

POLK COUNTY BOARD OF COUNTY COMMISSIONERS
PUBLIC HEARING ON 2018-2019 BUDGET AGENDA

September 10, 2018

6:00 p.m.

Commission Boardroom

1. Call to order – Commissioner R. Todd Dantzler, Chair
2. Public Hearing to consider adoption of the Final Rate Resolution for the 2018-2019 Street Lighting Assessments. (No fiscal impact)
3. Public Hearing to consider adoption of the Final Assessment Resolutions for 2018-2019 for Asherwoods Road, Angus Road, Black White & Huggins Roads, Estate Road, JEH Road, Moore Road, Pete’s Lane, Pioneer Drive, Ridge Road, and Roy Burt Road Assessment Areas for roadway paving improvements. (\$20,265.36 approximate one-time revenue)
4. Public Hearing to consider adoption of the Final Rate Resolution for the 2018-2019 Skyview Utility Municipal Service Benefit Unit (“MSBU”). (No fiscal impact)
5. Public Hearing to consider adoption of the Final Rate Resolution for the 2018-2019 Island Club West Utility Municipal Service Benefit Unit (“MSBU”). (\$71,623.98 estimated assessment revenue)
6. Public Hearing to consider adoption of the Final Rate Resolution for the 2018-2019 East Bimini Bay Utility Municipal Service Benefit Unit (“MSBU”). (\$67,802.01 estimated assessment revenue)
7. Public Hearing to consider adoption of the Final Rate Resolution for the 2018-2019 Fire Services Non-Ad Valorem Assessments. (\$40,257,858 estimated assessment revenue)
8. Public Hearing to consider adoption of the Residential Waste Program Services Final Assessment Resolution and Setting the Assessment Rate for Fiscal Year 2018-2019. (\$26,792,699 estimated assessment revenue)
9. Public Hearing to consider adoption of the Final Rate Resolution and Assessment Roll for the 2018-2019 Nuisance Abatement Assessments. (\$399,558.31 estimated assessment revenue)

10. Request the Board to designate Assistant County Attorney, Randy Mink, to certify the 2018-2019 Final Assessment Rolls to the Tax Collector.
11. Discuss the purpose of the Public Hearing for the 2018-2019 Budget – Michael Craig, County Attorney

- Hearings are primarily for the purpose of explaining the budget, proposed tax levy, and any proposed amendments, as well as affording the public the opportunity to participate in the budget process.

12. Budget Presentation – Jim Freeman, County Manager

A Discuss Proposed Tentative Millage Rates for 2018-2019

13. Discuss the 2018-2019 Board of County Commissioners proposed tentative operating millage rate – Todd Bond, Budget and Management Director

2018-2019 Countywide Proposed Tentative Operating Millage Rates				
<u>MILLAGE RATES</u>	FY 2018	FY 2019	Difference	Percent Change
General Fund	5.6815	5.6815	0.0000	-
Transportation	1.1000	1.1000	0.0000	-
Emergency Medical	-	0.2500	0.2500	-
NE Government Center		<u>0.1250</u>	<u>0.1250</u>	
TOTAL	6.7815	7.1565	0.3750	5.53%
2018-2019 Countywide Proposed Tentative Operating Rolled Back Rates				
<u>MILLAGE RATES</u>	Rolled-Back	FY 2019	Difference	Increase from Rolled-Back
General Fund	5.3267	5.6815	0.3548	-
Transportation	1.1000	1.1000	0.0000	-
Emergency Medical	-	0.2500	0.2500	-
NE Government Center		<u>0.1250</u>	<u>0.1250</u>	
TOTAL	6.4267	7.1565	0.7298	11.36%
REVENUE				
General Fund	\$181,493,314	\$193,582,193	\$12,088,879	-
Transportation	\$37,479,611	\$37,479,611	-	-
Emergency Medical	-	\$8,518,093	\$8,518,093	-
NE Government Center		<u>\$4,259,047</u>	<u>\$4,259,047</u>	
TOTAL	\$218,972,925	\$243,838,944	\$24,866,019	11.36%

- The increase over the rolled-back rate is necessary to maintain services within the funds this levy applies to.

14. Discuss the 2018-2019 proposed tentative millage rate for the Polk County Parks Municipal Services Taxing Unit (MSTU), Polk County Library MSTU, Polk County Stormwater MSTU, and Polk County Rancho Bonito MSTU – Todd Bond, Budget and Management Director

2018-2019 MSTU Proposed Tentative Millage Rates				
<u>MILLAGE RATES</u>	FY 2018	FY 2019	Difference	Percent Change
Parks	0.5619	0.5619	0.0000	0.00%
Library	0.2109	0.2109	0.0000	0.00%
Stormwater	<u>0.1000</u>	<u>0.1000</u>	<u>0.0000</u>	<u>0.00%</u>
Unincorporated Total	0.8728	0.8728	0.0000	0.00%
Rancho Bonito Area	<u>9.1272</u>	<u>9.1272</u>	<u>0.0000</u>	<u>0.00%</u>
TOTAL	10.0000	10.0000	0.0000	0.00%
2018-2019 MSTU Proposed Tentative Rolled Back Rates				
<u>MILLAGE RATES</u>	Rollled-Back	FY 2019	Difference	Increase from Rolled-Back
Parks	0.5329	0.5619	0.0290	5.44%
Library	0.2000	0.2109	0.0109	5.45%
Stormwater	<u>0.0948</u>	<u>0.1000</u>	<u>0.0052</u>	<u>5.49%</u>
Unincorporated Total	0.8277	0.8728	0.0451	5.45%
Rancho Bonito Area	<u>9.1550</u>	<u>9.1272</u>	<u>-0.0278</u>	<u>-0.30%</u>
TOTAL	9.9827	10.0000	0.0173	0.17%
REVENUE				
Parks	\$10,919,388	\$11,513,612	\$594,224	5.44%
Library	\$4,098,100	\$4,321,447	\$223,347	5.45%
Stormwater	<u>\$1,942,499</u>	<u>\$2,049,050</u>	<u>\$106,551</u>	<u>5.49%</u>
Unincorporated Total	\$16,959,987	\$17,884,109	\$924,122	5.45%
Rancho Bonito Area	<u>\$8,555</u>	<u>\$8,529</u>	<u>\$ (26)</u>	<u>-0.30%</u>
TOTAL	\$16,968,542	\$17,892,638	\$924,096	5.45%

- The increase over the rolled-back rate is necessary to maintain services within the Parks and Library MSTU Funds and to fund upcoming water quality projects that are included in our NPDES permit that is mandated by the Federal Clean Water Act in the Stormwater MSTU. The Rancho Bonito millage rate is a decrease from the rolled-back rate.

B Discuss Proposed Tentative Budget for 2018-2019

15. Discuss the 2018-2019 proposed tentative budget totaling \$1,553,503,591 – Todd Bond, Budget and Management Director
16. Discuss the 2018-2019 Polk County Parks MSTU proposed tentative budget totaling \$17,728,029, Polk County Library MSTU proposed tentative budget totaling \$4,980,113, Polk County Stormwater MSTU proposed tentative budget totaling \$9,558,800, and Polk County Rancho Bonito MSTU proposed tentative budget totaling \$38,470 – Todd Bond, Budget and Management Director

C Public Hearing on 2018-2019 Proposed Tentative Budget and Millage Rates

17. Requests from the public to speak in regard to the 2018-2019 Proposed Tentative Operating Budget and Millage Rates, which include the Parks MSTU, Library MSTU, Stormwater MSTU, and Rancho Bonito MSTU – Commissioner R. Todd Dantzler, Chair

Action:

D Set the Tentative Millage Rates for 2018-2019

18. Recommend Board adopt the tentative operating millage rate of 7.1565 mills, which is an 11.36% increase over the rolled-back rate of 6.4267 mills.

Action:

19. Recommend Board adopt the tentative millage rate of 0.5619 mills for the Polk County Parks MSTU, which is a 5.44% increase over the rolled-back rate of 0.5329 mills; the tentative millage rate of 0.2109 mills for the Polk County Library MSTU, which is a 5.45% increase over the rolled-back rate of 0.2000 mills; and the tentative millage rate of 9.1272 mills for the Polk County Rancho Bonito MSTU, which is a .30% decrease from the rolled-back rate of 9.1550 mills.

Action:

20. Recommend Board adopt the tentative millage rate of 0.1000 mills for the Polk County Stormwater MSTU, which is a 5.49% increase over the rolled-back rate of

0.0948 mills.

Action:

E Set the Tentative Budget for 2018-2019

21. Recommend Board adopt the 2018-2019 tentative budget of \$17,728,029 for the Polk County Parks MSTU, the 2018-2019 tentative budget of \$4,980,113 for the Polk County Library MSTU, and the 2018-2019 tentative budget of \$38,470 for the Polk County Rancho Bonito MSTU, which are included in the 2018-2019 tentative budget of \$1,553,503,591.

Action:

22. Recommend Board adopt the 2018-2019 tentative budget of \$9,558,800 for the Polk County Stormwater MSTU, which is included in the 2018-2019 tentative budget of \$1,553,503,591.

Action:

23. Recommend Board adopt the tentative budget of \$1,553,503,591 for 2018-2019.

Action:

F Set the 2018-2019 Second Public Hearing Date/Time

24. Recommend the Board Set the date, time, and place for the Public Hearing to adopt a final millage rate and budget on September 17, 2018 at 6:00 p.m. in the Commission Boardroom.

Action:

25. Adjournment – Commissioner R. Todd Dantzler, Chair

FY 18/19 TENTATIVE BUDGET VERSUS FY 18/19 PROPOSED BUDGET

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
General Fund					
00100	General Fund	371,488,983	401,213,784	397,442,429	(3,771,355)

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Special Revenue Funds					
10100	County Transportation Trust Fund	70,731,951	90,118,023	86,608,762	(3,509,261)
10150	Special Revenue Grants	22,026,439	26,048,061	26,185,110	137,049
12160	Tourism Tax Funds	17,754,335	21,754,153	21,754,153	-
12180	Lake And River Enhancement Trust Funds	2,438,261	2,437,973	2,437,973	-
12190	Fire Rescue Funds	44,148,368	42,244,673	42,263,209	18,536
12240	Impact Fees	22,241,804	32,493,771	32,503,899	10,128
14350	Emergency 911 Funds	2,966,103	3,305,936	3,306,865	929
14370	Hazardous Waste Funds	142,162	185,456	185,456	-
14390	Radio Communications Funds	3,205,882	4,057,819	4,094,328	36,509
14490	Indigent Health Care Funds	85,857,081	88,046,334	88,046,334	-
14930	Leisure Services MSTU Funds	16,913,236	17,716,756	17,728,029	11,273
14950	Libraries MSTU Funds	4,535,821	4,979,613	4,980,113	500
14960	Rancho Bonito MSTU Fund	21,554	38,470	38,470	-
14970	Transportation (1 Mill) Fund	53,480,722	69,554,670	69,555,670	1,000
14980	Fire Rescue Millage Fund .25	-	8,153,685	8,161,840	8,155
14990	Law Enforcement Trust Funds	1,182,293	1,126,580	1,126,580	-
15010	Land Management Nonexpendable Trust Funds	39,363,143	39,937,956	39,937,956	-

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Special Revenue Funds - Continued					
15240	Polk Commerce Centre CRA	324,365	990,349	978,735	(11,614)
15250	Eloise CRA Trust-Agency Funds	592,986	626,761	625,605	(1,156)
15290	Harden Parkway CRA Funds	1,272,820	1,343,036	1,331,370	(11,666)
15310	Building Funds	9,773,054	13,439,274	13,364,313	(74,961)
15350	Affordable Housing Assistance Trust Funds	7,446,783	5,020,432	5,020,432	-
15550	Hurricane Irma Fund	-	45,000,000	45,000,000	-
16000	Street Lighting Districts	2,823,487	2,961,674	2,961,674	-
18000	Stormwater MSTU Fund	7,685,363	9,558,600	9,558,800	200

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Debt Service Funds					
21600	Const Tax Rev Improv & Refund Bonds, S2006	311,155	-	-	-
23000	Public Facilities Rev Bonds 2005	1,000	-	-	-
23300	Capital 2010	7,665,179	7,715,937	7,715,937	-
23400	Transportation 2010	11,174,217	11,219,658	11,219,658	-
23500	Public Facilities Rev Ref Bonds, Series 2014 (Ref 2005)	8,530,719	8,579,554	8,579,554	-
23700	Public Facilities Rev Bonds, Series 2015 (Ref CFT 2006)	3,141,874	3,468,975	3,468,975	-

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Capital Funds					
30200	Drainage and Water Quality Fund	1,911,671	362,719	4,075,665	3,712,946
30800	General Capital Improvement Funds	16,378,084	17,325,973	17,328,473	2,500
31200	Environmental Land Acquisition Funds	2,530,243	2,581,011	2,581,011	-
31700	Long-Term Road Project Funds	2,244,100	4,014	4,014	-
31900	Northeast Polk Roadway Fund	5,769,661	9,934,188	9,934,188	-

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Enterprise Funds					
41000	Solid Waste	207,486,216	231,683,207	228,465,547	(3,217,660)
42010	Utilities	182,558,739	219,941,110	220,361,890	420,780
43110	Rohr Home Fund	5,543,751	6,479,563	6,479,563	-

FUND GROUP FUND DESCRIPTION		ADOPTED FY 17/18	PROPOSED FY 18/19	TENTATIVE FY 18/19	VARIANCE FY 18/19
Internal Service Funds					
50100	Fleet Maintenance Funds	8,353,637	8,678,785	8,678,785	-
50300	Employee Health Insurance Fund	65,841,081	67,801,426	67,801,426	-
51500	Fleet Replacement Funds	20,987,255	20,976,707	20,976,707	-
52000	Information Technology Fund	10,955,651	10,634,093	10,634,093	-

Grand Total		1,349,801,229	1,559,740,759	1,553,503,591	(6,237,168)
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Budget Summary

Fiscal Year 2018 / 2019

Total Budget for all funds from \$1.350 billion in FY 17/18 to \$1.553 billion in FY 18/19

- Total General Fund from \$371.5 million in FY 17/18 to \$397.4 million in FY 18/19

BoCC Position changes

- BoCC positions added in FY 18/19 budget 39
- BoCC positions eliminated in FY 18/19 budget 4
- Total net increased positions for FY 18/19 35

Property Values

- Unincorporated increase of 7.40%
- Countywide increase of 8.43%

Countywide Millage Rate Total 7.1565

- General Fund 5.6815
- Transportation 1.1000
- Countywide Emergency Medical 0.25
- Capital Projects 0.125

Unincorporated Millage Rate Total 0.8728

- Parks MSTU Millage Rate 0.5619
- Library MSTU Millage Rate 0.2109
- Stormwater MSTU Millage Rate 0.1000

Rancho Bonito MSTU 9.1272

Total MSTU 10.0000

Total Millage Rate 17.1565

- Except for employees whose jobs fall within the various collective bargaining units and whose compensation will be defined by their respective Collective Bargaining Agreements, the budget includes funding in FY 18/19 to cover a 3% pay increase effective December 17, 2018, which will be the first paycheck after January 1, 2019. This pay increase will only be given if the employee received a successful or higher rating on their most recent annual employee performance evaluation. Increases for employees whose positions are included in a Collective Bargaining Agreement will be based on those agreements.
- Overall constitutional budget increase of \$9.1 million.
- Erosion of local government's control continues through policy decisions made in Tallahassee. Changes to the business tax (occupational license fee) in 2018 will reduce revenues for FY 2018/2019 by nearly \$150,000. Looming is the potential shortfall that will come if voters approve an additional homestead exemption in November 2018, which is projected to have an impact of \$9.2 million in FY 2019/2020.
- Polk County is working with the Federal Emergency Management Agency (FEMA) on an estimated \$45 million in damage reimbursement claims. The federal government reimburses 75 percent and state government 12.5 percent of eligible expenses incurred by local governments. After receiving all federal and state reimbursement, it is estimated that Polk County's costs from Hurricane Irma damage and recovery efforts will be in the \$6 million to \$9 million range.
- In 2017, the Board increased transportation impact fees to 100 percent of the amount authorized in the most recent impact fee study. All other impact fees remained at 50 percent of the consultant's report rate. For FY 2018/2019, the Board has approved four public safety related impact fees from 50 percent to 100 percent of the amount authorized in the most recent impact fee study.

Board of County Commissioners Goals:

Goal 1. Levying new revenue sources and/or the issuance of new debt to address high priority capital projects: Consistent with Board direction, the FY 2018/2019 balanced budget proposes two new funding sources: a ¼ mill levy for critically needed investments in Polk County Emergency Medical Services and a five-year levy of 1/8 mill to purchase property and construct a new Northeast Polk Government Center. The budget does not include any new debt.

Goal 2. Determine levels of service for Fire Rescue: The Board established a level of service standard of achieving a travel response time of eight minutes in urban areas and 13 minutes in rural areas on 90 percent of calls. The FY 2018/2019 balanced budget includes the first year of a proposed 10-year plan to utilize an additional ¼ mill levy for emergency medical service investments in stations, ambulances and staffing, which will be needed to achieve and maintain this level of service standard as the population and the number of 9-1-1 medical calls continue to increase.

Goal 3. Using available operating revenue and reserves, approve a transportation infrastructure CIP to appropriately balance investments in operations and maintenance and capacity projects: The CIP confirms the Board's priority to fund

needed road capacity expansion projects, especially in the burgeoning Northeast quadrant of Polk County, where current traffic volume has resulted in level of service failures on certain roads and projected growth rates indicate additional capacity failures are on the horizon. The Board is transferring \$4 million from the landfill closure fund to fund 10 priority drainage projects.

Goal 4. Return the General Fund reserve level to 40 days operating expenses by reallocating excess landfill closure funds: By Board policy, the County should maintain a 60-day operating expense reserve level; however, that level dropped throughout the Great Recession. Since that time, the County has maintained the same dollar level of funding in reserve, while expenses have grown. To move closer to the goal, the Board is transferring \$4 million excess reserves from the Landfill Closure Fund to General Fund Reserves to maintain a 37-day operation expense reserve level.

Goal 5. Monitor major revenue and cost drivers that will impact a FY 2019/2020 budget shortfall created by the passage of the additional homestead exemption amendment in November: Based upon estimates provided by the Property Appraiser's office, with voter approval of the additional \$25,000 homestead exemption amendment, the County would lose approximately \$6.8 million in the General Fund; a total of about \$9.2 million in all of ad valorem-related funds. To prepare for this loss of revenue, County actions include:

- Carrying over \$4.3 million in FY 2018/2019 operating revenue to FY 2019/2020
- Using \$3.8 million of the \$4.3 million carry over funds in FY 2018/2019 to pay off debt incurred in 2017 for the 800 MHz emergency communications radio system upgrades, which will free up the FY 2019/2020 debt service payment
- Implemented expense reductions in divisions reporting to the County Manager to ensure the collective FY 2018/2019 General Fund subsidy does not increase over FY 2017/2018 levels

Goal 6. Develop a long-term plan for a centrally-located, expanded government center that would replace the existing Northeast Government Center to a new, county-owned facility by 2025: This project is funded with a 1/8 mill increase over a proposed five-year assessment period. Generating about \$4 million the first year. In FY 2018/2019, staff would move forward with land acquisition and initiate an RFP for construction programming and design.

Proposed Community Investment Program: **\$188.1 million** (FY 18/19 only)

Roads and Drainage*	\$67,138,932
Facilities Management	\$13,545,589
Parks**	\$5,613,623
Natural Resources	
Water Resources	\$6,505,400
Environmental Lands Acquisition	\$1,593,968
Utilities Expansion	\$51,483,870
Utilities Renewal & Replacement	\$14,023,793
Fire Rescue	\$2,300,000
Waste and Recycling Operations	\$25,803,700
Information Technology	\$63,466
Office of Planning and Development	\$6,885,000

Changes in the CIP since Proposed CIP presentation:

** The net increase of \$2,990,000 is primarily due to the additions of 10 unfunded Drainage Projects as directed by the Board at the CIP Work Session.*

*** The net increase of \$80,450 is primarily due to carry forward on Bone Valley OHV and Lake Hancock parks projects.*

New/Eliminated Positions By Division
 Fiscal Year 2018/2019
 Positions Overview Summary

BOARD DIVISIONS	Position Number	Position Title	Estimated Annual Cost *	No. of Positions
Community and Small Business	43	Business Assistance Manager	(\$89,480)	(1.0)
Community and Small Business	2351	Junior Community Development Coordinator	(\$67,044)	(1.0)
Procurement	3804	Procurement Analyst	\$77,362	1.0
Fire Rescue	3817	Fiscal Specialist III	\$58,711	1.0
Fire Rescue	3805	FF-Paramedic	\$78,734	1.0
Fire Rescue	3806	FF-Paramedic	\$78,734	1.0
Fire Rescue	3807	FF-Paramedic	\$78,734	1.0
Fire Rescue	3808	FF-Paramedic	\$78,734	1.0
Fire Rescue	3809	FF-Paramedic	\$78,734	1.0
Fire Rescue	3810	FF-Paramedic	\$78,734	1.0
Fire Rescue	3811	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3812	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3813	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3814	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3815	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3816	FF-Emergency Medical Technician	\$78,734	1.0
Risk Management	1811	General Claims Agent	(\$72,294)	(1.0)
Total General Fund	NA	NA	\$852,068	11.0
Building	3792	Plans Examiner III	\$86,592	1.0
Building	3793	Permit Technician	\$68,350	1.0
Fire Rescue	3825	FF-Paramedic	\$78,734	1.0
Fire Rescue	3826	FF-Paramedic	\$78,734	1.0
Fire Rescue	3827	FF-Paramedic	\$78,734	1.0
Fire Rescue	3828	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3829	FF-Emergency Medical Technician	\$78,734	1.0
Fire Rescue	3830	FF-Emergency Medical Technician	\$78,734	1.0

Parks and Natural Resources	3794	Recreation Facilities Coordinator	\$61,719	1.0
Parks and Natural Resources	3795	Recreation Coordinator I	\$51,760	1.0
Parks and Natural Resources	3796	Environmental Technician I	\$52,499	1.0
Utilities	3818	Customer Service Account Specialist III	\$62,384	1.0
Utilities	3819	Utilities Capacity Engineering Specialist	\$79,961	1.0
Utilities	3820	Utilities Asset Manager	\$101,020	1.0
Utilities	3821	Utilities Service Technician II	\$55,605	1.0
Utilities	3822	Utilities Storekeeper	\$26,819	1.0
Utilities	3823	Trades Helper	\$31,176	1.0
Utilities	3797	Lift Station Technician	\$40,452	1.0
Waste and Recycling	3798	Customer Care Specialist	\$53,485	1.0
Waste and Recycling	3799	Customer Care Specialist	\$53,485	1.0
Waste and Recycling	3800	Customer Care Specialist	\$53,485	1.0
Waste and Recycling	3801	Customer Care Specialist (PT)	\$36,254	1.0
Waste and Recycling	3802	Landfill Operator	\$55,950	1.0
Waste and Recycling	3803	Landfill Operator	\$55,950	1.0
Roads and Drainage	3824	Courier (PT)	\$36,271	1.0
Roads and Drainage	331	Support Manager	(\$69,364)	(1.0)
TOTAL ALL FUNDS	NA	NA	\$2,318,329	35.0

CONSTITUTIONAL OFFICERS	Position Number	Position Title	Estimated Annual Cost *	No. of Positions
Sheriff's Office	NA	Adding 14.84 FTEs	NA	14.84
State Attorney	NA	Adding 2 positions	NA	2.00
Tax Collector	NA	Adding 5 positions	NA	5.0
Total Constitutionals	NA	NA	NA	21.84

*Note: Estimated Salary and Benefits Cost FY 2018/2019

Some positions are split funded and appear in the fund where most of their costs are budgeted.