910	214,300
5470000 PRINTING AND BINDING	224,094	99,340	112,090
5480000 PROMOTIONAL ACTIVITIES	79,936	135,000	86,250
5490000 OTHR CURRENT CHGS&OBLIGAT	881,537	364,000	1,675,000
5499900 REFUNDS-PRIOR YR REVENUE	0	0	775,000
5510000 OFFICE SUPPLIES	11,645	5,000	5,000
5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	543,958	581,270	689,210
OPERATING EXPENSES	3,387,515	5,128,690	6,415,170
5640000 MACHINERY AND EQUIPMENT	411,000	500,000	500,000
CAPITAL OUTLAY	411,000	500,000	500,000
5710000 PRINCIPAL	2,790,000	2,902,000	3,268,000
5720000 INTEREST	278,625	471,000	333,000
DEBT SERVICE	3,068,625	3,373,000	3,601,000
5810000 AID TO GOVERNMENT AGENCIES	5,092,650	6,919,800	9,176,910
5820000 AID TO PRIVATE ORGANIZATIONS	0	689,400	103,400
5830000 OTHER GRANTS AND AIDS	324,763	350,000	866,500
GRANTS & AIDS	5,417,413	7,959,200	10,146,810

GENERAL GOVERNMENT

Account#	Account Name	FY05 Actual	FY06 Budget	FY07 Request
5910201	TRANSFER TO CO TRANSP TRUST	1,000,000	1,000,000	1,000,000
5910209	TRANSFER TO COMM DEVELOP GRANT	0	0	107,890
5910290	TRANSFER TO STREET LIGHTING DISTRICTS	200,000	200,000	0
5910401	TRNSF TO CAPITAL PROJECTS	0	3,337,000	7,511,000
5910601	TRANSFER TO INFO TECHNOLOGY	615,200	633,720	0
5910602	TRANSFER TO FLEET MANAGEMENT	0	0	800,000
TRANSFERS		1,815,200	5,170,720	9,418,890
7995010	RSV-CONTINGENCIES-CTYWIDE	0	13,056,380	21,234,000
7995020	RSV-CONTINGENCIES-MSTU	0	2,048,150	2,685,720
7996010	RESERVE FUND BAL-CTYWIDE	0	83,361,260	68,473,550
7996020	RESERVE FUND BAL-MSTU	0	11,479,940	14,696,350
RESERVES		0	109,945,730	107,089,620
Total		14,169,305	132,412,340	137,806,490

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. This activity is allocated in several cost centers to improve clarity of presentation. Costs for the Municipal Services Taxing Unit (MSTU) unincorporated area, Tax Increment Financing (TIF) payments, and General Fund Reserves are shown in separate cost centers.

The Legislature has approved reduced rates for the Florida Retirement System (FRS) through June 30, 2007. The individual FY07 General Fund departmental budgets are based on a return to full Normal Cost rates beginning July 1, 2007. Previously, "buy downs" of the rates were anticipated and funds were budgeted here in the event the rates were not reduced for the last quarter of the fiscal year.

The General Government cost center also includes principal and interest payments for the \$14 million borrowed in 2002 to replace voting system equipment. FY07 is the last year of principal and interest payments.

County wide issues totaling \$10,799,610 are shown in this cost center:

- A transfer of \$5 million to the Risk Management Fund to reduce unfunded accrued liabilities;
- Transfers to the Capital Projects Fund of \$1 million for Gulf Boulevard project design, \$761,000 for improvements to protect the Information Technology center from potential storm damage, \$500,000 for continuation of Space Management Plan programming, and \$500,000 to increase the budget for facility renovation and renewal;
- A transfer of \$800,000 to the Fleet Management Fund for fueling system automation;
- A \$238,610 transfer to the Community Development Fund to support Housing initiatives; and
- A new \$2 million program to provide increased performance incentives for classified employee work units.

Expenditure Summary		FY05 Actual	FY06 Budget	FY07 Request
0101	5200000 EMPLOYEE BENEFITS	0	200,000	0
0101	5220001 RETIREMENT CONTRIBUTIONS - WIB	0	0	500,000
0101	5250000 UNEMPLOYMENT COMPENSATION	69,552	135,000	135,000
PERSONAL SERVICES		69,552	335,000	635,000
0101	5310000 PROFESSIONAL SERVICES	739,056	1,155,940	1,604,100
0101	5320000 ACCOUNTING AND AUDITING	160,165	314,870	388,830
0101	5330000 COURT REPORTER SERVICES	732	4,000	4,250
0101	5340000 OTHER CONTRACTUAL SERVICES	485,699	65,000	554,400
0101	5400000 TRAVEL AND PER DIEM	34,646	51,500	54,590
0101	5410000 COMMUNICATION SERVICES	217,768	208,670	252,150
0101	5440000 RENTALS AND LEASES	8,279	507,910	214,300
0101	5470000 PRINTING AND BINDING	224,094	99,340	112,090
0101	5480000 PROMOTIONAL ACTIVITIES	79,936	135,000	86,250
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	872,729	364,000	1,675,000
0101	5499900 REFUNDS-PRIOR YR REVENUE	0	0	775,000
0101	5510000 OFFICE SUPPLIES	11,645	5,000	5,000
0101	5540000 BOOKS, PUB, SUBS & MEMBERSHIPS	543,958	581,270	689,210
OPERATING EXPENSES		3,378,707	3,492,500	6,415,170

GENERAL GOVERNMENT (1104000)**GENERAL FUND (0101)**

Expenditure Summary	FY05 Actual	FY06 Budget	FY07 Request
0101 5640000 MACHINERY AND EQUIPMENT	0	500,000	500,000
CAPITAL OUTLAY	0	500,000	500,000
0101 5710000 PRINCIPAL	2,790,000	2,902,000	3,268,000
0101 5720000 INTEREST	278,625	471,000	333,000
DEBT SERVICE	3,068,625	3,373,000	3,601,000
0101 5810000 AID TO GOVERNMENT AGENCIES	12,000	0	0
0101 5820000 AID TO PRIVATE ORGANIZATIONS	0	689,400	103,400
0101 5830000 OTHER GRANTS AND AIDS	124,763	150,000	200,000
GRANTS & AIDS	136,763	839,400	303,400
0101 5910201 TRANSFER TO CO TRANSP TRUST	1,000,000	1,000,000	1,000,000
0101 5910209 TRANSFER TO COMM DEVELOP GRANT	0	0	107,890
0101 5910401 TRNSF TO CAPITAL PROJECTS	0	1,500,000	3,761,000
0101 5910601 TRANSFER TO INFO TECHNOLOGY	615,200	633,720	0
0101 5910602 TRANSFER TO FLEET MANAGEMENT	0	0	800,000
TRANSFERS	1,615,200	3,133,720	5,668,890
Total	8,268,847	11,673,620	17,123,460

GENERAL GOVERNMENT - RESERVES (1104100)

GENERAL FUND (0101)

Included in the General Government appropriations are the County's General Fund Reserves for Contingencies. The Contingency Reserves for both county-wide and MSTU budgets are based on 3% of budgeted resources. This cost center also includes the Reserves - Fund Balance for both county-wide and MSTU budgets.

Expenditure Summary		FY05 Actual	FY06 Budget	FY07 Request
0101	7995010 RSV-CONTINGENCIES-CTYWIDE	0	13,056,380	21,234,000
0101	7995020 RSV-CONTINGENCIES-MSTU	0	2,048,150	2,685,720
0101	7996010 RESERVE FUND BAL-CTYWIDE	0	83,361,260	68,473,550
0101	7996020 RESERVE FUND BAL-MSTU	0	11,479,940	14,696,350
RESERVES		0	109,945,730	107,089,620
Total		0	109,945,730	107,089,620

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 FY07, TIF districts are active in nine municipalities.

FY07 Grants & Aids payments to TIF districts in accordance with established interlocal agreements are 36% higher than in FY06 as the net result of growth in taxable values and a decrease in the county-wide millage rate.

Expenditure Summary	FY05 Actual	FY06 Budget	FY07 Request
0101 5810000 AID TO GOVERNMENT AGENCIES	5,080,650	6,919,800	9,176,910
GRANTS & AIDS	5,080,650	6,919,800	9,176,910
Total	5,080,650	6,919,800	9,176,910

GENERAL GOVERNMENT - MSTU (1104300)**GENERAL FUND (0101)**

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

The FY07 General Government budget includes \$2.7 million of the \$3.2 million for service enhancements in the MSTU. The other MSTU enhancements are budgeted in the departments providing the services, e.g., Environmental Management.

Beginning in FY06, the MSTU Local Roads/Sidewalks/ADA improvements program is budgeted here as a transfer to the Capital Projects Fund. Previously this activity was included in the Public Works budget. One of the FY07 issues included in this cost center would add \$1.5 million to the Capital Projects Fund transfer to double the allocation for the Local Roads / Sidewalks / ADA improvements program to \$3 million.

Other MSTU issues are:

- A transfer of \$750,000 to the Capital Projects Fund for the McMullen Booth / Union St. Soccer Complex project;
- An increase of \$116,500 in annual operating support for the East Lake Community Library; and
- \$350,000 for other MSTU program enhancements to be determined during the fiscal year.

Expenditure Summary		FY05 Actual	FY06 Budget	FY07 Request
0101	5340000 OTHER CONTRACTUAL SERVICES	0	1,636,190	0
0101	5490000 OTHR CURRENT CHGS&OBLIGAT	8,808	0	0
OPERATING EXPENSES		8,808	1,636,190	0
0101	5640000 MACHINERY AND EQUIPMENT	411,000	0	0
CAPITAL OUTLAY		411,000	0	0
0101	5830000 OTHER GRANTS AND AIDS	200,000	200,000	666,500
GRANTS & AIDS		200,000	200,000	666,500
0101	5910290 TRANSFER TO STREET LIGHTING DISTRICTS	200,000	200,000	0
0101	5910401 TRNSF TO CAPITAL PROJECTS	0	1,837,000	3,750,000
TRANSFERS		200,000	2,037,000	3,750,000
Total		819,808	3,873,190	4,416,500