



OSCEOLA
COUNTY be first
to what's next.



RECOMMENDED BUDGET FISCAL YEAR 2025

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TO: Chair and County Commissioners
FROM: Donald S. Fisher, County Manager
DATE: July 10, 2024
RE: Fiscal Year 2025 (FY25) Recommended Budget



Overview:

The Recommended Fiscal Year 2024-2025 (FY25) Budget for Osceola County represents our ongoing commitment to delivering high-quality services to residents, business owners, and visitors. This budget reflects significant investments in infrastructure and public safety. Financially, Osceola County remains well-positioned to handle the challenges of continued growth and changing economic conditions, having maintained millage rate stability for the past 14 years.

In developing the annual budget, Osceola County takes a long-term approach, guided by the Board's direction to address current community needs while considering the long-term costs and service impacts of programs. The County's 5-year strategic plan, currently being updated and refined in FY24, serves as a crucial guiding document for the Board and staff in the development and execution of the annual budget. This plan is regularly updated by the Board to ensure that our long-term vision is achieved.

The budget process began in January of the current Fiscal Year (FY) for the new FY starting on October 1st. All departmental budget requests undergo review by departments and ultimately County Administration before being included in the FY25 Recommended Budget. County administration will continue to review all County program costs and recommend adjustments as necessary throughout the budget process. Proposed additions and reductions will be discussed throughout this memorandum and are detailed in the Budget Book.

For FY25, the County projects slight increases in revenues from sources such as Tourist Development Taxes, State Shared Revenues, and Local Government Sales Taxes, based on historical and current trends. FY25 property valuations have increased to \$52,476,300,794, representing an 11.8% increase over FY24, which is significant compared to historical valuations. While this revenue growth reflects the County's substantial growth, meeting the service demand and necessary infrastructure improvements remains challenging due to historic cost increases and population growth. To maintain a high level of service amid expanded needs, careful consideration of the long-term impacts of FY25 budget decisions is crucial. In order to inform this year's process, economic trends will continue to be evaluated for their effects on the County's revenue streams, and adjustments will be made as necessary until the budget is adopted.

The proposed Recommended FY25 Budget is \$1,963,599,077, a decrease of \$664,893,838 (-25.3%) from the FY24 Adopted Budget reflecting, in part, ongoing capital and grant projects that have not been included however, this will be addressed when the Tentative Budget is presented in September.

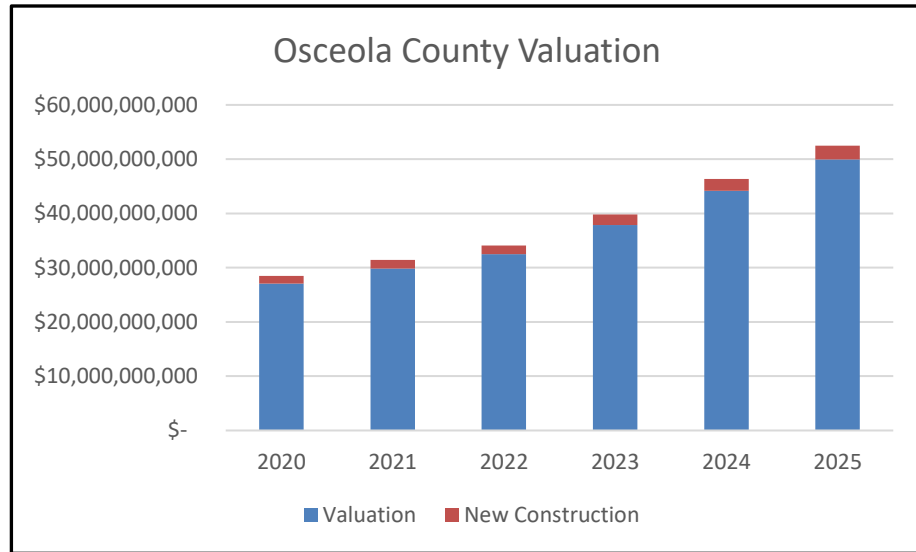
General Trends:

The County's rapid growth necessitates a strategic approach to infrastructure development, ensuring that current and future needs are adequately met. As population density increases, the demand for transportation networks, expanded public services, and sustainable future maintenance intensifies. Long-

term planning is critical to providing an effective transportation network, efficient use of resources, and preservation of our environmental assets. By proactively addressing these challenges through sound budget development, the county can foster a resilient infrastructure that supports economic prosperity, enhances quality of life, and promotes sustainable growth. This requires collaboration among the community, government agencies, and private sector partners to develop comprehensive strategies that anticipate and adapt to evolving needs.

Impacts to Revenues:

The County experienced the 12th year in a row of a positive increase in the valuations for FY25, which includes \$2.5B in new construction valuation. The chart demonstrates the trend of increasing overall County valuation as well as the impact of new development. Over the prior 5 years, the County has averaged a 13% increase in new construction valuation annually with FY25 being the highest of the prior 5 years. This corresponds with the collection of impact fee revenue which is collected at the time of building permit resulting in a constructed building generally within 1 to 2 years.



The relationship between values and Ad Valorem revenues can result in an increase to revenues without changes to the millage rates. As a result, it is recommended to maintain the current millage rate. In particular, the General Fund millage rate is proposed at the same rate for the 14th year in a row. The table reflects the millage rates along with the corresponding impact to the Ad Valorem revenue. While there are increases in the Ad Valorem revenues, other sources including State Shared, Local Government Half-Cent Sales Tax, Tourist Development Taxes, Gas Taxes, and Tolls have stabilized with slight changes over FY24.

TAXING ENTITY:	FY24 MILLAGE:	FY24 ADOPTED:	PROPOSED MILLAGE:	FY25 RECOMMENDED:	FY25-FY24:
General Fund	6.7000	\$ 310,044,939	6.7000	\$ 351,591,215	\$ 41,546,276
EMS	1.0682	\$ 37,818,076	1.0682	\$ 42,923,989	\$ 5,105,913
Library	0.3000	\$ 13,924,202	0.3000	\$ 15,785,595	\$ 1,861,393
Env. Land Maint.	0.0949	\$ 4,404,689	0.0960	\$ 5,051,390	\$ 646,701
Env. Land Debt	0.0677	\$ 3,146,324	0.0666	\$ 3,504,402	\$ 358,078
TOTALS:	8.2308	\$369,338,230	8.2308	\$ 418,856,591	\$ 49,518,361

Over the next month, revenue sources will continue to be reviewed and adjusted. Once the State’s projections are released and additional receipts in FY24 are received, this will allow for further refinement of our estimates. The County projects revenues conservatively to ensure it is positioned to withstand changes and economic fluctuations without impacting services to residents, businesses, and visitors. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board.

Expenditures:

Overall, there is a decrease to Countywide expenditures largely as a result of the ongoing expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$841,150,409) from FY24. As previously noted, the County has ongoing capital projects and grants that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not be incorporated until the first public hearing on September 5th. While it is not currently reflected, the estimated project amount to be carried forward is \$912,293,000. The remaining amount will be further refined prior to the first public hearing on September 5th. Like the private sector construction activities, the project carried forward amount is reflective of the construction timeline of the numerous large infrastructure projects that span multiple years. This ensures remaining balances are as accurate as possible without delaying the ongoing projects in the new Fiscal Year.

Personnel Services increased because of increases associated with legislative changes to the Florida Retirement System and increases to health (5%) and dental rates (2%) which are below the industry average. While health, dental, and ancillary insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed and budgets adjusted to reflect the selections. In addition to the above adjustments, the County Manager is recommending a 4% salary adjustment for eligible County employees in FY25. In an effort to enhance the County's level of service, position requests were carefully evaluated to expand County service levels and fulfill deferred needs resulting in a requested increase of 42.35 Full Time Equivalent (FTE) positions over the FY24 Adopted Budget; however, there are 45.35 over the FY24 authorized FTE count due to 3 mid-year additions as detailed in the attached list.

Operating expenditures increased by \$3.3M in large measure due to the addition of the Local Funding Partner Allocation for Sunrail, professional services, Tourism Development Tax contractual requirements, and grants. Transfers Out reflects an increase primarily due to the General Fund as is detailed later in this document, as well as the Designated Ad Valorem Fund to support Transportation needs and the Countywide Fire Fund which transfers funds to the Countywide Fire Capital Fund for capital projects.

Due to the reasons noted earlier, Capital Outlay and Grants reflect a reduction at this point but will include ongoing items later on in the budget process. Finally, Reserves - Operating were established per policy. There is a decrease in Reserves - Debt in accordance with bond documents and Capital Lease payments, Reserves - Capital increased due to the allocation of funds for capital projects. Reserves - Assigned reflects support for future major capital projects such as the Osceola Performing Arts Center (OPAC), Cross Prairie Parkway, and correctional facility improvements along with an impact fee buy down for affordable housing and reserve for the Sheriff's budget reduction. Reserves - Restricted reflects an increase largely associated with funding for the OPAC. Reserves - Stability reflects a decrease, primarily in the Tourist Development Tax Fund due to the restricted reserve for the OPAC, General Fund, and Library Fund to replenish the availability of funds to offset reductions in revenues.

Capital Improvement Program:

The Recommended Budget includes capital requests that are detailed later on in this document. As mentioned previously, the Capital Projects that will be carried over to the new Fiscal Year will be reflected with the Tentative Budget in September. This budget includes funding for identified capital outlay such as needed renovations and improvements to County infrastructure such as the Public Works Yard 1 Fleet

Services, Technology Library, Fire Stations, Buenaventura Complete Streets Project, as well as vehicles and various equipment.

Recommended Budget Book:

In the pages to follow, you will find 1) a brief summary of the major trends/issues affecting the different Fund Groups; 2) a Fund Summary by Category; and 3) Individual Department Information. In addition, the following provides an overview of the major fund types.

GENERAL FUND GROUP/General Fund:

The General Fund's Adopted Budget for FY24 was \$586,316,105 while the FY25 Recommended Budget is \$668,333,490 which is an increase of \$82,017,385. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY25, this is projected at \$45,646,024 and is transferred to the Transportation Trust Fund to support transportation operations. As there are only two Funds in this Fund Group, and the purpose of the DAT is only for the transfer just noted, the following will concentrate specifically on the General Fund.

In addition to Ad Valorem, other revenues show an increase for FY25. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East 192 CRA, the Cities' CRAs, and the Northeast Infrastructure Improvement District. Those commitments along with increases for the Constitutionals, investment in operational improvements and capital improvements, and support of transportation and transit needs, are all supported by the additional revenue.

There are projected increases in the Utility Services Tax which is in the Other Taxes category. Intergovernmental Revenue associated with State Shared Revenues and Local Government Half-Cent Sales Taxes are slightly reduced from FY24. Overall, General Fund's revenues are projected to increase primarily due to increases in Ad Valorem revenue but will be adjusted as estimates of remaining dollars for ongoing projects and grants are included for the Tentative Budget.

On the expense side, Personnel Services was updated with increased rates for Health, Dental, Retirement, and Workers' Compensation; other ancillary product rates and Open Enrollment impacts will be incorporated once the process is finalized. In addition, the budget includes a 4% across-the-board wage adjustment. Additionally, included are requests for 24.85 new FTEs for Procurement, Human Resources, Information Technology, Housing and Community Services, Animal Services, Code Enforcement, and Public Works, as well as the reclassification of existing positions to support the increases in service demands.

Operating Expenses includes specific funding for the Baker Act, Juvenile Justice Detention, State share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for external CRA's including the City of Kissimmee, City of St. Cloud, Vine Street, as well as to support the Community Services grants.

Capital Outlay for FY25 includes some funding for identified capital outlay such as the facility renovations mentioned earlier as well as vehicles and various equipment.

Grants and Aids increased primarily due to the addition of support for the Salvation Army Resource Center should they be successful in their fundraising match.

Transfers Out is projected to increase over FY25 Adopted by approximately \$45,005,289 to support the following:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY25:
 - *Clerk of Circuit Courts*: FY25 request including facility maintenance reflects an increase of \$658,819 and includes a 15% increase to their health and 3% increase in dental insurance costs.
 - *Property Appraiser*: FY25 request represents an increase of \$185,945 and includes two new position requests.
 - *Supervisor of Elections*: FY25 request represents a decrease of \$1,355,343 due to the timing of the upcoming general election.
 - *Sheriff's Office*: FY25 budget request represents an overall increase of \$6.4M that includes 19 new patrol positions and salary adjustments for existing positions to be competitive in the market and to retain personnel.
 - *Tax Collector*: This budget is not due until August 1st. As a result, the FY25 budget is still reflected with adjustments to budgets that are not a part of their overall requests, and changes will be made for the Tentative Budget.
- To facilitate the payment to the County's tax increment obligations for East 192 CRA and support of the Northeast Infrastructure Improvement District.
- To support the Fire Assessment program by providing funding for properties that are exempt in accordance with the adopted Fire Assessment program and Florida Statutes.
- To support transportation and transit operations: Fund 102 - Transportation Trust Fund (\$45.6M), Fund 154 - Constitutional Gas Tax Fund (\$12.7M), and Fund 189 - 2nd Local Option Fuel Tax Fund (\$5.7M).
- To allocate funding for future infrastructure improvements and property acquisition (\$12.3M).
- To process the required transfers to fund the various debt service payments.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per policy (2 months Personnel Services, Operating and Transfers). Reserves for Contingency includes required funding for the Health Care Responsibility Act obligation.

Reserves-Debt are in accordance with vehicle lease documents and the interlocal agreement with Toho Water Authority. Reserves-Assigned increased to set aside funds for future needs to include the OPAC, Affordable Housing, the remaining funds yet to be reimbursed by FEMA due to hurricane expenses, as well as requested contingency reserves for the Supervisor of Elections as a part of their FY25 budget request. Reserves Restricted includes \$3M reserves for the Sheriff's Office. Reserves for Stability increased to \$6.3M to ensure County essential services could continue in the event of future economic downturns and reductions in revenue.

SPECIAL REVENUE FUNDS:

The County has 44 Special Revenue Funds that are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds' Adopted Budget for FY24 was \$1,096,825,807 while the Recommended FY25 Budget is \$792,560,761 that represents a decrease (\$304,265,046). The decrease is primarily due to ongoing grants and capital projects not being included at this point in the budget process. Ad Valorem (Library, Environmental Lands, and Fire) is projected to increase as valuations continue to rise based on new development and appreciation of existing property. Others, such as Tourism Development Taxes and Gas Taxes (Other Taxes), have stabilized and are projected to increase in FY25 over the FY24 Adopted Budget.

In addition, Permits, Fees & Special Assessments are projected to decrease by more than \$32M primarily associated with ongoing roadway capacity improvement capital projects in the Mobility Fee Funds. Intergovernmental Revenue is decreasing primarily resulting from grants associated with ongoing projects not being included at this stage. Charges for Services, Judgment, Fines & Forfeits, and Transfers In reflect increases. Other Sources increased based on the anticipated vehicle leases for FY25. Fund Balance is decreasing by more than \$237M for the Recommended Budget as Fund Balance projections will be adjusted later in the process when ongoing Capital Projects are included in the budget to allow for the most accurate amounts.

Personnel Services increased for the reasons noted in the Countywide discussion (Health Insurance, Dental Insurance, FRS Retirement, Worker's Compensation, and a 4% salary adjustment for eligible employees). Included is a request for 15.5 new FTEs for Housing and Community Services, Information Technology, Public Works, Transportation, Fire Rescue, as well as changes for employee allocations due to organizational changes.

Operating Expenses decreased more than \$21M, Capital Outlay decreased by more than \$330M as carried forward grants and capital projects have not yet been included to ensure estimates are as accurate as possible. However, there are new capital projects included for FY25 as noted in the individual Funds within this book.

Transfers Out increased more than \$35.6M from FY24 primarily for the Northeast Improvement District while still supporting capital projects in the Countywide Fire Capital Fund (Fund 331) and the updated Cost Allocation. Reserves were established per policy and in accordance with the individual Funds' specific requirements. In addition, Reserves-Assigned decreased as funds are being allocated to support FY25 Capital requests. Reserves-Restricted increased to set aside funds for the OPAC.

DEBT SERVICE FUNDS:

The overall Adopted Budget for FY24 was \$77,217,592 while the FY25 Recommended Budget for the Debt Service Funds totals \$69,738,094. The reduction is primarily due to the expiration of the debt service associated with the Infrastructure Sales Surtax Fund. Debt Service Funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds are reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant loan document requirements.

CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds reflect a reduction of more than \$476.9M with a total of \$181,063,281, but this is due to not including ongoing projects at this time. The Infrastructure Sales Surtax Fund is the only revenue-generating Fund and revenues (Other Taxes) are projected to increase by a little more than \$4.7M over FY24 from this source. In addition, as with Fund Balance, Capital Outlay reflects a corresponding reduction as ongoing projects are not included at this time; those will be carried forward later in the budget process. The attached list details the CIP projects that are included in the Recommended Budget for FY25. Transfers Out supports debt payments as well as the allocation of funding to a dedicated capital fund for future infrastructure improvement and property acquisition. Finally, Reserves are established in accordance with policy and Reserves-Assigned includes funding for the Cross Prairie Parkway design and the OPAC.

ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. These Funds operate similar to a business and operate off the fees they generate. The Enterprise Fund Group is proposed to increase in large measure due to the Reserve for Capital - Undesignated in the Osceola Parkway Fund for future capital projects.

In the Solid Waste Fund, Permit Fees & Special Assessments are projected to increase, in accordance with the June Consumer Price Index (CPI) (CPI-U for the South), to support the Curbside Collection Contract, which is reflected in the increase to the Special Assessment rates for FY25. After the prior two years of utilizing a buy down of the rates to smooth the historic change in consumer price index, a buy down will not be implemented in FY25. In Osceola Parkway, Tolls are projected to increase over FY24, as traffic counts have stabilized, and the rate increases are implemented consistent with the Central Florida Expressway Authority. Tolls will continue to be re-evaluated throughout the budget process as additional receipts are received and adjustments will be made, if any, for the Tentative Budget.

Personnel Services increased slightly due to adjustments mentioned in the Countywide section above. Capital Outlay for these funds reflects a slight reduction; however, remaining funds for ongoing projects will be included later in the budget process. Reserves were established in accordance with policy and specific requirements of the Funds including bond covenants. Specifically, Fund 401 – Solid Waste, Reserves-Capital Undesignated allocates funding for future capital needs. Reserves-Assigned allocates funds for the landfill closure requirements, transfer station, and funds associated with disaster recovery due to hurricane expenses have been adjusted to reflect remaining funds pending FEMA reimbursement.

INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. Five of the funds are established to manage the County's insurance products. As a result, these Funds will be adjusted over the next month. Workers' Compensation, Health insurance, and dental rates have increased slightly over FY25. All of these Funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets usually have a corresponding impact to these Funds. Consequently, these are often the last Funds to be finalized during the entire budget process.

The County also has three Fleet Funds. One Fund is for general oversight of the Fleet program, another to manage the maintenance and repair of the County's fleet, and the last for management of the fuel system. These funds provide for centralized management of the County's Fleet services and resources needed for the fleet. All of these Funds will also be evaluated in conjunction with usage and market prices and adjustments will be made, if necessary, throughout the budget process.

Conclusion:

I would like to express my appreciation to all of our partners, Clerk of the Circuit Court, County Attorney, Ninth Judicial Circuit Court, Property Appraiser, Sheriff, Supervisor of Elections, and the Tax Collector. In addition, I want to commend the County team for their efforts in assisting me in presenting a Recommended Budget that improves service levels as the County strives to improve the quality of life for residents, businesses, and visitors. Through the leadership of the Board and efforts of our partners, we are able to submit a budget for Fiscal Year 2025 that provides services to the citizens with prudent fiscal stewardship.

FY25 Adopted Budget

42.35 New Full Time Equivalent (FTE) Positions:

001 – GENERAL FUND

ANIMAL SERVICES

Animal Care Technician I	3.00
Animal Services Clerk	1.00

COMMUNICATIONS

Special Projects Manager	1.00
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COMMUNITY DEVELOPMENT

Code Enforcement Officer I	2.00
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COUNTY MANAGER

Senior Admin Assistant	1.00
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COURT ADMINISTRATION

Guardianship Court Monitor	1.00
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HOUSING & COMMUNITY SERVICES

Office Assistant	1.00
Sr. Disability Affairs Program Coordinator	1.00

HUMAN RESOURCES

HR Generalist	2.00
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INFORMATION TECHNOLOGY

Application Developer II	1.00
Physical Security Technician II	1.00

PROCUREMENT SERVICES

Procurement Analyst I	1.00
Procurement Analyst IV	1.00

PUBLIC WORKS

Assistant Director	1.00
Construction Management Manager	1.00
Construction Estimator	1.00
Mosquito Control Tech - Night Lead	0.65
Mosquito Control Tech (Part-Time)	2.20
Mowing & Landscape Inspector	1.00
Project Manager	1.00

102 – TRANSPORTATION TRUST FUND

Crew Leader (Tree Trimming Crew)	1.00
Light Equipment Operator	2.00
Maintenance Worker	1.00

TRANSPORTATION

Sr. Traffic Technician	1.00
Traffic Operations Supervisor	1.00
Transportation Analyst	1.00

FY25 Adopted Budget

42.35 New Full Time Equivalent (FTE) Positions:

104 - TOURIST DEVELOPMENT TAX FUND

PUBLIC WORKS

Small Engine Mechanic (OHP)	1.00
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134 – COUNTYWIDE FIRE FUND

FIRE RESCUE

Assistant Medical Director (PT)	0.50
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Firefighters (Station 51 Narcoossee)	2.00
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Firefighters (Station 52 Pine Grove)	2.00
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Senior Quality Assurance Officer	1.00
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INFORMATION TECHNOLOGY

Business Analyst	1.00
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168 - SECTION 8 FUND

HOUSING & COMMUNITY SERVICES

Housing Inspector	1.00
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401 - SOLID WASTE FUND

PUBLIC WORKS

Heavy Equipment Operator (Solid Waste)	1.00
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510 - FLEET MAINTENANCE INTERNAL SERVICE FUND

PUBLIC WORKS

Fleet Maintenance Supervisor	1.00
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**CAPITAL PROJECTS for
FY25 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
<u>Fund 102 - Transportation Trust Fund</u>			
New & Replacement Vehicle/Equipment	\$ 360,000	\$ -	\$ 360,000
	\$ 360,000	\$ -	\$ 360,000
<u>Fund 104 - Tourist Development Fund</u>			
Additional Parking Lot for Orlando City	\$ 400,000	\$ -	\$ 400,000
Austin Tindall Site Lighting	\$ 1,660,000	\$ -	\$ 1,660,000
Lake Cypress Parking	\$ 1,000,000	\$ -	\$ 1,000,000
OHP - Arena Lighting Controls Upgrade	\$ 475,000	\$ -	\$ 475,000
OHP - Bi-directional amplification system installation	\$ 350,000	\$ -	\$ 350,000
OHP - CEP and Arena HVAC Controls Upgrade Phase I	\$ 600,000	\$ -	\$ 600,000
OHP - Replace AHU	\$ 1,500,000	\$ -	\$ 1,500,000
OHP - Smoke Evacuation System Modifications	\$ 1,400,000	\$ -	\$ 1,400,000
OHP/CEP Cooling Tower Replacement	\$ 335,000	\$ -	\$ 335,000
Scoreboard Replacements	\$ 175,000	\$ -	\$ 175,000
Temporary Fabric Warehouse	\$ 125,000	\$ -	\$ 125,000
Total:	\$ 8,020,000	\$ -	\$ 8,020,000
<u>Fund 107 - Library District Fund</u>			
Hart Memorial Library	\$ 700,000	\$ -	\$ 700,000
Library Bookmobile	\$ 142,000	\$ -	\$ 142,000
Technology Library (Multipurpose Community Facility)	\$ 5,030,108	\$ -	\$ 5,030,108
Total:	\$ 5,872,108	\$ -	\$ 5,872,108
<u>Fund 125 - Environmental Land Maintenance</u>			
New & Replacement Vehicles/Equipment	\$ 175,675	\$ -	\$ 175,675
Total:	\$ 175,675	\$ -	\$ 175,675
<u>Fund 143 - Mobility Fee West Zone</u>			
Bill Beck Blvd, Segment B	\$ 275,000	\$ -	\$ 275,000
Carroll St - JYP to Michigan	\$ 5,000,000	\$ -	\$ 5,000,000
Cross Prairie Pkwy (from Nolte Rd to West of the C-31 Canal)	\$ 5,000,000	\$ -	\$ 5,000,000
Marigold Safety Improvements	\$ 1,750,000	\$ -	\$ 1,750,000
Neovation Way	\$ 6,004,750	\$ -	\$ 6,004,750
Neptune Road (Partin Settlement to US 192)	\$ 1,406,468	\$ -	\$ 1,406,468
Partin Settlement Rd (Neptune Rd to E. Lakeshore)	\$ 851,505	\$ -	\$ 851,505
Simpson Road (Myers Road to US 192)	\$ 325,721	\$ -	\$ 325,721
Total:	\$ 20,613,444	\$ -	\$ 20,613,444
<u>Fund 145 - Red Light Cameras</u>			
Buenaventura Safety Improvements	\$ 1,130,273	\$ -	\$ 1,130,273
Total:	\$ 1,130,273	\$ -	\$ 1,130,273

**CAPITAL PROJECTS for
FY25 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
Fund 148 - Building Fund			
Chambers AV Upgrades	\$ 125,000	\$ -	\$ 125,000
Total:	\$ 125,000	\$ -	\$ 125,000
Fund 149 - East 192 CRA			
NeoCity Streetlights	\$ 3,899,337	\$ -	\$ 3,899,337
Total:	\$ 3,899,337	\$ -	\$ 3,899,337
Fund 151 -CDBG Fund			
Replacement Sports Field Lighting - BVL Community Park	\$ 177,188	\$ -	\$ 177,188
Royal Palm Playground	\$ 375,000	\$ -	\$ 375,000
Total:	\$ 552,188	\$ -	\$ 552,188
Fund 154 - Constitutional Gas Tax Fund			
Road & Bridge-New & Replacement Vehicles/Equipment	\$ 1,429,644	\$ -	\$ 1,429,644
Total:	\$ 1,429,644	\$ -	\$ 1,429,644
Fund 156-Federal And State Grants Fund			
Boggy Creek Elementary & Parkway Middle	\$ 651,998	\$ -	\$ 651,998
Buenaventura Boulevard Complete Streets	\$ 3,999,471	\$ -	\$ 3,999,471
Buenaventura Safety Improvements	\$ 1,795,709	\$ -	\$ 1,795,709
Hickory Tree Elementary Sidewalk	\$ 165,945	\$ -	\$ 165,945
Technology Library (Multipurpose Community Facility)	\$ 4,000,000	\$ -	\$ 4,000,000
Total:	\$ 10,613,123	\$ -	\$ 10,613,123
Fund 158-Intergovernmental Radio Communications Fund			
Tower A Automatic Transfer Switch	\$ 70,000	\$ -	\$ 70,000
Total:	\$ 70,000	\$ -	\$ 70,000
Fund 178-Parks Impact Fee Fund			
65th Infantry Veterans Park (final phase)	\$ 87,800	\$ -	\$ 87,800
Archie Gordon Memorial Park Stormwater System and Parking Lot	\$ 400,000	\$ -	\$ 400,000
Boardwalk Park at Pleasant Hill Road	\$ 2,500,000	\$ -	\$ 2,500,000
East 192 CRA Parks	\$ 4,000,000	\$ -	\$ 4,000,000
Parks - Tree Spade	\$ 29,206	\$ -	\$ 29,206
Shelby Cox Playground	\$ 268,000	\$ -	\$ 268,000
Technology Library (Multipurpose Community Facility)	\$ 1,676,702	\$ -	\$ 1,676,702
Total:	\$ 8,961,708	\$ -	\$ 8,961,708
Fund 190-Mobility Fee Northeast District Fund			
Boggy Creek Road (Simpson to Narcoossee)	\$ 2,729,957	\$ -	\$ 2,729,957
Buenaventura Safety Improvements	\$ 900,000	\$ -	\$ 900,000
Fortune-Simpson Intersection Improvement	\$ 746,907	\$ -	\$ 746,907
Partin Settlement Road	\$ 591,725	\$ -	\$ 591,725
Simpson Road (Myers Road to US 192)	\$ 2,388,620	\$ -	\$ 2,388,620
Total:	\$ 7,357,209	\$ -	\$ 7,357,209

**CAPITAL PROJECTS for
FY25 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
Fund 191-Mobility Fee Southeast District Fund			
Neptune Road (Partin Settlement to US 192)	\$ 932,776	\$ -	\$ 932,776
Total:	\$ 932,776	\$ -	\$ 932,776
Fund 192-NE Infrastructure Impv Area Fund			
Jack Brack ROW (Absher to Sunbridge Boundary)	\$ 2,000,000	\$ -	\$ 2,000,000
Nova (US 192 to Sunbridge Boundary)	\$ 5,000,000	\$ -	\$ 5,000,000
Total:	\$ 7,000,000	\$ -	\$ 7,000,000
Fund 306-Local Option Sales Tax Fund			
800 MHz System Upgrade	\$ 696,624	\$ -	\$ 696,624
Administration Building - 2nd Floor Reconfiguration	\$ 100,000	\$ -	\$ 100,000
Administration Building - 3rd Floor Reconfiguration	\$ 950,000	\$ -	\$ 950,000
Administration Building 2nd Floor IT Data Center	\$ 450,000	\$ -	\$ 450,000
Animal Services Renovations	\$ 750,000	\$ -	\$ 750,000
Animal Services - Lift Station Upgrades	\$ 130,000	\$ -	\$ 130,000
Buena Ventura Blvd Complete Streets	\$ 18,000,000	\$ -	\$ 18,000,000
Chambers A/V Upgrades	\$ 125,000	\$ -	\$ 125,000
Compact Rapid Deployable Wi-Fi Mobile Unit	\$ 91,874	\$ -	\$ 91,874
Corrections - Emergency Power Generator Replacement	\$ 600,000	\$ -	\$ 600,000
Corrections - HVAC Control System Tracer	\$ 125,000	\$ -	\$ 125,000
Corrections Facility Breakroom	\$ 650,000	\$ -	\$ 650,000
County Sidewalks/Trails	\$ 500,000	\$ -	\$ 500,000
Countywide Signals	\$ 1,000,000	\$ -	\$ 1,000,000
Courthouse Square Chiller Replacements	\$ 1,200,000	\$ -	\$ 1,200,000
Courthouse Square Fire Alarm Panels	\$ 205,000	\$ -	\$ 205,000
D & F Recreation Yards	\$ 51,805	\$ -	\$ 51,805
Emergency Management Generator Replacements	\$ 214,746	\$ -	\$ 214,746
EOC Equipment Upgrade	\$ 100,000	\$ -	\$ 100,000
EOC Space Modifications	\$ 500,000	\$ -	\$ 500,000
Government Center - Air Handlers, Pressurized Exhaust Fans and HVAC Split Units	\$ 1,020,000	\$ -	\$ 1,020,000
Government Center - Cooling Towers Replacement	\$ 350,000	\$ -	\$ 350,000
Intercom System - Exterior Doors	\$ 312,787	\$ -	\$ 312,787
Intersection Safety & Efficiency Projects	\$ 1,545,000	\$ -	\$ 1,545,000
Iteris Next Replacements	\$ 971,635	\$ -	\$ 971,635
Jail Control Room Interface Rehabilitation	\$ 1,348,500	\$ -	\$ 1,348,500
Poinciana Health Department Elevator Upgrade	\$ 300,000	\$ -	\$ 300,000
PTP Osceola EOC to St. Cloud	\$ 55,000	\$ -	\$ 55,000
Road & Bridge Yard 1 Improvements	\$ 7,500,000	\$ -	\$ 7,500,000
Sheriff's Office Vehicles	\$ 3,850,881	\$ -	\$ 3,850,881
Sheriff Administration-Air Handler 1&2 Replacement	\$ 990,600	\$ -	\$ 990,600
Sheriff's Office Administration-HVAC and Lighting Control System	\$ 450,000	\$ -	\$ 450,000
Sheriff's Office Administration Space Modifications	\$ 750,000	\$ -	\$ 750,000
Tower DC Rectifier	\$ 82,704	\$ -	\$ 82,704
Traffic Control Equipment	\$ 400,000	\$ -	\$ 400,000

**CAPITAL PROJECTS for
FY25 RECOMMENDED BUDGET**

FUND / PROJECT NAME:	COUNTY FUNDING:	GRANT FUNDING:	TOTAL:
<u>Fund 306-Local Option Sales Tax Fund - Continued</u>			
Traffic Signal Replacement	\$ 900,000	\$ -	\$ 900,000
Zund Plotter	\$ 148,596	\$ -	\$ 148,596
Total:	\$ 47,415,752	\$ -	\$ 47,415,752
<u>Fund 315-Gen Cap Outlay Fund</u>			
Sheriff's Office - Training Facility	\$ 1,152,896	\$ -	\$ 1,152,896
Total:	\$ 1,152,896	\$ -	\$ 1,152,896
<u>Fund 331-Countywide Fire Capital Fund</u>			
Campbell City Fire Station	\$ 13,078,828	\$ -	\$ 13,078,828
EMS Equipment	\$ 428,297	\$ -	\$ 428,297
Fire Equipment	\$ 1,880,000	\$ -	\$ 1,880,000
Fire Rescue & EMS Training Building	\$ 500,000	\$ -	\$ 500,000
Fire Station 71 Replacement (Lindfields/Westside Blvd)	\$ 44,488	\$ -	\$ 44,488
Fire Station 87 - West Big Lake-Southport	\$ 2,238,767	\$ -	\$ 2,238,767
LifePak Cardiac Monitors	\$ 323,534	\$ -	\$ 323,534
Station 75 Funie Steed Road	\$ 325,295	\$ -	\$ 325,295
Total:	\$ 18,819,209	\$ -	\$ 18,819,209
<u>Fund 332-Public Imp Rev Bonds Series 2017</u>			
OC Sales Center	\$ 500,000	\$ -	\$ 500,000
Total:	\$ 500,000	\$ -	\$ 500,000
<u>Fund 401-Solid Waste Fund</u>			
New Transfer Station	\$ 3,000,000	\$ -	\$ 3,000,000
Solid Waste-New & Replacement Vehicles/Equipment	\$ 321,050	\$ -	\$ 321,050
Total:	\$ 3,321,050	\$ -	\$ 3,321,050
<u>Fund 510-Fleet Internal Service Fund</u>			
Fleet - New & Replacement Vehicles/Equipment	\$ 296,000	\$ -	\$ 296,000
Total:	\$ 296,000	\$ -	\$ 296,000
Capital Projects in Recommended Budget: \$148,617,392 \$ - \$148,617,392			

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2025</u> <u>Revenues</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	622,687,466	622,687,466	0
010-Designated Ad Valorem Tax	45,646,024	45,646,024	0
101-TDT RIDA Tax Bond 2012 Project	6,025,720	6,025,720	0
102-Transportation Trust Fund	63,104,941	63,104,941	0
103-Drug Abuse Treatment Fund	29,835	29,835	0
104-Tourist Development Tax Fund	118,827,269	118,827,269	0
105-Fifth Cent Tourist Development Tax Fund	27,379,333	27,379,333	0
106-Sixth Cent Tourist Development Tax Fund	24,834,926	24,834,926	0
107-Library District Fund	29,534,651	29,534,651	0
109-Law Enforcement Trust Fund	297,040	297,040	0
111-SHIP State Housing Initiative Program	11,312,961	11,312,961	0
112-Emergency(911)Communications	6,396,935	6,396,935	0
115-Court Facilities Fund	6,560,983	6,560,983	0
118-Homeless Prevention & Rapid Rehousing	339,871	339,871	0
122-NEIGHBORHOOD STABIL PROGRAM 3	0	0	0
125-Environmental Land Maintenance	16,927,689	16,927,689	0
128-Subdivision Pond MSBU	1,891,883	1,891,883	0
129-Street Lighting MSBU	397,350	397,350	0
130-Court Related Technology Fund	2,235,940	2,235,940	0
134-Countywide Fire Fund	155,392,223	155,392,223	0
137-HOME Fund	7,381,533	7,381,533	0
139-Criminal Justice Training	87,638	87,638	0
141-Boating Improvement Fund	607,411	607,411	0
143 - Mobility Fee West District	43,379,397	43,379,397	0
145 - Red Light Cameras	3,010,501	3,010,501	0
147 - Conservation Lands Perpetual Maintenance & Acquisition	1,297,459	1,297,459	0
148-Building Fund	28,181,802	28,181,802	0
149-East 192 CRA	9,140,268	9,140,268	0
151-CDBG Fund	6,414,726	6,414,726	0
152-Muni Svcs Tax Units MSTU Fund	2,179,647	2,179,647	0
153-Muni Svcs Benefit Units MSBU Fund	23,535,174	23,535,174	0
154-Constitutional Gas Tax Fund	19,962,153	19,962,153	0
155-West 192 MSBU Phase I	5,534,501	5,534,501	0
156-Federal And State Grants Fund	15,795,050	15,795,050	0
158-Intergovernmental Radio Communications	3,805,736	3,805,736	0
168-Section 8 Fund	31,376,203	31,376,203	0
177-Fire Impact Fee Fund	1,757,500	1,757,500	0
178-Parks Impact Fee Fund	20,162,764	20,162,764	0
180-Inmate Welfare Fund	3,269,427	3,269,427	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2025</u> <u>Revenues</u>	<u>2025</u> <u>Expenditures</u>	<u>Balance</u>
187-Road Impact Fee Poinciana Overlay	498,773	498,773	0
189 - Second Local Option Fuel Tax Fund	15,474,828	15,474,828	0
190 - Mobility Fee Northeast District Fund	26,912,642	26,912,642	0
191 - Mobility Fee Southeast District Fund	10,422,530	10,422,530	0
192 - Northeast Infrastructure Improvement Area Fund	40,883,548	40,883,548	0
201-Limited GO Refunding Bonds, Series 2015	2,268,043	2,268,043	0
210-W 192 Phase IIC	33,306	33,306	0
211 - Sales Tax Revenue Bonds Series 2015A	7,689,963	7,689,963	0
241-Infrastructure Sales Surtax Series 2015	5,137,591	5,137,591	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,833,701	5,833,701	0
243-DS TDT Rev Bond Series 2016	3,747,300	3,747,300	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	4,589,087	4,589,087	0
245-Sales Tax Revenue Refunding Bonds Series 2017	3,987,085	3,987,085	0
246 - DS Public Imp Rev Bonds Series 2017	2,535,389	2,535,389	0
247-DS TDT Refunding Bonds 2019	2,230,580	2,230,580	0
249-DS CIRB 2019	16,260,683	16,260,683	0
250-GO BONDS SERIES 2020	3,970,912	3,970,912	0
251 - Public Improvement Revenue Bonds, Series 2020	1,144,855	1,144,855	0
252-TDT Revenue Refunding Bond, Series 2022	10,309,599	10,309,599	0
306-Local Option Sales Tax Fund	99,531,199	99,531,199	0
315-Gen Cap Outlay Fund	28,566,929	28,566,929	0
328 - Special Purpose Capital Fund	0	0	0
331-Countywide Fire Capital Fund	44,954,776	44,954,776	0
332 - Public Imp Rev Bonds Series 2017	699,512	699,512	0
334 - Transportation Imp Construction Fund	7,310,865	7,310,865	0
401-Solid Waste Fund	92,523,866	92,523,866	0
407-Osceola Parkway	76,821,452	76,821,452	0
501-Workers' Comp Internal Service Fund	11,880,633	11,880,633	0
502-Property & Casualty Insurance Internal Service Fund	17,007,318	17,007,318	0
503-Dental Insurance Internal Service Fund	2,540,662	2,540,662	0
504-Health Insurance Internal Service Fund	41,935,950	41,935,950	0
505-Life, LTD, Vol. Life Internal Service Fund	1,849,490	1,849,490	0
509-Fleet General Oversight Internal Service Fund	266,652	266,652	0
510-Fleet Maintenance Internal Service Fund	4,644,895	4,644,895	0
511-Fleet Fuel Internal Service Fund	2,432,533	2,432,533	0
Total Budget	1,963,599,077	1,963,599,077	0

COUNTYWIDE BUDGET SUMMARY

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
	0	0	0	13,736	0	0
Current Ad Valorem Taxes	306,516,255	371,650,245	371,650,245	357,401,920	420,720,275	49,070,030
PY Delinquent Ad Valorem Tax	134,285	63,358	63,358	45,771	70,009	6,651
Other Taxes	180,425,345	155,125,716	155,125,716	113,344,001	167,583,021	12,457,305
Permits, Fees & Special Assessments	188,252,883	230,422,574	229,715,055	162,943,288	200,512,689	-29,909,885
Intergovernmental Revenue	120,250,863	366,610,352	468,827,922	122,374,732	118,896,362	-247,713,990
Charges For Services	97,981,403	104,281,122	136,815,177	74,033,918	116,060,572	11,779,450
Judgment, Fines & Forfeits	2,356,299	2,167,215	2,167,215	2,069,012	2,556,721	389,506
Miscellaneous Revenues	68,704,925	38,488,162	49,166,123	47,187,370	15,019,161	-23,469,001
Less 5% Statutory Reduction	0	-40,070,435	-40,070,435	0	-45,407,912	-5,337,477
Transfers In	166,495,252	155,544,838	178,458,640	121,272,041	253,188,941	97,644,103
Other Sources	24,548,705	28,699,799	27,639,417	0	37,311,014	8,611,215
Fund Balance	0	1,215,509,969	1,286,183,890	0	677,088,224	-538,421,745
Total	<u>1,155,666,215</u>	<u>2,628,492,915</u>	<u>2,865,742,323</u>	<u>1,000,685,788</u>	<u>1,963,599,077</u>	<u>-664,893,838</u>
Expenditures						
Personnel Services	158,931,988	188,143,601	185,544,809	127,246,063	199,565,682	11,422,081
Operating Expenses	321,159,886	463,680,260	447,178,853	252,738,033	467,001,233	3,320,973
Capital Outlay	139,262,328	1,009,863,125	1,159,047,849	215,535,430	168,712,716	-841,150,409
Debt Service	55,581,630	62,184,798	62,184,798	58,133,447	63,678,550	1,493,752
Grants and Aids	22,865,425	40,409,736	59,605,153	22,129,714	44,224,790	3,815,054
Transfers Out	278,488,923	277,851,815	301,051,477	221,359,578	381,300,909	103,449,094
Reserves - Operating	0	150,729,382	154,149,916	0	161,422,238	10,692,856
Reserves - Debt	0	67,867,179	68,968,412	0	61,545,761	-6,321,418
Reserves - Capital	0	184,050,197	197,155,938	0	214,420,207	30,370,010
Reserves - Claims	0	13,429,009	20,115,267	0	14,671,448	1,242,439
Reserves - Assigned	0	74,608,754	65,116,987	0	63,810,492	-10,798,262
Reserves - Restricted	0	36,784,037	59,302,769	0	81,544,218	44,760,181
Reserves - Stability	0	58,891,022	86,320,095	0	41,700,833	-17,190,189
Total	<u>976,290,181</u>	<u>2,628,492,915</u>	<u>2,865,742,323</u>	<u>897,142,266</u>	<u>1,963,599,077</u>	<u>-664,893,838</u>

GENERAL FUND FUND GROUP

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	255,891,066	310,471,638	310,471,638	298,554,606	351,591,215	41,119,577
PY Delinquent Ad Valorem Tax	114,079	57,858	57,858	41,288	67,009	9,151
Other Taxes	27,826,163	27,089,423	27,089,423	16,682,208	33,028,708	5,939,285
Permits, Fees & Special Assessments	9,644,886	8,413,347	8,413,347	5,224,527	8,205,167	-208,180
Intergovernmental Revenue	50,778,251	49,762,983	49,887,882	32,499,113	49,378,793	-384,190
Charges For Services	1,798,883	1,968,201	1,968,201	1,415,506	1,652,387	-315,814
Judgment, Fines & Forfeits	1,170,569	996,657	996,657	1,280,799	1,024,296	27,639
Miscellaneous Revenues	21,623,797	2,831,235	2,830,892	14,994,985	9,201,934	6,370,699
Less 5% Statutory Reduction	0	-19,333,911	-19,333,911	0	-21,907,770	-2,573,859
Transfers In	52,083,403	37,435,673	50,196,051	34,448,236	83,319,575	45,883,902
Other Sources	9,076,060	4,688,211	5,439,363	0	5,156,274	468,063
Fund Balance	0	161,934,790	187,696,778	0	147,615,902	-14,318,888
Total	<u>430,007,156</u>	<u>586,316,105</u>	<u>625,714,179</u>	<u>405,141,268</u>	<u>668,333,490</u>	<u>82,017,385</u>
Expenditures						
Personnel Services	76,857,634	85,150,621	82,714,174	59,294,904	90,245,653	5,095,032
Operating Expenses	75,023,305	101,435,284	107,416,224	67,678,059	118,980,661	17,545,377
Capital Outlay	8,270,937	12,628,713	12,353,275	2,792,968	3,737,989	-8,890,724
Debt Service	2,784,061	2,469,003	2,469,003	2,208,504	2,858,058	389,055
Grants and Aids	15,389,918	35,210,150	51,957,973	19,250,943	38,910,836	3,700,686
Transfers Out	191,266,514	231,958,517	236,969,583	183,342,957	298,221,388	66,262,871
Reserves - Operating	0	76,671,673	76,263,365	0	80,591,928	3,920,255
Reserves - Debt	0	663,276	663,276	0	857,801	194,525
Reserves - Capital	0	13,168,314	15,938,704	0	309,181	-12,859,133
Reserves - Assigned	0	17,831,018	16,831,018	0	19,275,595	1,444,577
Reserves - Restricted	0	3,001,172	11,001,172	0	8,000,000	4,998,828
Reserves - Stability	0	6,128,364	11,136,412	0	6,344,400	216,036
Total	<u>369,592,369</u>	<u>586,316,105</u>	<u>625,714,179</u>	<u>334,568,335</u>	<u>668,333,490</u>	<u>82,017,385</u>

SPECIAL REVENUE FUND GROUP

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	47,391,684	58,032,283	58,032,283	55,821,481	65,624,658	7,592,375
PY Delinquent Ad Valorem Tax	20,206	5,500	5,500	4,483	3,000	-2,500
Other Taxes	101,483,835	81,776,635	81,776,635	66,018,218	83,506,991	1,730,356
Permits, Fees & Special Assessments	145,379,139	185,708,935	185,001,416	123,958,720	153,205,178	-32,503,757
Intergovernmental Revenue	68,928,138	162,887,207	252,447,546	89,645,238	69,517,569	-93,369,638
Charges For Services	27,860,431	26,268,389	26,268,389	13,545,071	27,528,396	1,260,007
Judgment, Fines & Forfeits	1,185,730	1,170,558	1,170,558	788,212	1,532,425	361,867
Miscellaneous Revenues	25,510,195	5,014,248	5,030,248	18,919,474	4,917,553	-96,695
Less 5% Statutory Reduction	0	-15,366,594	-15,366,594	0	-17,239,601	-1,873,007
Transfers In	39,205,043	58,992,496	59,401,164	46,375,385	105,431,039	46,438,543
Other Sources	5,091,242	6,950,208	7,442,697	0	10,689,471	3,739,263
Fund Balance	0	525,385,942	532,444,978	0	287,844,082	-237,541,860
Total	<u>462,055,643</u>	<u>1,096,825,807</u>	<u>1,193,654,820</u>	<u>415,076,281</u>	<u>792,560,761</u>	<u>-304,265,046</u>
Expenditures						
Personnel Services	78,405,754	98,243,093	98,385,748	64,794,376	104,213,791	5,970,698
Operating Expenses	170,701,891	284,736,672	260,147,262	135,838,988	263,680,897	-21,055,775
Capital Outlay	67,958,963	404,511,092	495,589,483	117,647,670	73,820,850	-330,690,242
Debt Service	6,598,314	7,736,939	7,736,939	6,762,849	8,894,928	1,157,989
Grants and Aids	7,475,507	5,199,586	7,647,180	2,878,771	5,313,954	114,368
Transfers Out	57,746,717	28,210,285	45,803,747	28,108,885	63,875,703	35,665,418
Reserves - Operating	0	63,444,750	65,243,563	0	70,143,969	6,699,219
Reserves - Debt	0	5,276,799	5,276,799	0	4,986,960	-289,839
Reserves - Capital	0	120,973,167	99,808,111	0	104,421,109	-16,552,058
Reserves - Assigned	0	7,787,147	7,787,147	0	1,510,000	-6,277,147
Reserves - Restricted	0	17,943,619	25,045,158	0	56,342,167	38,398,548
Reserves - Stability	0	52,762,658	75,183,683	0	35,356,433	-17,406,225
Total	<u>388,887,146</u>	<u>1,096,825,807</u>	<u>1,193,654,820</u>	<u>356,031,538</u>	<u>792,560,761</u>	<u>-304,265,046</u>

DEBT SERVICE FUND GROUP

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	3,233,505	3,146,324	3,146,324	3,025,834	3,504,402	358,078
Permits, Fees & Special Assessments	595,159	300,000	300,000	396,636	300,000	0
Miscellaneous Revenues	97,593	88,759	125,781	115,556	12,500	-76,259
Less 5% Statutory Reduction	0	-176,754	-176,754	0	-190,845	-14,091
Transfers In	39,301,632	35,045,832	35,045,835	17,522,916	29,251,330	-5,794,502
Fund Balance	0	38,813,431	38,961,996	0	36,860,707	-1,952,724
Total	43,227,889	77,217,592	77,403,182	21,060,942	69,738,094	-7,479,498
Expenditures						
Operating Expenses	65,502	79,285	79,285	60,015	71,296	-7,989
Debt Service	37,692,184	39,994,369	39,994,369	39,990,722	39,827,600	-166,769
Transfers Out	731,698	312,613	338,623	169,310	33,306	-279,307
Reserves - Debt	0	36,831,325	36,990,905	0	29,805,892	-7,025,433
Total	38,489,384	77,217,592	77,403,182	40,220,046	69,738,094	-7,479,498

CAPITAL PROJECTS FUND GROUP

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	51,115,347	46,259,658	46,259,658	30,643,575	51,047,322	4,787,664
Intergovernmental Revenue	544,475	153,960,162	166,492,494	230,381	0	-153,960,162
Charges For Services	0	0	32,534,055	4,676,253	0	0
Miscellaneous Revenues	12,086,405	29,661,261	40,286,543	8,160,618	0	-29,661,261
Less 5% Statutory Reduction	0	-2,312,983	-2,312,983	0	-2,552,366	-239,383
Transfers In	35,875,174	24,070,837	33,792,381	22,913,899	35,186,997	11,116,160
Other Sources	10,168,167	16,520,380	14,175,314	0	20,772,174	4,251,794
Fund Balance	0	389,841,183	400,201,650	0	76,609,154	-313,232,029
Total	109,789,568	658,000,498	731,429,112	66,624,726	181,063,281	-476,937,217
Expenditures						
Capital Outlay	63,032,429	588,890,925	648,002,129	94,348,628	87,455,282	-501,435,643
Debt Service	2,054,926	2,656,802	2,656,802	1,984,698	2,705,153	48,351
Transfers Out	15,894,170	14,969,757	14,969,757	7,653,382	16,953,448	1,983,691
Reserves - Operating	0	760,489	560,490	0	199,512	-560,977
Reserves - Debt	0	1,328,402	1,328,402	0	1,138,832	-189,570
Reserves - Capital	0	17,162,880	31,400,626	0	46,345,503	29,182,623
Reserves - Assigned	0	32,231,243	23,739,476	0	26,265,551	-5,965,692
Reserves - Restricted	0	0	8,771,430	0	0	0
Total	80,981,524	658,000,498	731,429,112	103,986,708	181,063,281	-476,937,217

ENTERPRISE FUNDS FUND GROUP


	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	32,633,699	36,000,292	36,000,292	33,363,405	38,802,344	2,802,052
Charges For Services	22,321,224	20,710,890	20,710,890	16,488,285	28,584,330	7,873,440
Miscellaneous Revenues	4,177,640	23,994	23,994	3,045,127	27,174	3,180
Less 5% Statutory Reduction	0	-2,836,760	-2,836,760	0	-3,370,692	-533,932
Transfers In	0	0	18,798	9,399	0	0
Other Sources	213,236	541,000	582,043	0	363,473	-177,527
Fund Balance	0	81,791,309	101,888,025	0	104,938,689	23,147,380
Total	59,345,799	136,230,725	156,387,282	52,906,216	169,345,318	33,114,593
Expenditures						
Personnel Services	1,726,536	2,094,377	2,094,377	1,531,155	2,305,612	211,235
Operating Expenses	32,541,330	33,374,138	34,981,652	18,862,611	36,031,065	2,656,927
Capital Outlay	0	3,478,749	2,947,687	746,165	3,368,973	-109,776
Debt Service	6,450,808	9,301,070	9,301,070	7,185,776	9,366,195	65,125
Transfers Out	11,767,302	1,408,478	1,408,478	1,056,359	912,172	-496,306
Reserves - Operating	0	9,829,470	12,059,498	0	10,463,829	634,359
Reserves - Debt	0	23,754,069	24,695,722	0	24,716,353	962,284
Reserves - Capital	0	32,745,836	50,008,497	0	63,344,414	30,598,578
Reserves - Assigned	0	16,759,346	16,759,346	0	16,759,346	0
Reserves - Restricted	0	3,485,192	2,130,955	0	2,077,359	-1,407,833
Total	52,485,975	136,230,725	156,387,282	29,382,066	169,345,318	33,114,593

INTERNAL SERVICE FUND GROUP

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
	0	0	0	13,736	0	0
Charges For Services	46,000,865	55,333,642	55,333,642	37,908,802	58,295,459	2,961,817
Miscellaneous Revenues	5,209,295	868,665	868,665	1,951,611	860,000	-8,665
Less 5% Statutory Reduction	0	-43,433	-43,433	0	-146,638	-103,205
Transfers In	30,000	0	4,411	2,206	0	0
Other Sources	0	0	0	0	329,622	329,622
Fund Balance	0	17,743,314	24,990,463	0	23,219,690	5,476,376
Total	51,240,159	73,902,188	81,153,748	39,876,355	82,558,133	8,655,945
Expenditures						
Personnel Services	1,942,064	2,655,510	2,350,510	1,625,627	2,800,626	145,116
Operating Expenses	42,827,859	44,054,881	44,554,430	30,298,360	48,237,314	4,182,433
Capital Outlay	0	353,646	155,275	0	329,622	-24,024
Debt Service	1,337	26,615	26,615	899	26,616	1
Transfers Out	1,082,523	992,165	1,561,289	1,028,686	1,304,892	312,727
Reserves - Operating	0	23,000	23,000	0	23,000	0
Reserves - Debt	0	13,308	13,308	0	39,923	26,615
Reserves - Claims	0	13,429,009	20,115,267	0	14,671,448	1,242,439
Reserves - Restricted	0	12,354,054	12,354,054	0	15,124,692	2,770,638
Total	45,853,783	73,902,188	81,153,748	32,953,572	82,558,133	8,655,945

GENERAL FUNDS

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include Constitutional Officers, Corrections, Community Development, Strategic Initiatives, Court Administration, Housing & Community Services, Facilities Management, IT, OMB, Procurement, Finance, Human Resources, and Animal Services.

Personnel Services

A total of 908.99 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is an increase of 27.09 FTEs over the FY24 Adopted Budget. This increase is due to the request for the addition of 24.85 FTEs for Animal Services, Communications, Community Development, County Administration, Court Administration, Housing & Community Services, Human Resources, Information Technology, Procurement Services, Mosquito Control, and Facilities, as detailed in the introduction memo, as well as the mid-year addition of 2.75 FTEs in support of Grants and Real Estate which was offset by the annual re-evaluation of position appropriations (-.51). Personnel Services include adjustments for Retirement and Workers' Compensation set by the State and increases to Health and Dental Insurance rates. Also included is a salary adjustment as noted in the County Manager's introduction memo. These adjustments, along with the FTE changes mentioned above, resulted in an increase in Personnel Services.

Operating Expenses

Operating increased primarily due to increases in the Inmate Medical program, Facilities Management, and Economic Development for technology incentives which are all detailed in the individual Department narratives. Additional increases are associated with appropriations for the tax increment obligations for the Cities' CRAs, including Vine Street, and the Northeast Infrastructure Improvement District.

Capital, Debt, Transfers Out and Reserves

Capital Outlay currently reflects a decrease as the Recommended Budget excludes CIP carry forwards, which will be included with the Tentative Budget. At this time, Capital Outlay includes funding for Information Technology, new and replacement vehicles/equipment, as well as other requests which are detailed in the individual Department narratives.

Debt Service is due to the vehicle lease program and the interlocal agreement with Toho Water Authority.

Grants and Aids increased primarily due to the inclusion of the Opioid Abatement funds and ongoing Affordable Housing initiatives. Also included is funding for Salvation Army, Osceola Prosper and other costs such as homeless assistance, affordable housing assistance, Osceola Reads, and the competitive community grant process.

Transfers Out provides for the following:

- To facilitate the payments to the Constitutional Officers
- To support Countywide transportation activities Transportation Trust Fund (\$45.6M), Constitutional Gas Tax Fund (\$12.7M) and the 2nd Local Option Fuel Tax (LOFT) Fund (\$5.7M)
- To support the Court Technology Fund (\$793,854)
- To fund the County's tax increment obligations for the Northeast Infrastructure Improvement District (\$30.4M) and the East 192 CRA (\$2M)
- To provide payment for the parcels that are subsidized/exempt from the Countywide Fire Fees (\$6.1M)
- To account for the Intergovernmental Radio Fund's user fees for various General Fund departments and Constitutional Officers for use of the 800MHz radio
- To various debt service funds for debt payments
- To allocate funding for future infrastructure improvements and property acquisition (\$12.3M)

Operating Reserve levels were established per policy. Reserves for Contingency allocates funding for future needs and the required Health Care Responsibility Act (HCRA) obligation.

Reserves Assigned includes funding for Affordable Housing, the Osceola Performing Arts Center (OPAC), as well as maintaining the previous amounts due to excess fees, funds yet to be reimbursed by FEMA due to hurricane expenses, and the requested reserves submitted by the Supervisor of Elections as a part of their budget request. Reserves for Debt is established to ensure funds are secured for debt obligations. Reserve for Stability provides \$6m for future fluctuations in revenues.

Overall, the Recommended Budget reflects an increase of approximately \$60.7M over the prior year Adopted Budget.

REVENUES

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem Tax, which represents approximately a 13.2% increase over the FY24 Adopted Budget or an increase of \$41.1M in revenues. However, these revenues are offset by funding obligations for the Designated Ad Valorem Tax as well as entities that receive Tax Increment Funds (TIFs) including the Northeast Infrastructure Improvement District, East 192, Vine Street, St. Cloud and Kissimmee CRAs and support of the Constitutional Officers noted above. This Fund also receives revenues from Fund Balance, which will continue to be evaluated throughout the Budget development process and revised as necessary.

001-GENERAL FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	255,891,066	310,471,638	310,471,638	298,554,606	351,591,215	41,119,577
PY Delinquent Ad Valorem Tax	114,079	57,858	57,858	41,288	67,009	9,151
Other Taxes	27,826,163	27,089,423	27,089,423	16,682,208	33,028,708	5,939,285
Permits, Fees & Special Assessments	9,644,886	8,413,347	8,413,347	5,224,527	8,205,167	-208,180
Intergovernmental Revenue	50,778,251	49,762,983	49,887,882	32,499,113	49,378,793	-384,190
Charges For Services	1,798,883	1,968,201	1,968,201	1,415,506	1,652,387	-315,814
Judgment, Fines & Forfeits	1,170,569	996,657	996,657	1,280,799	1,024,296	27,639
Miscellaneous Revenues	21,623,797	2,831,235	2,830,892	14,994,985	9,201,934	6,370,699
Less 5% Statutory Reduction	0	-19,333,911	-19,333,911	0	-21,907,770	-2,573,859
Transfers In	30,499,322	13,047,231	20,874,561	13,690,381	37,673,551	24,626,320
Other Sources	9,076,060	4,688,211	5,439,363	0	5,156,274	468,063
Fund Balance	0	161,934,790	187,696,778	0	147,615,902	-14,318,888
Total	408,423,075	561,927,663	596,392,689	384,383,413	622,687,466	60,759,803
Expenditures						
Personnel Services	76,857,634	85,150,621	82,714,174	59,294,904	90,245,653	5,095,032
Operating Expenses	75,023,305	101,435,284	107,416,224	67,678,059	118,980,661	17,545,377
Capital Outlay	8,270,937	12,628,713	12,353,275	2,792,968	3,737,989	-8,890,724
Debt Service	2,784,061	2,469,003	2,469,003	2,208,504	2,858,058	389,055
Grants and Aids	15,389,918	35,210,150	51,957,973	19,250,943	38,910,836	3,700,686
Transfers Out	169,682,433	207,570,075	207,648,093	162,585,101	252,575,364	45,005,289
Reserves - Operating	0	76,671,673	76,263,365	0	80,591,928	3,920,255
Reserves - Debt	0	663,276	663,276	0	857,801	194,525
Reserves - Capital	0	13,168,314	15,938,704	0	309,181	-12,859,133
Reserves - Assigned	0	17,831,018	16,831,018	0	19,275,595	1,444,577
Reserves - Restricted	0	3,001,172	11,001,172	0	8,000,000	4,998,828
Reserves - Stability	0	6,128,364	11,136,412	0	6,344,400	216,036
Total	348,008,288	561,927,663	596,392,689	313,810,479	622,687,466	60,759,803

001 - GENERAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	505,418	505,436	505,436	380,866	522,551	17,115
5120000 - Regular Salaries And Wages	42,079,781	53,765,977	51,158,737	32,197,633	56,890,305	3,124,328
5120002 - Disaster Relief	320,594	0	0	0	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5120040 - Reduction In Force Pay	29,664	0	0	0	0	0
5122000 - Car Allowance	26,976	24,600	26,100	49,628	73,413	48,813
5122001 - Cell Phone Allowance	4,961	4,656	4,776	4,475	6,337	1,681
5123000 - Exec Insurance Supplemental	11,865	0	0	10,600	0	0
5124000 - Exec Deferred Compensation	35,604	0	0	26,960	0	0
5126000 - Other Salary	8,470	0	20,000	0	20,000	20,000
5130000 - Other Salaries & Wages	199,812	0	0	161,545	0	0
5130001 - Vacancy Factor	0	-978,838	-978,838	0	-1,034,714	-55,876
5140000 - Overtime	3,222,603	956,266	1,047,266	2,517,860	987,005	30,739
5140002 - Overtime- Code Enforcement	2,326	0	0	0	0	0
5140003 - Overtime- Disaster Relief	42,317	0	0	0	0	0
5150010 - Uniform Allowance	62,157	60,600	60,600	25,668	60,000	-600
5150020 - FTO Training	32,621	45,000	45,000	41,454	45,000	0
5150035 - Educ Incentive Corrections	82,963	91,572	91,572	62,392	91,572	0
5150300 - Class C Meals	905	0	0	1,661	0	0
5150400 - Moving Expense	10,000	0	0	0	0	0
5160000 - Compensated Annual Leave	2,304,896	0	0	1,618,233	0	0
5160010 - Compensated Ann Leave Payoff	600,276	0	0	511,166	0	0
5160020 - Compensated Admin Leave	342,256	0	0	305,171	0	0
5170000 - Compensated Sick Leave	1,440,089	0	0	1,163,583	0	0
5170010 - Compensated Sick Leave Payoff	558,654	0	0	496,755	0	0
5170020 - Sick Bank Leave	26,162	0	0	31,708	0	0
5210000 - Fica Taxes	3,786,664	4,278,931	4,290,257	2,896,761	4,523,106	244,175
5220000 - Retirement Contributions	9,789,423	11,141,533	11,170,251	8,111,138	11,810,529	668,996
5220001 - Retirement Contr 401A	14,700	0	0	13,404	0	0
5230000 - Health Insurance	9,798,753	13,459,616	13,476,245	7,575,387	14,556,647	1,097,031
5231000 - Life Insurance	45,033	55,985	56,134	35,109	59,073	3,088
5232000 - Dental Insurance	224,343	270,375	270,911	164,556	275,073	4,698
5233000 - Lt Disability Insurance	70,365	87,112	87,349	53,419	91,813	4,701
5233100 - St Disability Insurance	103,787	154,710	155,065	78,516	162,922	8,212
5240000 - Workers' Compensation	1,044,295	1,044,341	1,044,564	730,545	922,272	-122,069
5250000 - Unemployment Compensation	24,795	0	0	23,638	0	0
5270000 - Community Service Leave	4,107	0	0	5,073	0	0
Personnel Services:	\$76,857,634	\$85,150,621	\$82,714,174	\$59,294,904	\$90,245,653	\$5,095,032
Operating Expenses:						
5310000 - Professional Services	7,464,469	10,885,139	15,248,866	6,324,174	14,589,037	3,703,898
5310001 - Prof Svc- Market	1,296	0	0	0	0	0
5310006 - Legal Fees	546,477	1,179,000	1,179,000	418,555	1,184,000	5,000
5312000 - Tax Collector Fees	9,825,548	12,207,242	12,207,242	11,635,449	12,207,242	0
5314000 - Medical Svcs	9,120,261	9,031,010	9,489,587	6,828,458	10,770,878	1,739,868
5314002 - Medical Svcs HCRA	27,170	100,000	100,000	201	100,000	0
5320000 - Accounting & Auditing Svcs	362,356	273,075	273,075	242,722	276,925	3,850
5340000 - Other Contractual Services	14,726,802	19,850,455	22,276,305	12,751,871	25,164,274	5,313,819
5340001 - Miscellaneous Contractual Svcs	12	0	0	0	0	0

001 - GENERAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340002 - Other Contr Svcs Pre Booking	1,094,746	1,476,295	1,476,295	390,281	1,476,295	0
5340005 - LYNX	88	0	0	0	0	0
5340007 - Other Contractual Services-Penr	2,704	15,000	15,000	2,248	15,000	0
5340008 - Other Contractual Svc- Auction	4,419	0	0	2,307	0	0
5340013 - Other Contractual - NM	252,922	728,010	720,699	157,682	730,000	1,990
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-33,620	-73,957	0
5400000 - Travel And Per Diem	122,696	257,066	257,066	70,896	286,496	29,430
5400003 - Travel & Per Diem- BCC	54,238	45,500	45,500	32,962	55,500	10,000
5410000 - Communications	980,390	1,522,559	1,522,559	681,446	1,461,585	-60,974
5420000 - Freight & Postage Services	292,721	234,136	279,136	116,069	240,211	6,075
5430000 - Utility Services	4,118,376	3,573,515	3,573,515	2,386,971	4,525,101	951,586
5430005 - Utility Services - NM	4,796	12,900	12,900	4,504	12,900	0
5435100 - Utilities-Radios	112	0	0	79	0	0
5440000 - Rentals And Leases	225,440	343,382	343,382	247,258	347,859	4,477
5450000 - Insurance	4,489,635	5,193,690	5,193,690	5,193,690	5,334,757	141,067
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	9,223,559	7,860,215	8,151,781	4,288,056	12,170,123	4,309,908
5460007 - R&M Road Milling and Resurfaci	0	0	0	137,971	120,000	120,000
5460008 - R&M Parking re-paving	0	330,800	330,800	8,238	700,000	369,200
5460010 - Repairs & Maint Software	31,895	4,649,719	4,649,719	3,706,213	5,260,258	610,539
5462000 - Rep & Maint-automotive	175,505	69,213	69,213	30,821	69,167	-46
5462100 - Rep & Maint-Sheriff's Site	0	116,753	116,753	76,175	187,710	70,957
5462200 - Repair & Maint-Auto Direct	0	23,388	24,767	29,060	81,050	57,662
5464000 - Repair & Maintenance Spec	280	0	0	0	0	0
5470000 - Printing And Binding	127,337	122,118	122,118	60,555	131,275	9,157
5480000 - Promotional Activities	43,814	59,500	175,713	186,773	204,000	144,500
5480005 - Other Contractual Obligations	77,656	87,898	87,898	63,071	87,898	0
5486000 - Promotional-Public Relat Prog	9,251	30,000	30,000	25,375	30,000	0
5488000 - Promotional-ads/media Buys	5,589	14,500	14,500	3,893	14,500	0
5490000 - Oth Current Chgs & Obligations	5,176,397	11,408,838	9,473,360	5,089,926	11,043,489	-365,349
5490001 - Other- Adm Costs CST	41,105	41,451	41,451	20,801	41,451	0
5490008 - Oth Curr Chgs. Special Event	29,477	55,000	55,000	14,343	105,000	50,000
5490011 - Cash over/shorts	0	0	0	-5	0	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	216	8,250	8,250	0	8,250	0
5490500 - Reimbursement Of Py Revenue	239,826	0	7,842	69,710	0	0
5490501 - OH-Workers' Compensation	277,362	314,002	314,002	314,002	324,302	10,300
5490502 - OH-Property & Liability Insuranc	398,642	475,105	475,105	475,105	475,029	-76
5490503 - OH-Dental Insurance	70,502	75,028	75,028	75,028	77,155	2,127
5490504 - OH-Health Insurance	294,745	268,013	268,013	268,013	275,613	7,600
5490505 - OH-Life/AD&D, STD, LTD	52,483	60,928	60,928	60,928	62,887	1,959
5490509 - OH-Fleet Oversight	57,230	47,956	47,956	47,956	47,956	0
5490510 - OH-Fleet Maint	40,646	456,727	456,727	456,727	456,727	0
5490511 - OH-Fleet Fuel	0	99,828	99,828	99,828	99,828	0
5490900 - Other Current Charges-courts	0	436,253	492,415	0	348,045	-88,208
5492000 - Legal Ads	0	0	0	20	0	0
5500000 - Training	0	0	0	110	5,000	5,000
5511000 - Office Supplies	273,802	318,364	322,744	189,272	361,882	43,518

001 - GENERAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	187,878	188,900	201,802	142,602	187,085	-1,815
5520000 - Operating Supplies	675,650	1,114,547	1,118,263	522,632	1,070,834	-43,713
5520003 - Operating Supplies - Communic:	1,650	0	0	36,929	0	0
5520005 - OS Personal Protect Equip	5,125	0	0	0	0	0
5520010 - Computer Software	173,333	1,105,539	1,105,539	121,346	1,081,064	-24,475
5520011 - Computer Software, SAAS	354,952	273,160	285,417	843,987	642,858	369,698
5520020 - Computer Hardware, Non-Capit:	411,302	705,202	781,203	676,165	488,683	-216,519
5520021 - Computer Hardware, Operating	32,225	82,000	82,000	31,893	77,000	-5,000
5520200 - Ammunition	33,202	45,000	45,000	32,123	40,000	-5,000
5521000 - Gas & Oil	455,829	587,591	587,591	268,434	570,393	-17,198
5521001 - Gas & Oil- Marketing	50	0	0	0	0	0
5521005 - Gas & Oil-Direct	2,808	12,974	12,974	3,128	12,300	-674
5522000 - Chemicals	361,230	348,320	348,320	335,917	497,059	148,739
5522500 - Food	127,993	58,000	59,157	63,547	87,457	29,457
5523000 - Protective Clothing	100	2,400	2,400	188	2,420	20
5524000 - Oper Supp-miscellaneous	419,343	457,000	457,000	166,924	457,000	0
5524500 - Cleaning Supplies	14,311	20,759	20,759	12,973	23,255	2,496
5525000 - Tools	37,604	54,043	54,043	28,317	55,343	1,300
5525500 - Allowance	500	0	0	0	0	0
5526000 - Clothing	163,098	219,445	219,445	64,999	218,795	-650
5528000 - Medicine	631,273	730,630	765,630	557,685	776,344	45,714
5530000 - Road Materials & Supplies	38,866	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	220,551	299,060	299,060	209,574	340,459	41,399
5540103 - Books, Pubs, Subs, Membership:	68,968	62,600	62,600	77,002	70,000	7,400
5541000 - Registration Fees	129,148	158,000	158,000	90,628	170,590	12,590
5541003 - Registration Fee- BCC	8,279	15,000	15,000	9,572	14,000	-1,000
5550000 - Training	122,234	408,791	420,791	102,703	402,565	-6,226
5551000 - Tuition Reimbursement	48,049	50,000	50,000	27,647	50,000	0
Operating Expenses:	\$75,023,305	\$101,435,284	\$107,416,224	\$67,679,076	\$118,980,661	\$17,545,377
Capital Outlay:						
5610000 - Land	361,586	0	0	0	0	0
5628000 - Buildings Improvements	21,816	20,000	20,000	0	20,000	0
5630000 - Improv Other Than Bldgs	0	12,000	12,000	0	0	-12,000
5640000 - Machinery & Equipment	284,547	399,028	651,950	269,098	445,328	46,300
5640020 - Computer Hardware, Capital	541,038	819,743	821,243	516,003	1,019,541	199,798
5640100 - Vehicles	760,816	1,587,706	2,258,597	541,622	1,588,120	414
5650000 - Construction In Progress	6,239,248	8,240,236	7,032,635	1,405,440	0	-8,240,236
5670000 - Works of Arts/Collections	0	0	1,850	1,850	0	0
5680010 - Computer Software, Capital	61,886	1,550,000	1,555,000	58,956	665,000	-885,000
Capital Outlay:	\$8,270,937	\$12,628,713	\$12,353,275	\$2,792,968	\$3,737,989	-\$8,890,724
Debt Service:						
5710000 - Principal	2,221,863	2,384,879	2,384,879	2,116,167	2,725,375	340,496
5710004 - Principal - Lessee	150,304	0	0	0	0	0
5710005 - Principal-SBITAs	276,956	0	0	0	0	0
5720000 - Interest	116,437	84,124	84,124	92,337	132,683	48,559
5720004 - Interest-Lessee	8,321	0	0	0	0	0
5720005 - Interest-SBITAs	10,180	0	0	0	0	0

001 - GENERAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:	\$2,784,061	\$2,469,003	\$2,469,003	\$2,208,504	\$2,858,058	\$389,055
Grants and Aids:						
5810000 - Aids To Gov't Agencies	312,951	86,550	3,124,050	3,069,925	103,500	16,950
5820000 - Aids To Private Organization	14,665,820	35,043,348	48,753,671	14,921,360	38,217,084	3,173,736
5820004 - AIDS TO NON-PROFITS ORG	300,000	0	0	1,100,000	0	0
5820005 - AIDS TO FOOD BANKS	830	0	0	0	0	0
5830000 - Other Grants and Aids	63,060	0	0	0	0	0
5830003 - Rent Assistance	27,185	0	0	158,424	389,000	389,000
5830004 - Mortgage Assistance	4,706	0	0	0	0	0
5830005 - Utilities Assistance	7,475	45,252	45,252	1,234	166,252	121,000
5830006 - Community Events	7,891	35,000	35,000	0	35,000	0
Grants and Aids:	\$15,389,918	\$35,210,150	\$51,957,973	\$19,250,943	\$38,910,836	\$3,700,686
Transfers Out:						
5910010 - Transfers Out to DAT	16,816,503	24,388,442	24,388,442	18,291,332	45,646,024	21,257,582
5910104 - Tran Out-104	2,006,802	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	0	418,985	418,985	314,239	793,854	374,869
5910134 - Tran Out - Fire	5,058,420	5,949,328	5,974,497	5,974,496	6,145,287	195,959
5910149 - Tran Out E192	1,744,131	2,033,426	2,026,543	2,026,544	2,086,905	53,479
5910154 - Tran Out-constitutional Gas Tx	11,911,675	11,766,188	11,766,188	8,824,641	12,738,746	972,558
5910158 - Tran Out-intergov Radio Commu	1,081,779	1,162,584	1,162,584	871,938	1,342,905	180,321
5910189 - Tran Out - 2nd LOFT	250,223	2,213,464	2,213,464	1,660,098	5,770,151	3,556,687
5910192 - Transfer Out - Northeast Imp Dis	0	10,389,703	10,389,703	7,792,277	30,494,345	20,104,642
5910211 - Tran Out Sales Tax Rev 2015A	3,374,774	2,787,225	2,787,225	1,393,613	5,653,723	2,866,498
5910242 - Transfers Out Fund 242	1,321,902	1,328,399	1,328,399	664,200	1,646,508	318,109
5910245 - Tran Out Sales Tax Rev Ref Bond:	4,013,335	4,025,501	4,025,501	2,012,751	0	-4,025,501
5910246 - Tran Out Fund 246	1,483,272	1,482,124	1,482,124	741,062	1,482,352	228
5910249 - Tran Out-Fund 249	3,704,629	3,703,887	3,703,887	1,851,944	3,731,814	27,927
5910251 - Transfer Out - Public Imp Rev Bo	505,613	504,388	504,388	252,194	509,855	5,467
5910306 - Tran Out-local Opt Infra Sales	0	0	33,100	16,550	0	0
5910315 - Tran Out-General Capital Outlay	9,307,984	18,785,285	18,785,285	14,088,964	12,316,091	-6,469,194
5910510 - Tran Out Fleet	8,913	0	0	0	0	0
5910701 - Transfer Out Clerk of Court	3,440,829	3,671,808	3,671,808	2,753,856	3,832,329	160,521
5910702 - Transfers Out-Supr Elections	4,610,949	6,371,842	6,382,080	4,852,835	5,294,182	-1,077,660
5910704 - Transfers out-Property Appr	7,004,722	7,421,945	7,438,339	5,577,425	7,890,934	468,989
5910705 - Transfers out-Sheriff	92,035,978	99,165,551	99,165,551	82,624,145	105,199,359	6,033,808
Transfers Out:	\$169,682,433	\$207,570,075	\$207,648,093	\$162,585,101	\$252,575,364	\$45,005,289
Reserves - Operating:						
5990010 - Reserve For Cash	0	62,556,749	62,556,749	0	67,068,707	4,511,958
5990020 - Reserve For Contingency	0	14,114,924	13,706,616	0	13,523,221	-591,703
Reserves - Operating:	\$0	\$76,671,673	\$76,263,365	\$0	\$80,591,928	\$3,920,255
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	663,276	663,276	0	857,801	194,525
Reserves - Debt:	\$0	\$663,276	\$663,276	\$0	\$857,801	\$194,525
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,098,056	14,868,446	0	309,181	-11,788,875
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	0	-1,070,258

001 - GENERAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Capital:	\$0	\$13,168,314	\$15,938,704	\$0	\$309,181	-\$12,859,133
Reserves - Assigned:						
5990060 - Reserves Assigned	0	17,831,018	16,831,018	0	19,275,595	1,444,577
Reserves - Assigned:	\$0	\$17,831,018	\$16,831,018	\$0	\$19,275,595	\$1,444,577
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,001,172	11,001,172	0	8,000,000	4,998,828
Reserves - Restricted:	\$0	\$3,001,172	\$11,001,172	\$0	\$8,000,000	\$4,998,828
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,128,364	11,136,412	0	6,344,400	216,036
Reserves - Stability:	\$0	\$6,128,364	\$11,136,412	\$0	\$6,344,400	\$216,036
TOTAL EXPENDITURES:	\$348,008,288	\$561,927,663	\$596,392,689	\$313,811,496	\$622,687,466	\$60,759,803

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

The Animal Services department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, and 2123 - Animal Services Donation Funds.

Personnel Services

Personnel Services supports 44.29 FTEs, which is an increase of 3.95 FTEs over the FY24 Adopted Budget due to the addition of three Animal Care Technician I positions (3.00 FTEs) and an Animal Services Clerk position (1.00 FTE), in addition to the annual re-evaluation of position allocations (-0.05 FTE). Personnel Services increased \$277,350 due to the above-mentioned position changes, as well as mid-year status changes and the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$5,092 primarily due to the increased need for Operating Supplies and Medicine.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY25.

Grants and Aids include anticipated support for outside organizations.

Overall, this department increased \$189,262 over the FY24 Adopted Budget.

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. Additional revenue is also received through donations.

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,551,819	2,123,467	2,053,467	1,295,431	2,326,535	203,068
5120002 - Disaster Relief	15,619	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,279	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	68	90	90
5130001 - Vacancy Factor	0	-38,732	-38,732	0	-42,519	-3,787
5140000 - Overtime	95,904	89,716	89,716	94,476	102,955	13,239
5140003 - Overtime- Disaster Relief	5,379	0	0	0	0	0
5150300 - Class C Meals	0	0	0	204	0	0
5150400 - Moving Expense	10,000	0	0	0	0	0
5160000 - Compensated Annual Leave	63,267	0	0	40,588	0	0
5160010 - Compensated Ann Leave Payoff	23,626	0	0	44,087	0	0
5160020 - Compensated Admin Leave	8,181	0	0	7,003	0	0
5170000 - Compensated Sick Leave	51,579	0	0	30,321	0	0
5170010 - Compensated Sick Leave Payoff	12,094	0	0	30,824	0	0
5210000 - Fica Taxes	136,683	169,308	169,308	115,285	185,855	16,547
5220000 - Retirement Contributions	237,018	315,221	315,221	217,088	335,725	20,504
5230000 - Health Insurance	367,150	572,856	572,856	292,539	598,240	25,384
5231000 - Life Insurance	1,584	2,243	2,243	1,333	2,462	219
5232000 - Dental Insurance	10,056	13,116	13,116	7,673	13,278	162
5233000 - Lt Disability Insurance	2,494	3,536	3,536	2,037	3,878	342
5233100 - St Disability Insurance	3,705	6,322	6,322	3,017	6,942	620
5240000 - Workers' Compensation	23,266	28,259	28,259	18,467	26,900	-1,359
5250000 - Unemployment Compensation	1,650	0	0	3,877	0	0
Personnel Services:	\$2,621,098	\$3,285,312	\$3,215,312	\$2,205,596	\$3,562,662	\$277,350
Operating Expenses:						
5310000 - Professional Services	183,522	229,728	282,004	130,758	170,500	-59,228
5340000 - Other Contractual Services	36,156	162,740	157,740	52,822	155,988	-6,752
5340008 - Other Contractual Svc- Auction	556	0	0	0	0	0
5400000 - Travel And Per Diem	6,655	14,100	14,100	2,160	15,700	1,600
5410000 - Communications	17,879	20,172	20,172	10,289	20,172	0
5420000 - Freight & Postage Services	1,389	1,500	1,500	1,645	4,200	2,700
5430000 - Utility Services	1,039	1,200	1,200	487	1,200	0
5435100 - Utilities-Radios	112	0	0	79	0	0
5440000 - Rentals And Leases	1,153	5,540	5,540	985	3,775	-1,765
5450000 - Insurance	43,498	49,844	49,844	49,844	49,011	-833
5460000 - Repair & Maintenance Svcs	1,974	13,500	13,500	7,776	3,500	-10,000
5462000 - Rep & Maint-automotive	25,542	5,285	5,285	0	6,832	1,547
5462100 - Rep & Maint.-Sheriff's Site	0	20,000	20,000	6,619	20,000	0
5462200 - Repair & Maint-Auto Direct	0	2,000	2,000	0	5,632	3,632
5470000 - Printing And Binding	6,881	7,500	7,500	3,742	16,500	9,000
5480000 - Promotional Activities	16,322	16,000	16,000	9,500	13,000	-3,000
5490000 - Oth Current Chgs & Obligations	1,444	1,625	18,410	532	1,625	0
5490011 - Cash over/shorts	0	0	0	-5	0	0
5490501 - OH-Workers' Compensation	11,943	13,635	13,635	13,635	14,970	1,335
5490502 - OH-Property & Liability Insuranc	3,862	4,560	4,560	4,560	4,484	-76
5490503 - OH-Dental Insurance	3,065	3,267	3,267	3,267	3,587	320
5490504 - OH-Health Insurance	12,809	11,618	11,618	11,618	12,756	1,138
5490505 - OH-Life/AD&D, STD, LTD	2,279	2,663	2,663	2,663	2,924	261

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	4,850	4,949	4,949	4,949	4,949	0
5490510 - OH-Fleet Maint	4,315	20,604	20,604	20,604	20,604	0
5490511 - OH-Fleet Fuel	0	10,266	10,266	10,266	10,266	0
5492000 - Legal Ads	0	0	0	20	0	0
5511000 - Office Supplies	13,647	15,870	15,870	10,890	20,124	4,254
5512000 - Office Equipment	299	0	0	330	0	0
5520000 - Operating Supplies	60,418	63,216	64,716	58,094	79,168	15,952
5520003 - Operating Supplies - Communic:	0	0	0	13,416	0	0
5520005 - OS Personal Protect Equip	5,025	0	0	0	0	0
5520010 - Computer Software	3,541	3,448	3,448	2,862	3,448	0
5521000 - Gas & Oil	63,361	91,665	91,665	33,995	75,350	-16,315
5521005 - Gas & Oil-Direct	1,309	3,500	3,500	2,099	4,300	800
5522500 - Food	57,130	50,500	51,657	47,242	49,007	-1,493
5524500 - Cleaning Supplies	8,900	14,659	14,659	11,408	17,155	2,496
5525000 - Tools	6,653	13,800	13,800	9,727	14,300	500
5526000 - Clothing	12,930	15,525	15,525	8,704	17,575	2,050
5528000 - Medicine	134,068	129,255	164,255	109,898	174,969	45,714
5540000 - Books,pubs,subs & Membership	3,080	4,815	4,815	1,699	4,220	-595
5541000 - Registration Fees	5,698	16,200	16,200	7,174	17,100	900
5550000 - Training	9,000	6,000	6,000	0	16,950	10,950
Operating Expenses:	\$772,305	\$1,050,749	\$1,152,467	\$666,353	\$1,055,841	\$5,092
Capital Outlay:						
5640000 - Machinery & Equipment	0	93,180	93,180	0	0	-93,180
Capital Outlay:	\$0	\$93,180	\$93,180	\$0	\$0	-\$93,180
Grants and Aids:						
5820000 - Aids To Private Organization	60,000	80,000	80,000	20,000	80,000	0
Grants and Aids:	\$60,000	\$80,000	\$80,000	\$20,000	\$80,000	\$0
TOTAL EXPENDITURES:	\$3,453,403	\$4,509,241	\$4,540,959	\$2,891,948	\$4,698,503	\$189,262

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

The Office of Audit and Operational Improvement (AOI) is responsible for conducting performance audits of County government operations to safeguard County assets, promote maximum accountability, and enhance the efficiency and effectiveness of programs and processes. AOI provides consulting and advisory services including facilitation of process mapping, improvement, or reengineering.

Personnel Services

Personnel Services support 2.00 FTEs, AOI Manager, and Process Improvement Analyst. Personnel Services decreased \$8,382 due to mid-year staffing changes which was partially offset by the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$4,635 primarily in registration fees due to staff training.

Overall, this budget decreased by \$3,747 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - AUDIT AND OPERATIONAL IMPROVEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	166,103	166,103	106,724	154,106	-11,997
5130001 - Vacancy Factor	0	-2,907	-2,907	0	-2,697	210
5160000 - Compensated Annual Leave	0	0	0	993	0	0
5160020 - Compensated Admin Leave	0	0	0	2,162	0	0
5170000 - Compensated Sick Leave	0	0	0	1,016	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,272	0	0
5210000 - Fica Taxes	0	12,707	12,707	8,826	11,789	-918
5220000 - Retirement Contributions	0	22,540	22,540	15,052	21,005	-1,535
5230000 - Health Insurance	0	36,134	36,134	28,689	42,040	5,906
5231000 - Life Insurance	0	170	170	113	157	-13
5232000 - Dental Insurance	0	614	614	482	682	68
5233000 - Lt Disability Insurance	0	266	266	173	247	-19
5233100 - St Disability Insurance	0	480	480	259	446	-34
5240000 - Workers' Compensation	0	250	250	171	200	-50
Personnel Services:	\$0	\$236,357	\$236,357	\$167,931	\$227,975	-\$8,382
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	0	-100
5470000 - Printing And Binding	0	0	0	131	0	0
5490501 - OH-Workers' Compensation	0	676	676	676	676	0
5490503 - OH-Dental Insurance	0	162	162	162	162	0
5490504 - OH-Health Insurance	0	576	576	576	576	0
5490505 - OH-Life/AD&D, STD, LTD	0	132	132	132	132	0
5511000 - Office Supplies	0	1,200	1,200	64	700	-500
5512000 - Office Equipment	0	0	0	0	1,500	1,500
5540000 - Books,pubs,subs & Membership	0	925	925	190	710	-215
5541000 - Registration Fees	0	12,825	12,825	10,423	16,775	3,950
Operating Expenses:	\$0	\$16,596	\$16,596	\$12,354	\$21,231	\$4,635
TOTAL EXPENDITURES:	\$0	\$252,953	\$252,953	\$180,284	\$249,206	-\$3,747

DEPARTMENT SUMMARY – BOARD SUPPORT SERVICES

TRENDS & ISSUES

The Board Support Services Office’s responsibilities include the preparation and distribution of the Board of County Commission meeting agendas, posting public notices of the meetings, assuring that all documents are delivered to the Clerk of the Court; submission of Ordinances to Municode for codification of the Code of Ordinances, the Comprehensive Plan, and the Land Development Code; the Records Management Liaison Officer for all other County documents; Recording Secretary for the Charter Review Advisory Commission and the Redistricting Committee; and assists other County Departments that provide Recording Secretary Services for Advisory Boards to assure compliance with required laws. In addition, the Office coordinates with the Clerk of the Court to manage the Board’s share of the costs of the Value Adjustment Board process.

Personnel Services

The Board Support Services supports 3.10 FTEs, which is an increase of .05 FTEs over the FY24 Adopted Budget due to the annual reevaluation of position appropriations. Personnel Services decreased \$20,593 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$40 based on overhead which will be finalized later in the budget process.

Capital, Debt, Transfers Out and Reserves

Overall, this budget decreased \$20,553 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	179,775	209,614	209,614	138,516	193,488	-16,126
5120002 - Disaster Relief	354	0	0	0	0	0
5122000 - Car Allowance	26	0	1,500	1,279	2,321	2,321
5122001 - Cell Phone Allowance	0	0	120	68	90	90
5130001 - Vacancy Factor	0	-3,687	-3,687	0	-3,405	282
5140000 - Overtime	141	1,000	1,000	0	1,000	0
5140003 - Overtime- Disaster Relief	158	0	0	0	0	0
5160000 - Compensated Annual Leave	17,490	0	0	5,983	0	0
5160010 - Compensated Ann Leave Payoff	8,099	0	0	8,213	0	0
5160020 - Compensated Admin Leave	1,893	0	0	3,342	0	0
5170000 - Compensated Sick Leave	4,739	0	0	3,579	0	0
5170010 - Compensated Sick Leave Payoff	11,011	0	0	0	0	0
5210000 - Fica Taxes	15,922	16,112	16,112	11,422	14,879	-1,233
5220000 - Retirement Contributions	30,418	30,652	30,652	24,965	30,951	299
5230000 - Health Insurance	41,236	54,905	54,905	34,880	48,758	-6,147
5231000 - Life Insurance	205	216	216	156	198	-18
5232000 - Dental Insurance	962	966	966	795	1,057	91
5233000 - Lt Disability Insurance	318	334	334	234	305	-29
5233100 - St Disability Insurance	461	595	595	339	535	-60
5240000 - Workers' Compensation	357	315	315	239	252	-63
Personnel Services:	\$313,564	\$311,022	\$312,642	\$234,011	\$290,429	-\$20,593
Operating Expenses:						
5400000 - Travel And Per Diem	0	100	100	0	100	0
5420000 - Freight & Postage Services	1	25	25	0	25	0
5440000 - Rentals And Leases	1,763	1,800	1,800	1,028	1,800	0
5450000 - Insurance	1,763	4,021	4,021	4,021	4,021	0
5460000 - Repair & Maintenance Svcs	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	942	1,031	1,031	1,031	1,048	17
5490502 - OH-Property & Liability Insuranc	157	368	368	368	368	0
5490503 - OH-Dental Insurance	242	247	247	247	251	4
5490504 - OH-Health Insurance	1,011	878	878	878	893	15
5490505 - OH-Life/AD&D, STD, LTD	180	201	201	201	205	4
5511000 - Office Supplies	1,960	5,300	3,680	1,395	5,300	0
5520000 - Operating Supplies	280	1,200	1,200	0	1,200	0
5520011 - Computer Software, SAAS	0	0	0	7,487	8,000	8,000
5540000 - Books,pubs,subs & Membership	752	9,000	9,000	788	1,000	-8,000
5550000 - Training	0	500	500	0	500	0
Operating Expenses:	\$9,051	\$25,171	\$23,551	\$17,444	\$25,211	\$40
TOTAL EXPENDITURES:	\$322,615	\$336,193	\$336,193	\$251,455	\$315,640	-\$20,553

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the Board of County Commissioners / County Manager’s Office - 1211 and Medical Examiner - 2192.

Personnel Services

Personnel Services supports 14.80 FTEs, which is a decrease of 2.20 FTEs due to the annual reevaluation of positions appropriation. Personnel Services increased \$168,031 due the above-mentioned and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$16,995 based on operational needs. The Medical Examiner’s request will be revised later in the budget process.

Overall, this budget increased by \$185,026 over the FY24 Adopted Budget.

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board’s employees.

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5110000 - Executive Salaries	505,418	505,436	505,436	380,866	522,551	17,115
5120000 - Regular Salaries And Wages	924,954	1,043,252	1,062,377	739,035	1,118,637	75,385
5120002 - Disaster Relief	-205	0	0	0	0	0
5122000 - Car Allowance	9,713	9,600	9,600	9,207	12,855	3,255
5122001 - Cell Phone Allowance	4,848	4,656	4,656	3,159	4,656	0
5123000 - Exec Insurance Supplemental	6,768	0	0	5,125	0	0
5124000 - Exec Deferred Compensation	34,862	0	0	26,960	0	0
5130001 - Vacancy Factor	0	-27,118	-27,118	0	-28,738	-1,620
5140000 - Overtime	0	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	52,307	0	0	33,425	0	0
5160010 - Compensated Ann Leave Payoff	22,851	0	0	19,449	0	0
5160020 - Compensated Admin Leave	22,510	0	0	21,693	0	0
5170000 - Compensated Sick Leave	21,445	0	0	15,840	0	0
5170010 - Compensated Sick Leave Payoff	12,998	0	0	21,668	0	0
5210000 - Fica Taxes	103,627	118,550	120,012	84,634	125,627	7,077
5220000 - Retirement Contributions	467,140	482,882	494,105	375,913	519,449	36,567
5220001 - Retirement Contr 401A	14,700	0	0	13,404	0	0
5230000 - Health Insurance	224,538	221,887	221,887	177,526	251,942	30,055
5231000 - Life Insurance	1,540	1,568	1,587	1,247	1,668	100
5232000 - Dental Insurance	4,980	5,025	5,025	3,839	5,048	23
5233000 - Lt Disability Insurance	2,173	2,187	2,218	1,702	2,298	111
5233100 - St Disability Insurance	2,964	3,603	3,649	2,319	3,750	147
5240000 - Workers' Compensation	2,493	2,321	2,350	1,847	2,137	-184
5270000 - Community Service Leave	0	0	0	85	0	0
Personnel Services:	\$2,442,624	\$2,375,349	\$2,407,284	\$1,938,943	\$2,543,380	\$168,031
Operating Expenses:						
5340000 - Other Contractual Services	1,585,386	3,759,205	3,759,205	2,879,602	3,759,205	0
5400000 - Travel And Per Diem	1,385	3,500	3,500	2,973	3,000	-500
5400003 - Travel & Per Diem- BCC	54,238	45,500	45,500	32,962	55,500	10,000
5410000 - Communications	4,947	3,500	3,500	2,834	4,000	500
5420000 - Freight & Postage Services	135	650	650	124	400	-250
5440000 - Rentals And Leases	2,809	2,850	2,850	1,756	2,850	0
5450000 - Insurance	39,157	18,388	18,388	18,388	18,388	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	192	2,500	2,500	427	2,000	-500
5490000 - Oth Current Chgs & Obligations	0	500	500	100	500	0
5490501 - OH-Workers' Compensation	4,560	5,070	5,070	5,070	5,002	-68
5490502 - OH-Property & Liability Insuranc	3,477	1,682	1,682	1,682	1,682	0
5490503 - OH-Dental Insurance	1,170	1,215	1,215	1,215	1,200	-15
5490504 - OH-Health Insurance	4,890	4,320	4,320	4,320	4,262	-58
5490505 - OH-Life/AD&D, STD, LTD	870	990	990	990	976	-14
5511000 - Office Supplies	2,416	3,000	3,000	730	3,600	600
5512000 - Office Equipment	0	600	600	0	1,600	1,000
5520000 - Operating Supplies	10,445	12,000	12,000	4,153	12,000	0
5521000 - Gas & Oil	198	300	300	149	200	-100
5522500 - Food	240	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	8,814	9,900	9,900	8,593	9,900	0
5540103 - Books, Pubs, Subs, Membership:	68,968	62,600	62,600	77,002	70,000	7,400

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	4,270	5,500	5,500	0	5,500	0
5541003 - Registration Fee- BCC	8,279	15,000	15,000	9,572	14,000	-1,000
Operating Expenses:	\$1,806,846	\$3,958,970	\$3,958,970	\$3,052,642	\$3,975,965	\$16,995
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,061	29,061	29,061	29,061	0
Grants and Aids:	\$29,061	\$29,061	\$29,061	\$29,061	\$29,061	\$0
TOTAL EXPENDITURES:	\$4,278,531	\$6,363,380	\$6,395,315	\$5,020,646	\$6,548,406	\$185,026

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This cost center supports 0.60 FTEs, which is a decrease of 0.05 FTEs from the FY24 Adopted Budget due to the annual reevaluation of position allocations.

Personnel Services

Personnel Services increased \$12,198 over the FY24 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of the above-mentioned change in FTE which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book
- Car and Cell Phone allowances were added based on current actuals

Operating Expenses

Operating Expenditures decreased \$3,288 based on overheard rates which will continue to fluctuate pending the finalization of Personnel Services. Also, Rentals & Leases, Repairs & Maintenance Services, and Printing & Binding decreased as these costs are allocated in other department budgets.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested in FY25.

Overall, this budget increased \$8,910 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - BUSINESS SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	45,601	49,199	49,199	34,949	55,432	6,233
5120002 - Disaster Relief	646	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,279	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	68	90	90
5130001 - Vacancy Factor	0	-861	-861	0	-971	-110
5140000 - Overtime	6	0	0	0	0	0
5160000 - Compensated Annual Leave	4,455	0	0	2,197	0	0
5160010 - Compensated Ann Leave Payoff	1,192	0	0	1,162	0	0
5160020 - Compensated Admin Leave	395	0	0	1,025	0	0
5170000 - Compensated Sick Leave	1,326	0	0	1,644	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	77	0	0
5210000 - Fica Taxes	3,824	3,763	3,763	2,924	4,241	478
5220000 - Retirement Contributions	10,708	8,885	8,885	8,860	12,135	3,250
5230000 - Health Insurance	6,021	6,719	6,719	4,619	6,624	-95
5231000 - Life Insurance	53	51	51	41	57	6
5232000 - Dental Insurance	38	17	17	25	34	17
5233000 - Lt Disability Insurance	80	76	76	60	82	6
5233100 - St Disability Insurance	105	128	128	79	132	4
5240000 - Workers' Compensation	86	74	74	61	72	-2
Personnel Services:	\$74,560	\$68,051	\$68,051	\$59,070	\$80,249	\$12,198
Operating Expenses:						
5310000 - Professional Services	45,650	0	45,000	25,000	0	0
5400000 - Travel And Per Diem	0	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	500	500	0	100	-400
5440000 - Rentals And Leases	0	1,200	1,200	0	0	-1,200
5450000 - Insurance	698	250	250	250	250	0
5460000 - Repair & Maintenance Svcs	0	200	200	0	0	-200
5470000 - Printing And Binding	0	500	500	0	0	-500
5490501 - OH-Workers' Compensation	486	220	220	220	203	-17
5490502 - OH-Property & Liability Insuranc	62	23	23	23	23	0
5490503 - OH-Dental Insurance	125	53	53	53	49	-4
5490504 - OH-Health Insurance	522	187	187	187	173	-14
5490505 - OH-Life/AD&D, STD, LTD	93	43	43	43	40	-3
5511000 - Office Supplies	65	500	500	135	500	0
5540000 - Books,pubs,subs & Membership	608	1,500	1,500	869	1,000	-500
5541000 - Registration Fees	0	1,200	1,200	400	750	-450
5550000 - Training	350	200	200	0	200	0
Operating Expenses:	\$48,659	\$8,576	\$53,576	\$27,180	\$5,288	-\$3,288
TOTAL EXPENDITURES:	\$123,220	\$76,627	\$121,627	\$86,250	\$85,537	\$8,910

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government.

Personnel Services

The Communications Department supports 10.70 FTEs, which is an increase of 1.60 FTEs from the FY24 Adopted Budget. The increase in FTEs is due to the addition of the Special Projects Manager and Countywide organizational changes. Personnel Services increased \$167,531 due to this change as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health Insurance decreased due to mid-year staffing changes which was partially offset by rate increases. Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book
- Car and Cell Phone allowances were added based on current actuals

Operating Expenses

Operating Expenditures increased \$244,035 mainly due to an increase in Professional Services, Other Current Charges for Special Events, and Promotional Activities due to a mid-year budget adjustment. Also, Computer Software, SAAS increased due to funds allocated from Computer Software. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital, Debt, Transfers Out and Reserves

Overall, this budget increased \$411,566 over the FY24 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	447,102	706,542	706,542	336,429	832,932	126,390
5120002 - Disaster Relief	12,337	0	0	0	0	0
5122000 - Car Allowance	2,935	0	0	3,408	6,249	6,249
5122001 - Cell Phone Allowance	0	0	0	60	75	75
5130001 - Vacancy Factor	0	-12,366	-12,366	0	-14,579	-2,213
5140000 - Overtime	35	50	50	0	50	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	19,314	0	0	13,977	0	0
5160010 - Compensated Ann Leave Payoff	36,823	0	0	19,672	0	0
5160020 - Compensated Admin Leave	7,613	0	0	7,528	0	0
5170000 - Compensated Sick Leave	18,226	0	0	5,034	0	0
5170010 - Compensated Sick Leave Payoff	30,848	0	0	13,787	0	0
5210000 - Fica Taxes	41,627	54,055	54,055	28,997	63,725	9,670
5220000 - Retirement Contributions	76,902	106,878	106,878	63,905	135,786	28,908
5230000 - Health Insurance	110,486	194,558	194,558	77,187	192,112	-2,446
5231000 - Life Insurance	526	720	720	349	846	126
5232000 - Dental Insurance	2,150	2,824	2,824	1,303	3,022	198
5233000 - Lt Disability Insurance	816	1,126	1,126	533	1,327	201
5233100 - St Disability Insurance	1,201	1,988	1,988	766	2,341	353
5240000 - Workers' Compensation	914	1,062	1,062	595	1,082	20
5250000 - Unemployment Compensation	1,096	0	0	3,567	0	0
5270000 - Community Service Leave	202	0	0	801	0	0
Personnel Services:	\$811,152	\$1,057,437	\$1,057,437	\$577,902	\$1,224,968	\$167,531
Operating Expenses:						
5310000 - Professional Services	131,562	350,000	450,000	227,029	450,000	100,000
5340000 - Other Contractual Services	4,491	25,000	25,000	0	25,000	0
5340008 - Other Contractual Svc- Auction	215	0	0	88	0	0
5400000 - Travel And Per Diem	568	2,000	2,000	13	2,000	0
5410000 - Communications	1,929	5,000	5,000	1,435	5,000	0
5420000 - Freight & Postage Services	4	325	325	13	325	0
5450000 - Insurance	4,204	5,354	5,354	5,354	5,354	0
5460000 - Repair & Maintenance Svcs	0	0	0	129	0	0
5460010 - Repairs & Maint Software	0	0	0	1,548	2,000	2,000
5462000 - Rep & Maint-automotive	0	600	600	0	600	0
5470000 - Printing And Binding	940	6,000	6,000	472	6,000	0
5480000 - Promotional Activities	11,511	15,000	101,000	97,184	100,000	85,000
5486000 - Promotional-Public Relat Prog	9,251	30,000	30,000	25,375	30,000	0
5490000 - Oth Current Chgs & Obligations	7,678	17,000	17,000	2,625	17,000	0
5490008 - Oth Curr Chgs. Special Event	29,477	55,000	55,000	14,343	105,000	50,000
5490501 - OH-Workers' Compensation	2,766	3,076	3,076	3,076	3,616	540
5490502 - OH-Property & Liability Insuranc	373	490	490	490	490	0
5490503 - OH-Dental Insurance	710	737	737	737	866	129
5490504 - OH-Health Insurance	2,967	2,621	2,621	2,621	3,081	460
5490505 - OH-Life/AD&D, STD, LTD	528	601	601	601	707	106
5490509 - OH-Fleet Oversight	194	171	171	171	171	0
5490511 - OH-Fleet Fuel	0	354	354	354	354	0
5511000 - Office Supplies	2,222	1,300	1,300	1,060	1,300	0
5520000 - Operating Supplies	5,658	4,000	4,000	90	4,000	0

DEPARTMENT SUMMARY - COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520010 - Computer Software	1,681	5,500	5,500	621	0	-5,500
5520011 - Computer Software, SAAS	0	0	0	5,988	10,000	10,000
5520020 - Computer Hardware, Non-Capit:	0	6,500	6,500	1,547	6,500	0
5521000 - Gas & Oil	0	1,000	1,000	0	1,000	0
5522500 - Food	536	1,000	1,000	300	1,000	0
5540000 - Books,pubs,subs & Membership	5,121	6,000	6,000	989	7,300	1,300
5550000 - Training	1,044	2,000	2,000	0	2,000	0
Operating Expenses:	\$225,629	\$546,629	\$732,629	\$394,251	\$790,664	\$244,035
TOTAL EXPENDITURES:	\$1,036,781	\$1,604,066	\$1,790,066	\$972,153	\$2,015,632	\$411,566

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

TRENDS & ISSUES

In The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Hauling Permit Road Repair (1435), Planning Zoning and Design (1436), Development Review (1453), Tree Bank (1455), Community Development Administration (1457), Customer Care Administration (1458), Code Enforcement (1461), Parks Projects, (7200), Parks (7201), Shingle Creek (7222), and Heritage Park (7503).

Personnel Services

Personnel Services supports 111.28 FTEs, which is an increase of 1.55 FTEs over the FY24 Adopted budget due to the annual reevaluation of position appropriations and the addition of (2) Code Enforcement Officer I positions. Overall, Personnel Services increased \$281,237 due to the changes mentioned above and due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned changes and as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$1,210,810 primarily due to increases in Professional Services for Drainage Review Support Services, Surveying Services for Plat Process, Utility Services for BVL Utilities and Hickory Tree Community Park, and Other Current Charges.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY25.

Reserves for Capital is unchanged from FY24.

Overall, this budget increased \$710,998 over FY24 Adopted Budget

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues for Impact Fee Coordination, which are based on the administrative costs for School Impact Fees, Mobility Impact Fees, and Fire Impact Fees. Current Planning, Development Review and Planning & Design receive revenues from numerous permits, registration, application, and code violation fees. Park revenues are derived from the rental of park amenities such as pavilions and sports fields.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	4,808,468	6,377,157	5,824,157	3,389,700	6,472,781	95,624
5120002 - Disaster Relief	11,299	0	0	0	0	0
5120040 - Reduction In Force Pay	9,888	0	0	0	0	0
5122000 - Car Allowance	175	0	0	2,978	1,836	1,836
5122001 - Cell Phone Allowance	38	0	0	0	0	0
5124000 - Exec Deferred Compensation	248	0	0	0	0	0
5130001 - Vacancy Factor	0	-112,085	-112,085	0	-114,023	-1,938
5140000 - Overtime	34,019	27,700	118,700	90,923	42,700	15,000
5140002 - Overtime- Code Enforcement	2,326	0	0	0	0	0
5140003 - Overtime- Disaster Relief	2,977	0	0	0	0	0
5150300 - Class C Meals	0	0	0	157	0	0
5160000 - Compensated Annual Leave	328,921	0	0	210,620	0	0
5160010 - Compensated Ann Leave Payoff	55,569	0	0	74,037	0	0
5160020 - Compensated Admin Leave	59,563	0	0	44,312	0	0
5170000 - Compensated Sick Leave	197,526	0	0	162,912	0	0
5170010 - Compensated Sick Leave Payoff	97,753	0	0	107,157	0	0
5210000 - Fica Taxes	411,948	489,967	489,967	301,812	498,432	8,465
5220000 - Retirement Contributions	726,318	914,321	914,321	569,054	928,322	14,001
5230000 - Health Insurance	1,199,121	1,597,482	1,597,482	865,363	1,750,221	152,739
5231000 - Life Insurance	5,425	6,476	6,476	3,912	6,581	105
5232000 - Dental Insurance	29,077	33,669	33,669	20,207	34,366	697
5233000 - Lt Disability Insurance	8,519	10,203	10,203	5,983	10,366	163
5233100 - St Disability Insurance	12,586	18,187	18,187	8,814	18,450	263
5240000 - Workers' Compensation	60,619	64,854	64,854	44,715	59,136	-5,718
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
5270000 - Community Service Leave	0	0	0	2,096	0	0
Personnel Services:	\$8,062,380	\$9,427,931	\$8,965,931	\$5,908,050	\$9,709,168	\$281,237
Operating Expenses:						
5310000 - Professional Services	365,067	810,000	1,571,985	359,872	1,410,000	600,000
5310006 - Legal Fees	14,852	29,000	29,000	5,127	29,000	0
5312000 - Tax Collector Fees	7,543	5,755	5,755	1,830	5,755	0
5340000 - Other Contractual Services	1,038,121	1,233,164	1,225,459	663,903	1,269,192	36,028
5340001 - Miscellaneous Contractual Svcs	12	0	0	0	0	0
5340007 - Other Contractual Services-Penr	2,704	15,000	15,000	2,248	15,000	0
5340008 - Other Contractual Svc- Auction	170	0	0	544	0	0
5400000 - Travel And Per Diem	15,428	65,662	65,662	5,368	69,684	4,022
5410000 - Communications	55,965	55,024	55,024	38,170	59,199	4,175
5420000 - Freight & Postage Services	40,888	22,900	22,900	16,055	26,900	4,000
5430000 - Utility Services	209,054	126,831	126,831	121,266	204,786	77,955
5440000 - Rentals And Leases	21,455	18,579	18,579	12,729	13,881	-4,698
5450000 - Insurance	282,719	292,540	292,540	292,540	292,540	0
5460000 - Repair & Maintenance Svcs	483,962	1,205,610	1,063,374	235,450	1,002,609	-203,001
5460007 - R&M Road Milling and Resurfaci	0	0	0	137,971	0	0
5462000 - Rep & Maint-automotive	98,486	30,715	30,715	15,881	39,500	8,785
5462100 - Rep & Maint.-Sheriff's Site	0	33,779	33,779	34,427	75,910	42,131
5462200 - Repair & Maint-Auto Direct	0	6,000	6,000	26,096	55,511	49,511
5470000 - Printing And Binding	11,402	12,840	12,840	5,025	14,700	1,860
5490000 - Oth Current Chgs & Obligations	15,792	20,210	20,210	9,782	654,945	634,735

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	236,388	0	500	12,280	0	0
5490501 - OH-Workers' Compensation	33,347	37,082	37,082	37,082	37,604	522
5490502 - OH-Property & Liability Insuranc	25,102	26,761	26,761	26,761	26,761	0
5490503 - OH-Dental Insurance	8,451	8,838	8,838	8,838	8,956	118
5490504 - OH-Health Insurance	35,338	31,421	31,421	31,421	31,866	445
5490505 - OH-Life/AD&D, STD, LTD	6,283	7,280	7,280	7,280	7,384	104
5490509 - OH-Fleet Oversight	18,042	19,457	19,457	19,457	19,457	0
5490510 - OH-Fleet Maint	20,652	130,493	130,493	130,493	130,493	0
5490511 - OH-Fleet Fuel	0	40,356	40,356	40,356	40,356	0
5511000 - Office Supplies	20,531	33,222	33,222	12,548	31,598	-1,624
5512000 - Office Equipment	10,414	30,000	30,000	0	19,885	-10,115
5520000 - Operating Supplies	114,053	210,770	210,125	97,158	166,909	-43,861
5520010 - Computer Software	1,734	0	0	3,957	0	0
5520011 - Computer Software, SAAS	0	0	12,257	12,257	0	0
5520020 - Computer Hardware, Non-Capit:	19,251	0	53,202	31,681	0	0
5521000 - Gas & Oil	127,290	160,437	160,437	68,143	152,680	-7,757
5521001 - Gas & Oil- Marketing	50	0	0	0	0	0
5522000 - Chemicals	33,015	55,820	55,820	25,974	57,767	1,947
5522500 - Food	0	1,500	1,500	0	1,500	0
5525000 - Tools	15,628	17,393	17,393	6,122	17,893	500
5526000 - Clothing	343	720	720	0	720	0
5540000 - Books,pubs,subs & Membership	94,527	108,258	108,258	94,332	113,716	5,458
5541000 - Registration Fees	1,635	3,050	3,050	535	3,050	0
5550000 - Training	28,950	60,733	60,733	16,215	70,303	9,570
Operating Expenses:	\$3,514,642	\$4,967,200	\$5,644,558	\$2,667,173	\$6,178,010	\$1,210,810
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	12,000	12,000	0	0	-12,000
5640000 - Machinery & Equipment	260	6,720	18,635	12,115	0	-6,720
5640020 - Computer Hardware, Capital	0	5,500	7,000	0	0	-5,500
5650000 - Construction In Progress	168,276	756,829	756,829	-85,275	0	-756,829
Capital Outlay:	\$168,536	\$781,049	\$794,464	-\$73,160	\$0	-\$781,049
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	309,181	309,181	0	309,181	0
Reserves - Capital:	\$0	\$309,181	\$309,181	\$0	\$309,181	\$0
TOTAL EXPENDITURES:	\$11,745,558	\$15,485,361	\$15,714,134	\$8,502,063	\$16,196,359	\$710,998

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, including the Clerk of the Circuit Court, the Property Appraiser, Sheriff's Office, Supervisor of Elections, and the Tax Collector.

- **Clerk of the Circuit Court:** The Osceola Clerk of the Circuit Court and County Comptroller provides both Court related services as an Article V Judicial Officer and services directly to the Board of County Commissioners as the ex-officio clerk of the Board, accountant for the Board, County Auditor, County Recorder, and custodian of all County funds. The State approved budget for Article V and County Recorder duties are self-funded through revenue as a fee office, while the remaining services are funded directly by the Board of County Commissioners. The Personnel Services budget request includes a 4% salary adjustment, the updated FRS rates, and the anticipated 15% increase in Health and 3% Dental Insurance for those employees funded directly by the Board. A vacancy factor was not included as the Office expects to be fully staffed. The Indirect Cost Allocation for HR, Finance, IT, Legal, and Administrative expenses remains the same as FY24. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an increase over the FY24 Adopted Budget for a total FY25 General Fund Recommended Budget of \$5,148,904.
- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$8,830,245), \$7,890,934 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects an increase over the FY24 Adopted Budget. The Personnel Services request includes 2 new positions and a 3% salary increase. Operating expenses increased and there is a request for Capital Outlay for laptops, desktops, and cloud system backups. A Contingency Reserve has been requested at \$70,000. In addition, included in the General Fund are costs that are not included in the Property Appraiser's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall increase of 2.2% over the FY24 Adopted Budget for a total FY25 General Fund Recommended Budget of \$8,257,867.
- **Sheriff's Office:** The Sheriff's Office (SO) submitted a General Fund budget request for \$108,199,359 which represents an overall increase of 9.11% over the FY24 Adopted Budget. Of this total request, \$3M is being set aside in a dedicated reserve account to be released to the Sheriff upon the successful staffing of vacancies. Personnel Services represents an increase and includes a 5% salary increase and a 5% increase for insurance. This request includes funding for 19 new positions, of which 17 are for an additional patrol shift and 2 are civilian positions (Evidence Specialist and a Processing & Coding

Technician). The Personnel Services increase is due to pay structure adjustments to allow the agency to compete regionally in salary, benefits, and total compensation to allow for the recruitment and retention of qualified employees. The Sheriff's Office is currently in negotiations with the Fraternal Order of Police to establish a union which may have further impacts on the personnel budget. In addition to the SO's specific budget requests, the County also provides for other costs in the General Fund, as well as other Funds, associated with Property & Liability Insurances, building maintenance, and intergovernmental radio communication, as well as overhead costs which will be updated for the Tentative. Overall, the FY25 General Fund Recommended Budget totals \$112,604,485.

- **Supervisor of Elections:** The Supervisor of Elections (SOE) submitted a budget request of \$5,304,182, including a contingency request of \$10,000, reflecting a decrease over the FY24 Adopted Budget. The SOE will be preparing for a record number of voter participation. Additional personnel and operating cost are needed to comply with the rapid growth and the many new voting requirements placed on all Supervisors of Elections by the Florida Legislature during the past two years. These requirements include the canceling of all mail ballots at the end of each election cycle and the requirement to conduct list maintenance every year.

In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal. These are costs associated with Property & Liability Insurances (and corresponding overhead costs that will be updated for the Tentative Budget) and building maintenance. With these additional costs, the overall funding provided from the General Fund represents an overall decrease over the FY24 Adopted Budget for a total FY25 General Fund Recommended Budget of \$5,525,117.

- **Tax Collector:** Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. At this point in the budget process, the request reflects the same amount as the FY24 Adopted Budget. As this Office is fee-based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, postage, Other Contractual Services for Bank fees, building maintenance, and intergovernmental radio communications have been updated, but overhead costs will be updated for the Tentative. The overall FY25 General Fund Recommended Budget totals \$13,569,510.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of the Circuit Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

9111 - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted :	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended - FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	293,583	426,167	426,167	426,167	426,167	0
5490502 - OH-Property & Liability Insuranc	26,067	38,985	38,985	38,985	38,985	0
Operating Expenses:	\$319,650	\$465,152	\$465,152	\$465,152	\$465,152	\$0
Transfers Out:						
5910701 - Transfer Out Clerk of Court	3,440,829	3,671,808	3,671,808	2,753,856	3,832,329	160,521
Transfers Out:	\$3,440,829	\$3,671,808	\$3,671,808	\$2,753,856	\$3,832,329	\$160,521
TOTAL EXPENDITURES:	\$3,760,479	\$4,136,960	\$4,136,960	\$3,219,008	\$4,297,481	\$160,521

9121 - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted :	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended - FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	17,180	23,296	23,296	23,296	23,296	0
5490502 - OH-Property & Liability Insuranc	1,525	2,131	2,131	2,131	2,131	0
Operating Expenses:	\$18,705	\$25,427	\$25,427	\$25,427	\$25,427	\$0
Transfers Out:						
5910702 - Transfers Out-Supr Elections	4,610,949	6,371,842	6,382,080	4,852,835	5,294,182	-1,077,660
Transfers Out:	\$4,610,949	\$6,371,842	\$6,382,080	\$4,852,835	\$5,294,182	-\$1,077,660
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$4,629,654	\$6,407,269	\$6,417,507	\$4,878,262	\$5,329,609	-\$1,077,660

9131 - TAX COLLECTOR

Expenditure Categories:	FY23 Actuals:	FY24 Adopted :	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended - FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	9,818,005	12,201,487	12,201,487	11,633,387	12,201,487	0
5420000 - Freight & Postage Services	64,000	50,000	50,000	83,000	50,000	0
5450000 - Insurance	68,582	174,712	174,712	174,712	174,712	0
5490502 - OH-Property & Liability Insuranc	6,089	15,982	15,982	15,982	15,982	0
Operating Expenses:	\$9,956,676	\$12,442,181	\$12,442,181	\$11,907,081	\$12,442,181	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	18,562	20,007	20,007	15,005	21,703	1,696
Transfers Out:	\$18,562	\$20,007	\$20,007	\$15,005	\$21,703	\$1,696
TOTAL EXPENDITURES:	\$9,975,238	\$12,462,188	\$12,462,188	\$11,922,086	\$12,463,884	\$1,696

9141 - PROPERTY APPRAISER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted :	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended - FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	162,256	130,000	175,000	0	130,000	0
5450000 - Insurance	32,830	37,567	37,567	37,567	37,567	0
5490502 - OH-Property & Liability Insuranc	2,915	3,437	3,437	3,437	3,437	0
Operating Expenses:	\$198,001	\$171,004	\$216,004	\$41,004	\$171,004	\$0
Transfers Out:						
5910704 - Transfers out-Property Appr	7,004,722	7,421,945	7,438,339	5,577,425	7,890,934	468,989
Transfers Out:	\$7,004,722	\$7,421,945	\$7,438,339	\$5,577,425	\$7,890,934	\$468,989
TOTAL EXPENDITURES:	\$7,202,723	\$7,592,949	\$7,654,343	\$5,618,429	\$8,061,938	\$468,989

9151 - SHERIFF

Expenditure Categories:	FY23 Actuals:	FY24 Adopted :	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended - FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	2,232,837	2,017,115	2,017,115	2,017,115	2,017,115	0
5490502 - OH-Property & Liability Insuranc	198,256	184,522	184,522	184,522	184,522	0
Operating Expenses:	\$2,431,093	\$2,201,637	\$2,201,637	\$2,201,637	\$2,201,637	\$0
Transfers Out:						
5910158 - Tran Out-intergov Radio Commu	594,467	646,242	646,242	484,682	814,060	167,818
5910705 - Transfers out-Sheriff	92,035,978	99,165,551	99,165,551	82,624,145	105,199,359	6,033,808
Transfers Out:	\$92,630,445	\$99,811,793	\$99,811,793	\$83,108,827	\$106,013,419	\$6,201,626
TOTAL EXPENDITURES:	\$95,061,538	\$102,013,430	\$102,013,430	\$85,310,464	\$108,215,056	\$6,201,626

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), and Courthouse Security (2161).

Personnel Services

Personnel Services supports 446.45 FTEs which is an increase of 1.00 FTE from the FY24 Adopted Budget due to a borrowed position being returned in FY25. Personnel Services increased \$611,797 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book for eligible non-union employees

Operating Expenses

Operating Expenditures increased \$2,598,495 primarily due to Professional Services mid-year transfers to cover increased costs in temporary labor. In addition, Other Contractual Services increased to support Inmate Transportation-G4S and Allied Universal Security Services.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes monitoring medical equipment for Inmate Medical.

Overall, this Department's budget increased \$3,170,629 over the FY24 Adopted Budget.

REVENUES

The Corrections Department is primarily supported by the General Fund. This Department also generates revenue from Federal and State grants, commissions from inmate phone services, court fees, probation fees, and reimbursements.

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	20,809,601	25,645,815	23,782,148	15,382,613	25,924,929	279,114
5120002 - Disaster Relief	179,693	0	0	0	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5122000 - Car Allowance	64	0	0	3,198	5,803	5,803
5122001 - Cell Phone Allowance	0	0	0	169	224	224
5130000 - Other Salaries & Wages	65,541	0	0	74,582	0	0
5130001 - Vacancy Factor	0	-472,674	-472,674	0	-477,557	-4,883
5140000 - Overtime	2,921,920	658,000	658,000	2,175,393	658,000	0
5140003 - Overtime- Disaster Relief	28,775	0	0	0	0	0
5150010 - Uniform Allowance	62,157	60,600	60,600	25,668	60,000	-600
5150020 - FTO Training	32,621	45,000	45,000	41,454	45,000	0
5150035 - Educ Incentive Corrections	82,963	91,572	91,572	62,392	91,572	0
5150300 - Class C Meals	544	0	0	952	0	0
5160000 - Compensated Annual Leave	1,107,799	0	0	805,879	0	0
5160010 - Compensated Ann Leave Payoff	223,110	0	0	175,587	0	0
5160020 - Compensated Admin Leave	57,771	0	0	54,745	0	0
5170000 - Compensated Sick Leave	746,437	0	0	603,552	0	0
5170010 - Compensated Sick Leave Payoff	168,038	0	0	178,278	0	0
5170020 - Sick Bank Leave	26,162	0	0	31,708	0	0
5210000 - Fica Taxes	1,940,714	2,066,303	2,066,303	1,439,210	2,087,622	21,319
5220000 - Retirement Contributions	5,963,725	6,501,086	6,501,086	4,848,706	6,651,135	150,049
5230000 - Health Insurance	4,715,771	6,802,349	6,802,349	3,578,012	7,080,235	277,886
5231000 - Life Insurance	21,053	26,778	26,778	15,869	27,024	246
5232000 - Dental Insurance	110,977	136,471	136,471	78,427	132,975	-3,496
5233000 - Lt Disability Insurance	32,959	41,620	41,620	24,194	41,928	308
5233100 - St Disability Insurance	48,917	74,316	74,316	35,811	74,891	575
5240000 - Workers' Compensation	801,651	781,746	781,746	547,910	666,998	-114,748
5250000 - Unemployment Compensation	13,548	0	0	9,510	0	0
5270000 - Community Service Leave	45	0	0	525	0	0
Personnel Services:	\$40,162,556	\$42,641,731	\$40,778,064	\$30,194,345	\$43,253,528	\$611,797
Operating Expenses:						
5310000 - Professional Services	1,431,046	667,396	2,531,063	1,574,710	3,048,123	2,380,727
5310006 - Legal Fees	58,287	110,000	110,000	33,151	110,000	0
5314000 - Medical Svcs	1,221,737	1,076,295	1,076,295	555,530	1,076,295	0
5340000 - Other Contractual Services	3,297,755	4,698,619	4,691,466	2,489,134	5,008,175	309,556
5340002 - Other Contr Svcs Pre Booking	1,094,746	1,476,295	1,476,295	390,281	1,476,295	0
5340008 - Other Contractual Svc- Auction	0	0	0	172	0	0
5400000 - Travel And Per Diem	38,975	70,500	70,500	18,203	69,500	-1,000
5410000 - Communications	42,076	43,378	43,378	23,849	41,214	-2,164
5420000 - Freight & Postage Services	10,200	11,250	11,250	6,222	11,250	0
5430000 - Utility Services	7,790	10,502	10,502	4,612	9,563	-939
5440000 - Rentals And Leases	45,237	57,298	57,298	31,726	53,851	-3,447
5450000 - Insurance	770,872	992,653	992,653	992,653	992,653	0
5460000 - Repair & Maintenance Svcs	16,574	100,379	172,131	121,913	49,550	-50,829
5460010 - Repairs & Maint Software	15,929	0	0	9,148	13,000	13,000
5462000 - Rep & Maint-automotive	27,602	4,000	4,000	1,035	500	-3,500
5462100 - Rep & Maint-Sheriff's Site	0	18,897	18,897	4,966	22,800	3,903
5462200 - Repair & Maint-Auto Direct	0	15,000	15,000	696	6,629	-8,371

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5470000 - Printing And Binding	45,853	46,500	46,500	14,566	49,000	2,500
5480000 - Promotional Activities	0	0	0	4,353	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	1,415	0	0
5490501 - OH-Workers' Compensation	134,808	150,565	150,565	150,565	150,903	338
5490502 - OH-Property & Liability Insuranc	68,446	90,806	90,806	90,806	90,806	0
5490503 - OH-Dental Insurance	34,379	35,822	35,822	35,822	35,779	-43
5490504 - OH-Health Insurance	143,684	127,368	127,368	127,368	127,224	-144
5490505 - OH-Life/AD&D, STD, LTD	25,593	29,188	29,188	29,188	29,320	132
5490509 - OH-Fleet Oversight	7,372	4,437	4,437	4,437	4,437	0
5490510 - OH-Fleet Maint	8,103	3,434	3,434	3,434	3,434	0
5490511 - OH-Fleet Fuel	0	9,204	9,204	9,204	9,204	0
5511000 - Office Supplies	176,879	178,457	178,457	124,369	208,735	30,278
5512000 - Office Equipment	97,690	26,600	26,600	22,010	18,600	-8,000
5520000 - Operating Supplies	308,957	596,761	595,622	251,973	575,507	-21,254
5520003 - Operating Supplies - Communic:	0	0	0	23,512	0	0
5520010 - Computer Software	6,716	0	0	350	0	0
5520011 - Computer Software, SAAS	0	0	0	75,534	0	0
5520020 - Computer Hardware, Non-Capit:	38,806	0	22,799	22,387	0	0
5520200 - Ammunition	33,202	45,000	45,000	32,123	40,000	-5,000
5521000 - Gas & Oil	16,667	43,601	43,601	26,020	43,800	199
5521005 - Gas & Oil-Direct	1,412	5,474	5,474	1,029	5,500	26
5522000 - Chemicals	51,827	103,000	103,000	53,095	107,292	4,292
5522500 - Food	148	0	0	800	0	0
5524000 - Oper Supp-miscellaneous	419,323	457,000	457,000	166,924	457,000	0
5526000 - Clothing	145,753	202,300	202,300	55,391	198,800	-3,500
5528000 - Medicine	497,180	601,000	601,000	447,080	601,000	0
5540000 - Books,pubs,subs & Membership	22,288	18,265	18,265	10,459	19,456	1,191
5541000 - Registration Fees	77,668	61,800	61,800	43,422	64,600	2,800
5550000 - Training	15,958	104,016	116,016	65,329	61,760	-42,256
Operating Expenses:	\$10,457,536	\$12,293,060	\$14,254,986	\$8,150,965	\$14,891,555	\$2,598,495
Capital Outlay:						
5640000 - Machinery & Equipment	15,350	54,663	164,688	11,633	15,000	-39,663
Capital Outlay:	\$15,350	\$54,663	\$164,688	\$11,633	\$15,000	-\$39,663
TOTAL EXPENDITURES:	\$50,635,443	\$54,989,454	\$55,197,738	\$38,356,943	\$58,160,083	\$3,170,629

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners.

Personnel Services

Personnel Services supports 9.00 FTEs which is an increase of 1.00 FTE from the FY24 Adopted Budget due to the addition of an Assistant County Attorney added mid-year. Personnel Services increased \$205,819 as a result of the mid-year addition, as well as due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE addition, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$46,348 mainly due to Books, Pubs, Subs & Memberships for a Public Records System software to assist with public record requests.

Capital, Debt, Transfers Out and Reserves

Overall, this budget increased \$252,167 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	760,614	850,319	850,319	654,051	986,354	136,035
5122000 - Car Allowance	7,846	7,800	7,800	6,130	9,026	1,226
5123000 - Exec Insurance Supplemental	5,097	0	0	5,475	0	0
5130001 - Vacancy Factor	0	-14,881	-14,881	0	-17,262	-2,381
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	28,129	0	0	18,070	0	0
5160010 - Compensated Ann Leave Payoff	23,460	0	0	10,157	0	0
5160020 - Compensated Admin Leave	12,388	0	0	16,210	0	0
5170000 - Compensated Sick Leave	2,680	0	0	4,615	0	0
5170010 - Compensated Sick Leave Payoff	4,145	0	0	9,074	0	0
5210000 - Fica Taxes	58,247	65,051	65,051	50,397	75,457	10,406
5220000 - Retirement Contributions	233,235	234,795	234,795	202,226	285,909	51,114
5230000 - Health Insurance	133,572	152,048	152,048	113,628	160,428	8,380
5231000 - Life Insurance	808	863	863	704	1,001	138
5232000 - Dental Insurance	2,474	2,680	2,680	2,142	3,069	389
5233000 - Lt Disability Insurance	1,227	1,298	1,298	1,038	1,502	204
5233100 - St Disability Insurance	1,666	2,128	2,128	1,418	2,481	353
5240000 - Workers' Compensation	1,097	966	966	803	921	-45
Personnel Services:	\$1,276,701	\$1,303,067	\$1,303,067	\$1,096,138	\$1,508,886	\$205,819
Operating Expenses:						
5310000 - Professional Services	8,998	0	0	0	0	0
5310006 - Legal Fees	281,040	750,000	750,000	234,943	750,000	0
5340000 - Other Contractual Services	0	0	0	451	0	0
5400000 - Travel And Per Diem	6,812	7,000	7,000	2,062	11,250	4,250
5410000 - Communications	3,419	1,800	1,800	1,550	2,900	1,100
5420000 - Freight & Postage Services	912	700	700	551	1,125	425
5450000 - Insurance	5,743	6,889	6,889	6,889	6,889	0
5470000 - Printing And Binding	146	0	0	20	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	250	0	0
5490501 - OH-Workers' Compensation	2,128	2,704	2,704	2,704	3,042	338
5490502 - OH-Property & Liability Insuranc	510	630	630	630	630	0
5490503 - OH-Dental Insurance	546	648	648	648	729	81
5490504 - OH-Health Insurance	2,282	2,304	2,304	2,304	2,592	288
5490505 - OH-Life/AD&D, STD, LTD	406	528	528	528	594	66
5511000 - Office Supplies	4,716	5,000	5,000	3,337	8,000	3,000
5512000 - Office Equipment	0	0	0	321	0	0
5520000 - Operating Supplies	1,317	3,300	3,300	505	5,300	2,000
5540000 - Books,pubs,subs & Membership	16,467	17,000	17,000	8,757	50,000	33,000
5541000 - Registration Fees	4,198	3,000	3,000	3,338	4,800	1,800
Operating Expenses:	\$339,640	\$801,503	\$801,503	\$269,787	\$847,851	\$46,348
TOTAL EXPENDITURES:	\$1,616,341	\$2,104,570	\$2,104,570	\$1,365,925	\$2,356,737	\$252,167

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Juvenile Alternative Sanctions (1525), Supervised Visitations (1528), Domestic Violence (1529), and Mediation (1542).

Personnel Services

Personnel Services supports 21.62 FTEs, which is an increase of 1.00 FTE from the FY24 Adopted Budget due to the request for a Guardianship Court Monitor position. In addition, Personnel Services increased \$225,299 due to the additional FTE, a reclass of an Administrative Secretary to a Court Operations Coordinator, and due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned additional FTE as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$73,338 primarily due to a decrease in Other Current Charges-Courts as self-balancing offices' estimated balances from prior year are budgeted in this account.

Capital, Debt, Transfers Out and Reserves

Overall, this Department reflects an increase of \$151,961 over the FY24 Adopted Budget.

REVENUES

This Department is funded by the General Fund; however, there are 4 offices within this Department that bring in revenues to support operations which are as follows:

- Court Innovations is funded by 25% of every \$65 collected for any felony, misdemeanor, or criminal traffic offense.
- Teen Court is funded by a \$3.00 fee assessed in addition to a fine, civil penalty, violation of a criminal law, a delinquent act or municipal or county ordinance.
- The Mediation Office is funded by Fund Balance.
- Jury Services is funded by revenues from the Clerk of Courts due to an inter-local agreement.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	736,741	919,988	919,988	566,044	1,064,482	144,494
5130000 - Other Salaries & Wages	18,363	0	0	12,612	0	0
5130001 - Vacancy Factor	0	-16,101	-16,101	0	-18,633	-2,532
5140000 - Overtime	41	100	100	63	100	0
5160000 - Compensated Annual Leave	42,421	0	0	31,286	0	0
5160010 - Compensated Ann Leave Payoff	1,120	0	0	6,975	0	0
5160020 - Compensated Admin Leave	1,339	0	0	204	0	0
5170000 - Compensated Sick Leave	33,870	0	0	24,954	0	0
5170010 - Compensated Sick Leave Payoff	1,818	0	0	2,654	0	0
5210000 - Fica Taxes	61,889	70,385	70,385	47,723	81,441	11,056
5220000 - Retirement Contributions	101,080	118,605	118,605	85,446	132,755	14,150
5230000 - Health Insurance	217,616	255,733	255,733	165,651	312,638	56,905
5231000 - Life Insurance	812	886	886	643	990	104
5232000 - Dental Insurance	5,326	5,918	5,918	4,205	6,592	674
5233000 - Lt Disability Insurance	1,274	1,399	1,399	983	1,557	158
5233100 - St Disability Insurance	1,909	2,530	2,530	1,473	2,819	289
5240000 - Workers' Compensation	1,333	1,381	1,381	964	1,382	1
5250000 - Unemployment Compensation	3,300	0	0	0	0	0
Personnel Services:	\$1,230,254	\$1,360,824	\$1,360,824	\$951,880	\$1,586,123	\$225,299
Operating Expenses:						
5340000 - Other Contractual Services	66,810	149,000	149,000	45,157	153,000	4,000
5400000 - Travel And Per Diem	9,672	7,400	7,400	3,218	10,710	3,310
5410000 - Communications	12,331	12,600	12,600	6,582	14,900	2,300
5420000 - Freight & Postage Services	3,797	5,000	5,000	3,370	5,100	100
5440000 - Rentals And Leases	29,871	34,560	34,560	19,589	36,300	1,740
5450000 - Insurance	10,685	80,088	80,088	80,088	80,088	0
5460000 - Repair & Maintenance Svcs	1,162	28,350	28,350	13,657	33,550	5,200
5460010 - Repairs & Maint Software	0	0	0	13,645	0	0
5470000 - Printing And Binding	631	800	800	890	2,075	1,275
5490000 - Oth Current Chgs & Obligations	0	70,520	102,795	0	73,595	3,075
5490501 - OH-Workers' Compensation	5,964	6,632	6,632	6,632	7,307	675
5490502 - OH-Property & Liability Insuranc	6,706	7,325	7,325	7,325	7,325	0
5490503 - OH-Dental Insurance	1,404	1,458	1,458	1,458	1,539	81
5490504 - OH-Health Insurance	5,868	5,184	5,184	5,184	5,472	288
5490505 - OH-Life/AD&D, STD, LTD	1,044	1,188	1,188	1,188	1,254	66
5490900 - Other Current Charges-courts	0	436,253	492,415	0	348,045	-88,208
5511000 - Office Supplies	5,230	9,965	9,965	4,166	10,075	110
5520000 - Operating Supplies	9,981	12,525	12,525	8,102	7,725	-4,800
5522500 - Food	764	1,850	1,850	529	1,950	100
5540000 - Books,pubs,subs & Membership	3,976	9,260	9,260	1,228	5,110	-4,150
5541000 - Registration Fees	4,919	4,375	4,375	3,428	5,875	1,500
5550000 - Training	478	200	200	347	200	0
Operating Expenses:	\$181,294	\$884,533	\$972,970	\$225,782	\$811,195	-\$73,338
TOTAL EXPENDITURES:	\$1,411,548	\$2,245,357	\$2,333,794	\$1,177,663	\$2,397,318	\$151,961

DEPARTMENT SUMMARY – DEBT SERVICE

TRENDS & ISSUES

This cost center captures Principal, Interest, and Reserves for Debt costs associated with debt payments due from the General Fund. Debt Service Principal and Interest expenses are for the Toho Water Authority (TWA) Interlocal Agreement and Vehicle Leases. Reserves for Debt-Future Payment is for Tools, Sheriff's Vehicles, Fleet Vehicles, and Heavy Equipment.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY - DEBT SERVICE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,221,863	2,384,879	2,384,879	2,116,167	2,725,375	340,496
5710004 - Principal - Lessee	150,304	0	0	0	0	0
5710005 - Principal-SBITAs	276,956	0	0	0	0	0
5720000 - Interest	116,437	84,124	84,124	92,337	132,683	48,559
5720004 - Interest-Lessee	8,321	0	0	0	0	0
5720005 - Interest-SBITAs	10,180	0	0	0	0	0
Debt Service:	\$2,784,061	\$2,469,003	\$2,469,003	\$2,208,504	\$2,858,058	\$389,055
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	663,276	663,276	0	857,801	194,525
Reserves - Debt:	\$0	\$663,276	\$663,276	\$0	\$857,801	\$194,525
TOTAL EXPENDITURES:	\$2,784,061	\$3,132,279	\$3,132,279	\$2,208,504	\$3,715,859	\$583,580

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

Personnel Services

Personnel Services supports 4.24 FTEs which is a decrease of .06 FTEs from the FY24 Adopted Budget. This is the result of the annual reevaluation of position allocations. Overall, Personnel Services decreased \$17,022 due to these allocation changes, and in addition to the following:

- Retirement and Workers' Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of employee plan selections and position reallocations; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$9,120 primarily due to increases in Repair & Maintenance for the AV Maintenance agreement, as well as increased Training-related expenditures.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not requested for FY25.

Overall, this budget decreased \$16,102 from the FY24 Adopted Budget.

REVENUES

This office is supported by General Fund revenues and grants, as well as moderate rental revenue through a lease agreement with the Florida Department of Health in Osceola County.

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	211,960	363,539	363,539	179,236	359,100	-4,439
5120002 - Disaster Relief	25,214	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,279	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	68	90	90
5130001 - Vacancy Factor	0	-6,382	-6,382	0	-6,305	77
5140000 - Overtime	0	1,200	1,200	0	1,200	0
5150300 - Class C Meals	0	0	0	97	0	0
5160000 - Compensated Annual Leave	17,611	0	0	5,221	0	0
5160010 - Compensated Ann Leave Payoff	23,330	0	0	0	0	0
5160020 - Compensated Admin Leave	5,123	0	0	4,138	0	0
5170000 - Compensated Sick Leave	4,044	0	0	3,812	0	0
5170010 - Compensated Sick Leave Payoff	36,134	0	0	0	0	0
5210000 - Fica Taxes	22,500	27,902	27,902	13,434	27,561	-341
5220000 - Retirement Contributions	57,739	76,821	76,821	44,878	75,159	-1,662
5230000 - Health Insurance	51,053	87,979	87,979	45,760	74,934	-13,045
5231000 - Life Insurance	261	372	372	217	369	-3
5232000 - Dental Insurance	994	1,375	1,375	835	1,443	68
5233000 - Lt Disability Insurance	404	576	576	332	570	-6
5233100 - St Disability Insurance	590	1,016	1,016	486	1,012	-4
5240000 - Workers' Compensation	501	547	547	288	469	-78
Personnel Services:	\$457,483	\$554,945	\$554,945	\$300,080	\$537,923	-\$17,022
Operating Expenses:						
5310000 - Professional Services	6,827	1,768	1,768	817	2,600	832
5340000 - Other Contractual Services	84,518	16,255	16,255	0	17,070	815
5340008 - Other Contractual Svc- Auction	0	0	0	1	0	0
5400000 - Travel And Per Diem	5,005	2,400	2,400	1,235	7,750	5,350
5410000 - Communications	7,861	8,180	8,180	4,031	10,480	2,300
5420000 - Freight & Postage Services	650	300	300	0	300	0
5430000 - Utility Services	4,914	6,000	6,000	1,272	6,000	0
5440000 - Rentals And Leases	59,093	72,375	72,375	70,539	72,432	57
5450000 - Insurance	15,705	26,352	26,352	26,352	26,352	0
5460000 - Repair & Maintenance Svcs	39,332	19,441	19,441	5,912	41,500	22,059
5460010 - Repairs & Maint Software	15,360	33,430	33,430	35,375	0	-33,430
5462000 - Rep & Maint-automotive	5,713	0	0	0	300	300
5462100 - Rep & Maint.-Sheriff's Site	0	4,500	4,500	4,181	6,500	2,000
5462200 - Repair & Maint-Auto Direct	0	0	1,379	0	0	0
5470000 - Printing And Binding	4,982	4,000	4,000	1,745	4,000	0
5480000 - Promotional Activities	1,286	3,000	3,000	3,019	3,000	0
5490501 - OH-Workers' Compensation	1,290	1,451	1,451	1,451	1,433	-18
5490502 - OH-Property & Liability Insuranc	1,394	2,411	2,411	2,411	2,411	0
5490503 - OH-Dental Insurance	332	348	348	348	343	-5
5490504 - OH-Health Insurance	1,385	1,236	1,236	1,236	1,221	-15
5490505 - OH-Life/AD&D, STD, LTD	246	284	284	284	281	-3
5490509 - OH-Fleet Oversight	3,880	3,413	3,413	3,413	3,413	0
5490510 - OH-Fleet Maint	1,139	10,302	10,302	10,302	10,302	0
5490511 - OH-Fleet Fuel	0	7,080	7,080	7,080	7,080	0
5511000 - Office Supplies	3,909	7,050	7,050	2,995	6,050	-1,000
5512000 - Office Equipment	13,683	5,300	5,300	4,979	9,500	4,200

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	3,955	6,500	6,500	759	7,500	1,000
5520003 - Operating Supplies - Communic:	1,650	0	0	0	0	0
5520005 - OS Personal Protect Equip	100	0	0	0	0	0
5520010 - Computer Software	1,788	2,670	2,670	2,334	0	-2,670
5520020 - Computer Hardware, Non-Capit:	3,016	0	0	0	0	0
5521000 - Gas & Oil	4,483	3,500	3,500	2,256	4,550	1,050
5521005 - Gas & Oil-Direct	87	4,000	4,000	0	2,500	-1,500
5522500 - Food	65,181	1,500	1,500	158	2,000	500
5526000 - Clothing	4,071	500	500	679	1,000	500
5540000 - Books,pubs,subs & Membership	1,413	1,145	1,145	554	1,653	508
5541000 - Registration Fees	1,675	1,110	1,110	1,485	2,400	1,290
5550000 - Training	3,600	20,000	20,000	2,734	25,000	5,000
Operating Expenses:	\$369,521	\$277,801	\$279,180	\$199,937	\$286,921	\$9,120
Capital Outlay:						
5640000 - Machinery & Equipment	7,804	8,200	6,821	0	0	-8,200
Capital Outlay:	\$7,804	\$8,200	\$6,821	\$0	\$0	-\$8,200
TOTAL EXPENDITURES:	\$834,807	\$840,946	\$840,946	\$500,017	\$824,844	-\$16,102

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

Personnel Services

Personnel Services supports 14.70 FTEs, which is an increase of 1.40 FTEs over the FY24 Adopted Budget. The increase in FTEs is due to the addition of the Grants Specialist and Grants Manager positions, which was partially offset by the reallocation of the Training & Special Projects Coordinator.

Personnel Services increased \$246,593 due to the above-mentioned changes and the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTEs additions, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$1,181 based on operational needs.

Overall, this budget increased \$247,774 over the FY24 Adopted Budget.

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board's employees.

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	749,167	936,064	1,028,690	581,433	1,081,393	145,329
5120002 - Disaster Relief	2,447	0	0	0	0	0
5120040 - Reduction In Force Pay	4,944	0	0	0	0	0
5122000 - Car Allowance	241	0	0	2,006	3,482	3,482
5122001 - Cell Phone Allowance	19	0	0	270	402	402
5124000 - Exec Deferred Compensation	124	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,408	-16,408	0	-18,951	-2,543
5140000 - Overtime	234	1,500	1,500	0	1,500	0
5160000 - Compensated Annual Leave	36,599	0	0	25,817	0	0
5160010 - Compensated Ann Leave Payoff	6,571	0	0	6,091	0	0
5160020 - Compensated Admin Leave	12,260	0	0	11,054	0	0
5170000 - Compensated Sick Leave	17,959	0	0	14,481	0	0
5170010 - Compensated Sick Leave Payoff	11,082	0	0	11,706	0	0
5210000 - Fica Taxes	62,018	71,723	78,809	48,376	82,840	11,117
5220000 - Retirement Contributions	139,661	137,510	150,079	111,411	182,450	44,940
5230000 - Health Insurance	159,112	195,473	207,567	120,549	238,172	42,699
5231000 - Life Insurance	818	951	1,044	659	1,099	148
5232000 - Dental Insurance	3,338	4,064	4,454	2,595	4,444	380
5233000 - Lt Disability Insurance	1,286	1,501	1,649	1,012	1,732	231
5233100 - St Disability Insurance	1,872	2,673	2,895	1,470	3,079	406
5240000 - Workers' Compensation	1,332	1,406	1,545	989	1,408	2
5270000 - Community Service Leave	1,454	0	0	0	0	0
Personnel Services:	\$1,212,537	\$1,336,457	\$1,461,824	\$939,921	\$1,583,050	\$246,593
Operating Expenses:						
5340000 - Other Contractual Services	7,664	10,000	10,000	6,500	10,000	0
5400000 - Travel And Per Diem	591	12,250	12,250	6,421	12,250	0
5420000 - Freight & Postage Services	1,060	1,500	1,500	845	1,500	0
5440000 - Rentals And Leases	2,288	3,960	3,960	1,080	3,960	0
5450000 - Insurance	8,387	11,638	11,638	11,638	11,638	0
5462000 - Rep & Maint-automotive	0	300	300	0	100	-200
5470000 - Printing And Binding	2,371	700	700	2,863	1,200	500
5490000 - Oth Current Chgs & Obligations	530	1,200	1,200	0	1,200	0
5490501 - OH-Workers' Compensation	3,708	4,495	4,495	4,495	4,968	473
5490502 - OH-Property & Liability Insuranc	745	1,065	1,065	1,065	1,065	0
5490503 - OH-Dental Insurance	952	1,077	1,077	1,077	1,190	113
5490504 - OH-Health Insurance	3,978	3,830	3,830	3,830	4,233	403
5490505 - OH-Life/AD&D, STD, LTD	708	878	878	878	970	92
5490509 - OH-Fleet Oversight	194	171	171	171	171	0
5490511 - OH-Fleet Fuel	0	354	354	354	354	0
5511000 - Office Supplies	4,538	8,000	8,000	1,693	8,000	0
5512000 - Office Equipment	0	3,000	3,000	0	3,000	0
5520000 - Operating Supplies	8,175	13,000	13,000	-124	13,000	0
5521000 - Gas & Oil	0	200	200	0	0	-200
5540000 - Books,pubs,subs & Membership	1,110	1,941	1,941	3,675	1,941	0
5541000 - Registration Fees	1,660	1,750	1,750	0	1,750	0
Operating Expenses:	\$48,659	\$81,309	\$81,309	\$46,460	\$82,490	\$1,181

DEPARTMENT SUMMARY - FINANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,261,196	\$1,417,766	\$1,543,133	\$986,381	\$1,665,540	\$247,774

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee, and Vine Street CRAs, as well as arbitrage, litigation, consulting expenses, and the in-kind match for the Build Back Better Regional Challenge grant.

Personnel Services

Personnel Services includes 1.00 FTE, which is an increase of .60 FTE compared to the FY24 Adopted Budget due to the allocation of the Special Projects Coordinator. Overall Personnel Services increased \$69,183 due to this change as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of the above-mentioned FTE increase as well as rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses include funding for the CRA's, litigation expenses, juvenile justice, merchant fees, and other operational expenses. Grants & Aids includes funding for standby detail for community events.

Overall, this budget increased by \$1,061,092 primarily due to revised funding for the CRA's and the purchase of software for debt management.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	89,555	345,847	345,847	74,164	393,603	47,756
5120002 - Disaster Relief	1,449	0	0	0	0	0
5122000 - Car Allowance	103	0	0	1,697	2,500	2,500
5122001 - Cell Phone Allowance	0	0	0	240	298	298
5130001 - Vacancy Factor	0	-6,052	-6,052	0	-6,887	-835
5160000 - Compensated Annual Leave	4,673	0	0	3,390	0	0
5160020 - Compensated Admin Leave	1,872	0	0	1,386	0	0
5170000 - Compensated Sick Leave	2,443	0	0	2,107	0	0
5170010 - Compensated Sick Leave Payoff	2,305	0	0	2,517	0	0
5210000 - Fica Taxes	7,677	26,458	26,458	6,387	30,111	3,653
5220000 - Retirement Contributions	25,126	60,642	60,642	21,832	68,857	8,215
5230000 - Health Insurance	15,200	9,602	9,602	11,824	16,754	7,152
5231000 - Life Insurance	102	348	348	84	399	51
5232000 - Dental Insurance	331	135	135	250	341	206
5233000 - Lt Disability Insurance	161	393	393	130	468	75
5233100 - St Disability Insurance	207	484	484	156	601	117
5240000 - Workers' Compensation	163	518	518	125	513	-5
5270000 - Community Service Leave	703	0	0	0	0	0
Personnel Services:	\$152,070	\$438,375	\$438,375	\$126,290	\$507,558	\$69,183
Operating Expenses:						
5310000 - Professional Services	201,150	1,238,130	1,477,050	581,698	1,233,480	-4,650
5320000 - Accounting & Auditing Svcs	362,356	273,075	273,075	242,722	276,925	3,850
5340000 - Other Contractual Services	391,646	446,902	446,902	335,309	446,902	0
5340008 - Other Contractual Svc- Auction	3,284	0	0	1,503	0	0
5420000 - Freight & Postage Services	0	0	0	14	0	0
5440000 - Rentals And Leases	2,731	5,400	5,400	4,155	5,600	200
5450000 - Insurance	84,266	18,607	18,607	18,607	18,607	0
5490000 - Oth Current Chgs & Obligations	4,230,266	5,278,639	5,292,553	4,802,290	6,246,148	967,509
5490001 - Other- Adm Costs CST	41,105	41,451	41,451	20,801	41,451	0
5490021 - Regal Bay MSTU	0	122	122	0	122	0
5490090 - Property Taxes	0	8,250	8,250	0	8,250	0
5490500 - Reimbursement Of Py Revenue	146	0	0	0	0	0
5490501 - OH-Workers' Compensation	15,790	17,409	17,409	17,409	17,409	0
5490502 - OH-Property & Liability Insuranc	1,729	1,696	1,696	1,696	1,696	0
5490503 - OH-Dental Insurance	3,986	4,547	4,547	4,547	4,547	0
5490504 - OH-Health Insurance	16,696	17,409	17,409	17,409	17,409	0
5490505 - OH-Life/AD&D, STD, LTD	2,940	3,329	3,329	3,329	3,329	0
5490509 - OH-Fleet Oversight	970	338	338	338	338	0
5490510 - OH-Fleet Maint	0	72,116	72,116	72,116	72,116	0
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,062	0
5511000 - Office Supplies	512	500	500	417	500	0
5520011 - Computer Software, SAAS	6,667	0	0	31,333	25,000	25,000
5540000 - Books,pubs,subs & Membership	4,705	0	0	4,857	0	0
Operating Expenses:	\$5,370,944	\$7,428,982	\$7,681,816	\$6,161,613	\$8,420,891	\$991,909
Grants and Aids:						
5810000 - Aids To Gov't Agencies	281,858	0	0	0	0	0
5820000 - Aids To Private Organization	6,501,825	0	0	101,233	0	0

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820004 - AIDS TO NON-PROFITS ORG	100,000	0	0	0	0	0
5820005 - AIDS TO FOOD BANKS	830	0	0	0	0	0
5830000 - Other Grants and Aids	50,000	0	0	0	0	0
5830004 - Mortgage Assistance	4,706	0	0	0	0	0
5830005 - Utilities Assistance	2,556	0	0	0	0	0
5830006 - Community Events	7,891	35,000	35,000	0	35,000	0
Grants and Aids:	\$6,949,665	\$35,000	\$35,000	\$101,233	\$35,000	\$0
TOTAL EXPENDITURES:	\$12,472,680	\$7,902,357	\$8,155,191	\$6,389,135	\$8,963,449	\$1,061,092

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs Department is responsible for developing Federal, State, and Local advocacy platforms and a comprehensive legislative affairs strategy. The Department coordinates intergovernmental resources and support for county projects, including grant development and administration.

Personnel Services

Personnel Services supports 2.00 FTEs, Government Affairs Director, and Financial Specialist. There was an overall decrease in the amount of \$45,045 due to mid-year organizational changes as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased due to the above-mentioned changes which were partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures remain unchanged from the FY24 Adopted budget.

Overall, this budget decreased by \$45,045 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	337,654	233,987	233,987	144,953	205,850	-28,137
5120002 - Disaster Relief	178	0	0	0	0	0
5122000 - Car Allowance	3,707	7,200	7,200	4,244	7,200	0
5130001 - Vacancy Factor	0	-4,095	-4,095	0	-3,602	493
5150300 - Class C Meals	16	0	0	30	0	0
5160000 - Compensated Annual Leave	13,597	0	0	8,154	0	0
5160010 - Compensated Ann Leave Payoff	20,573	0	0	0	0	0
5160020 - Compensated Admin Leave	8,022	0	0	2,384	0	0
5170000 - Compensated Sick Leave	9,448	0	0	8,208	0	0
5170010 - Compensated Sick Leave Payoff	21,893	0	0	0	0	0
5210000 - Fica Taxes	31,063	17,900	17,900	12,517	15,748	-2,152
5220000 - Retirement Contributions	71,013	60,599	60,599	43,766	57,977	-2,622
5230000 - Health Insurance	51,926	34,602	34,602	23,062	22,218	-12,384
5231000 - Life Insurance	364	237	237	170	209	-28
5232000 - Dental Insurance	1,146	670	670	462	682	12
5233000 - Lt Disability Insurance	575	374	374	262	329	-45
5233100 - St Disability Insurance	831	625	625	360	527	-98
5240000 - Workers' Compensation	656	351	351	246	267	-84
Personnel Services:	\$572,664	\$352,450	\$352,450	\$248,816	\$307,405	-\$45,045
Operating Expenses:						
5310000 - Professional Services	253,932	340,000	340,000	200,802	340,000	0
5310006 - Legal Fees	188,482	260,000	260,000	143,774	260,000	0
5340000 - Other Contractual Services	80,000	80,000	80,000	0	80,000	0
5400000 - Travel And Per Diem	6,541	25,000	25,000	4,591	25,000	0
5410000 - Communications	414	1,000	1,000	242	1,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	2,150	2,084	2,084	2,084	2,084	0
5470000 - Printing And Binding	118	200	200	0	200	0
5490501 - OH-Workers' Compensation	912	676	676	676	676	0
5490502 - OH-Property & Liability Insuranc	191	191	191	191	191	0
5490503 - OH-Dental Insurance	234	162	162	162	162	0
5490504 - OH-Health Insurance	978	576	576	576	576	0
5490505 - OH-Life/AD&D, STD, LTD	174	132	132	132	132	0
5511000 - Office Supplies	710	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	191	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	830	8,000	8,000	7,315	8,000	0
5541000 - Registration Fees	7,385	15,000	15,000	4,485	15,000	0
5550000 - Training	1,587	6,000	6,000	0	6,000	0
Operating Expenses:	\$544,829	\$740,821	\$740,821	\$365,029	\$740,821	\$0
TOTAL EXPENDITURES:	\$1,117,493	\$1,093,271	\$1,093,271	\$613,845	\$1,048,226	-\$45,045

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

TRENDS & ISSUES

The Housing & Community Services office includes the following cost centers: Homeless Assistance – 6101, Veteran’s Services – 6141, Admin Opioid Regional Abatement – 6144, Program Opioid Regional Abatement – 6147, Admin Opioid Local Abatement – 6148, Program Opioid Local Abatement – 6149, Social Services/Human Services – 6173, Affordable Housing Mobility Fees Program – 6175, Legal Aid – 6185, Outside Agencies – 9531, Health Unit – 9641, Federally Qualified Health Care – 9642.

Overall, this Department’s budget increased \$3,610,853 over the FY24 Adopted Budget as detailed below.

Personnel Services

Personnel Services support a total of 22.35 FTEs which is an increase of 2.30 FTEs over FY24 Adopted Budget due to the request for 1 new FTE for a Senior Disability Affairs Program Coordinator, as well as the annual re-evaluation of position appropriations (1.30 FTE). Overall, Personnel Services increased \$187,225 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY25; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Expenses by Program

Homeless Assistance was created in response to the large population of homeless families. It was designed for homeless prevention and rapid re-housing to avoid rising numbers in homelessness. The total request is \$1,018,902, which reflects an overall increase of \$18,981 over the FY24 Adopted Budget primarily due to the above-mentioned Personnel changes, as well as an increase in Books, Publications, Subscriptions, and Memberships.

Veteran’s Services is responsible for assisting disabled and needy war veterans, members of the U.S. Armed Forces and their dependents, and the widows and orphans of deceased veterans entitled to benefits under any federal, state, and local government laws, rules or regulations by their service in the Amed Forces of the United States. The total request is \$235,166, which reflects a slight increase over the FY24 Adopted Budget primarily due to Personnel Services as noted above.

Opioid Abatement provides funding for opioid abatement strategies. The purpose is to mitigate the negative impact of opioid misuse by implementing evidence-based programs and providing access to treatment methods. The settlement will be paid over an 18-year period with funds dispersed to multiple counties including Osceola. The total request is \$4,438,783, which is to be divided between the administration and program for local and regional uses.

Social Services/Human Services provides assistance to Osceola County Residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties as well as supports general Human Resource functions such as labor/employee recruitment and selection. The total request is \$30,551,150, which is an increase of \$2.8M over FY24 Adopted Budget primarily due to an increase in Personnel Services as previously noted, Medical Services, and Grants and Aids. Grants and Aids includes the Affordable Housing commitments approved by the Board on June 27, 2022.

Affordable Housing Mobility Fees Program carries forward the remaining funds from the prior year. Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The total request is \$1,973,620, which is a decrease of \$2M from FY24 Adopted Budget due to a decrease in Other Current Charges. Expenditures for this program are partially funded by revenues collected from court-related services.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The total request is \$132,468, which is an increase of \$1,958 over FY24 Adopted Budget due to an increase in Other Contractual Services. The expenditures for this program are partially funded by revenues collected from court-related services.

Outside Agencies provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. The total request of \$2,362,611 is a decrease of \$1.7M from FY24 due to a decrease in Aids to Private Organization.

Health Unit provides funding for primary and obstetric services at three Florida Department of Health in Osceola locations (Fortune Road Clinic, Poinciana Clinic, and St. Cloud Clinic). As required by State Statues, Operating costs, which total \$775,735, include the County's contribution for Repairs and Maintenance for the buildings, insurance, and telephone services and remains unchanged from FY24.

Federally Qualified Health Care is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs, which total \$481,362, include the County's contribution for primary care services and remains unchanged from the FY24 Adopted Budget.

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased based on current year collections.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	945,289	1,240,779	1,278,279	769,889	1,348,728	107,949
5120002 - Disaster Relief	2,331	0	0	0	0	0
5120040 - Reduction In Force Pay	2,472	0	0	0	0	0
5122000 - Car Allowance	44	0	0	2,070	1,964	1,964
5122001 - Cell Phone Allowance	9	0	0	0	0	0
5124000 - Exec Deferred Compensation	62	0	0	0	0	0
5130001 - Vacancy Factor	0	-21,796	-21,796	0	-23,683	-1,887
5140000 - Overtime	3,459	4,500	4,500	853	4,500	0
5140003 - Overtime- Disaster Relief	1,239	0	0	0	0	0
5150300 - Class C Meals	56	0	0	146	0	0
5160000 - Compensated Annual Leave	43,333	0	0	32,415	0	0
5160010 - Compensated Ann Leave Payoff	15,586	0	0	25,313	0	0
5160020 - Compensated Admin Leave	11,568	0	0	5,283	0	0
5170000 - Compensated Sick Leave	26,725	0	0	17,225	0	0
5170010 - Compensated Sick Leave Payoff	10,434	0	0	12,922	0	0
5210000 - Fica Taxes	78,413	95,263	95,263	63,769	103,524	8,261
5220000 - Retirement Contributions	159,080	204,095	204,095	139,428	217,042	12,947
5230000 - Health Insurance	181,721	245,672	245,672	158,542	302,984	57,312
5231000 - Life Insurance	1,013	1,263	1,263	831	1,371	108
5232000 - Dental Insurance	5,116	6,604	6,604	4,416	7,103	499
5233000 - Lt Disability Insurance	1,591	1,989	1,989	1,274	2,165	176
5233100 - St Disability Insurance	2,326	3,496	3,496	1,872	3,875	379
5240000 - Workers' Compensation	3,641	4,271	4,271	3,004	3,788	-483
5250000 - Unemployment Compensation	3,300	0	0	237	0	0
5270000 - Community Service Leave	40	0	0	0	0	0
Personnel Services:	\$1,498,848	\$1,786,136	\$1,823,636	\$1,239,488	\$1,973,361	\$187,225
Operating Expenses:						
5310000 - Professional Services	54,043	66,360	105,756	41,760	106,196	39,836
5314000 - Medical Svcs	7,796,723	7,789,565	8,248,142	6,161,132	9,464,433	1,674,868
5314002 - Medical Svcs HCRA	27,170	100,000	100,000	201	100,000	0
5340000 - Other Contractual Services	1,572,284	1,611,833	1,611,833	461,853	1,676,902	65,069
5400000 - Travel And Per Diem	6,749	7,000	7,000	2,616	7,000	0
5410000 - Communications	142,993	169,919	169,919	70,923	170,419	500
5420000 - Freight & Postage Services	2,076	3,000	3,000	1,301	2,500	-500
5440000 - Rentals And Leases	20,428	3,600	3,600	3,635	4,800	1,200
5450000 - Insurance	46,709	88,826	88,826	88,826	88,826	0
5460000 - Repair & Maintenance Svcs	0	1,500	1,500	0	1,500	0
5462000 - Rep & Maint-automotive	0	500	500	0	385	-115
5470000 - Printing And Binding	425	2,100	2,100	425	900	-1,200
5480000 - Promotional Activities	1,438	5,500	5,500	5,000	5,500	0
5488000 - Promotional-ads/media Buys	2,589	9,000	9,000	615	9,000	0
5490000 - Oth Current Chgs & Obligations	203,120	4,226,620	2,282,554	118,193	2,172,776	-2,053,844
5490501 - OH-Workers' Compensation	6,125	6,777	6,777	6,777	7,555	778
5490502 - OH-Property & Liability Insuranc	4,147	8,125	8,125	8,125	8,125	0
5490503 - OH-Dental Insurance	1,572	1,624	1,624	1,624	1,810	186
5490504 - OH-Health Insurance	6,569	5,775	5,775	5,775	6,438	663
5490505 - OH-Life/AD&D, STD, LTD	1,169	1,324	1,324	1,324	1,475	151
5490509 - OH-Fleet Oversight	1,940	1,707	1,707	1,707	1,707	0

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490510 - OH-Fleet Maint	0	3,434	3,434	3,434	3,434	0
5490511 - OH-Fleet Fuel	0	3,540	3,540	3,540	3,540	0
5511000 - Office Supplies	8,820	7,700	13,700	10,816	13,700	6,000
5512000 - Office Equipment	0	300	300	1,130	300	0
5520000 - Operating Supplies	946	3,600	7,600	25	7,600	4,000
5520011 - Computer Software, SAAS	0	0	0	1,500	0	0
5521000 - Gas & Oil	53	2,000	2,000	316	300	-1,700
5540000 - Books,pubs,subs & Membership	316	400	400	375	4,400	4,000
5541000 - Registration Fees	4,192	6,140	6,140	4,368	6,140	0
5550000 - Training	0	5,500	5,500	0	5,500	0
Operating Expenses:	\$9,912,596	\$14,143,269	\$12,707,176	\$7,007,315	\$13,883,161	-\$260,108
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	3,000,000	3,000,000	0	0
5820000 - Aids To Private Organization	2,409,801	22,384,287	35,448,052	2,739,094	25,558,023	3,173,736
5820004 - AIDS TO NON-PROFITS ORG	200,000	0	0	1,100,000	0	0
5830003 - Rent Assistance	27,185	0	0	158,424	389,000	389,000
5830005 - Utilities Assistance	4,919	45,252	45,252	1,234	166,252	121,000
Grants and Aids:	\$2,641,905	\$22,429,539	\$38,493,304	\$6,998,752	\$26,113,275	\$3,683,736
TOTAL EXPENDITURES:	\$14,053,349	\$38,358,944	\$53,024,116	\$15,245,556	\$41,969,797	\$3,610,853

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265).

Personnel Services

The Human Resources Department supports 13.89 FTEs which is an increase of 3.00 FTEs from the FY24 Adopted Budget due to the addition of (2) HR Generalist Positions and the reallocation of 1.00 FTE from Government Affairs for an Employee & Labor Relations Manager. Personnel Services increased \$484,186 over the FY24 Adopted Budget due to mid-year status changes and due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to changes above as well as, a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$133,546 over FY24 Adopted Budget due to an increase in Medical Services, Other Current Charges & Obligations, and Food.

Overall, the FY25 budget increased \$617,732 over the FY24 Adopted Budget mainly due to an increase in Personnel Services.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY- HUMAN RESOURCES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	560,181	645,770	645,770	436,079	946,452	300,682
5120002 - Disaster Relief	69	0	0	0	0	0
5122000 - Car Allowance	90	0	0	1,485	2,188	2,188
5126000 - Other Salary	8,470	0	20,000	0	20,000	20,000
5130001 - Vacancy Factor	0	-11,317	-11,317	0	-16,931	-5,614
5140000 - Overtime	9	1,000	1,000	0	1,000	0
5160000 - Compensated Annual Leave	20,898	0	0	15,133	0	0
5160010 - Compensated Ann Leave Payoff	21,240	0	0	12,478	0	0
5160020 - Compensated Admin Leave	11,920	0	0	7,051	0	0
5170000 - Compensated Sick Leave	19,755	0	0	10,710	0	0
5170010 - Compensated Sick Leave Payoff	13,508	0	0	3,165	0	0
5210000 - Fica Taxes	48,046	49,477	49,477	35,684	74,010	24,533
5220000 - Retirement Contributions	87,548	97,834	97,834	73,218	139,579	41,745
5230000 - Health Insurance	156,940	161,941	161,941	115,651	259,447	97,506
5231000 - Life Insurance	620	658	658	487	984	326
5232000 - Dental Insurance	3,221	3,297	3,297	2,394	4,419	1,122
5233000 - Lt Disability Insurance	977	1,037	1,037	746	1,551	514
5233100 - St Disability Insurance	1,453	1,854	1,854	1,107	2,777	923
5240000 - Workers' Compensation	1,372	970	970	727	1,231	261
Personnel Services:	\$956,314	\$952,521	\$972,521	\$716,115	\$1,436,707	\$484,186
Operating Expenses:						
5310000 - Professional Services	176,936	210,917	210,917	88,785	223,500	12,583
5314000 - Medical Svcs	101,801	162,750	162,750	111,797	227,750	65,000
5400000 - Travel And Per Diem	0	1,000	1,000	26	1,000	0
5410000 - Communications	1,899	2,600	2,600	1,143	2,600	0
5420000 - Freight & Postage Services	658	1,500	1,500	1,228	1,500	0
5440000 - Rentals And Leases	5,356	5,300	5,300	1,912	4,000	-1,300
5450000 - Insurance	7,491	9,431	9,431	9,431	9,431	0
5462000 - Rep & Maint-automotive	0	500	500	0	100	-400
5470000 - Printing And Binding	832	4,178	4,178	289	4,200	22
5490000 - Oth Current Chgs & Obligations	20,309	78,300	58,300	19,651	101,500	23,200
5490501 - OH-Workers' Compensation	3,236	3,341	3,341	3,341	4,692	1,351
5490502 - OH-Property & Liability Insuranc	665	863	863	863	863	0
5490503 - OH-Dental Insurance	828	801	801	801	1,126	325
5490504 - OH-Health Insurance	3,471	2,849	2,849	2,849	4,000	1,151
5490505 - OH-Life/AD&D, STD, LTD	672	720	720	720	984	264
5511000 - Office Supplies	3,526	4,100	4,100	2,047	5,100	1,000
5520000 - Operating Supplies	5,631	8,150	8,150	1,786	8,150	0
5520010 - Computer Software	0	0	0	12,700	0	0
5522500 - Food	3,994	1,650	1,650	14,517	32,000	30,350
5540000 - Books,pubs,subs & Membership	2,577	5,400	5,400	5,748	5,400	0
5550000 - Training	0	32,000	32,000	0	32,000	0
5551000 - Tuition Reimbursement	48,049	50,000	50,000	27,647	50,000	0
Operating Expenses:	\$387,933	\$586,350	\$566,350	\$307,281	\$719,896	\$133,546
TOTAL EXPENDITURES:	\$1,344,247	\$1,538,871	\$1,538,871	\$1,023,395	\$2,156,603	\$617,732

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams that work on application development, network engineering, system administration, project management, field services, information security, and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes IT Administration (1244), IT Project Management (1245), IT Application Support (1246), and IT Infrastructure Support (1247).

Personnel Services

Personnel Services supports 46.40 FTEs, which is an increase of 2.00 FTEs from the FY24 Adopted Budget due to the request of a Physical Security Technician II and Application Developer II in FY25.

Personnel Services increased \$454,981 due to the above-mentioned new positions, mid-year reclassifications, mid-year employee plan selection changes for Health and Dental and, the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTEs addition, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$449,606 primarily in Repair and Maintenance Software due to the increases in software maintenance costs for the governmentjobs.com applicant tracking system, OnBase, Microsoft EA via SHI, the addition of maintenance support for Frontier Precision, Granicus Government Cloud formerly GovQA, annual maintenance costs for the Spillman application, the PowerDMS -- Digital Management Software: PowerReady (formerly PowerFTO) Training Subscription, annual maintenance cost for MutualLink, ESRI, GeoCove, and Salamander, and the new and upgraded Microsoft Enterprise Licensing Agreement

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for computer hardware and software such as Guardian RFID Inmate Tracking System, Inventory Management Software, Neogov Onboard Subscription Module, Public Works Work Order and Asset Management, Replacement of Maestro Learning System, ServiceNow Process and Workflow Automation, Physical Security Improvements, 12 New Access Control Readers to OHP Doors, Portable AC units from Sunbelt for COMM rooms, Switch and Router Replacements, CheckPoint Hardware Manager, A/V Equipment Refresh, Security Archivers, CheckPoint - Firewall Replacement, Rubrik Backup Infrastructure Refresh via CDW-G, and SYS - Dell M1000 Servers Refresh.

Overall, this budget increased \$224,885 over the FY24 Adopted Budget.

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS&S, the County's Library Services provider.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	2,956,560	3,877,066	3,877,066	2,430,088	4,210,656	333,590
5120002 - Disaster Relief	3,448	0	0	0	0	0
5122000 - Car Allowance	428	0	0	424	625	625
5122001 - Cell Phone Allowance	0	0	0	60	75	75
5130000 - Other Salaries & Wages	28,041	0	0	12,645	0	0
5130001 - Vacancy Factor	0	-68,434	-68,434	0	-74,275	-5,841
5140000 - Overtime	23,155	33,500	33,500	29,886	33,500	0
5140003 - Overtime- Disaster Relief	665	0	0	0	0	0
5150300 - Class C Meals	0	0	0	56	0	0
5160000 - Compensated Annual Leave	150,913	0	0	101,309	0	0
5160010 - Compensated Ann Leave Payoff	51,753	0	0	40,348	0	0
5160020 - Compensated Admin Leave	54,959	0	0	49,536	0	0
5170000 - Compensated Sick Leave	83,629	0	0	81,783	0	0
5170010 - Compensated Sick Leave Payoff	48,312	0	0	21,075	0	0
5210000 - Fica Taxes	247,928	299,154	299,154	202,245	324,680	25,526
5220000 - Retirement Contributions	453,912	564,601	564,601	404,125	607,348	42,747
5230000 - Health Insurance	601,018	789,316	789,316	501,279	845,193	55,877
5231000 - Life Insurance	3,219	3,966	3,966	2,748	4,309	343
5232000 - Dental Insurance	11,063	13,476	13,476	9,148	14,457	981
5233000 - Lt Disability Insurance	5,085	6,253	6,253	4,227	6,785	532
5233100 - St Disability Insurance	7,488	11,104	11,104	6,202	11,999	895
5240000 - Workers' Compensation	5,560	6,002	6,002	4,245	5,633	-369
5250000 - Unemployment Compensation	49	0	0	0	0	0
5270000 - Community Service Leave	0	0	0	294	0	0
Personnel Services:	\$4,737,184	\$5,536,004	\$5,536,004	\$3,901,724	\$5,990,985	\$454,981
Operating Expenses:						
5310000 - Professional Services	3,017,820	4,349,113	4,450,666	2,161,340	4,187,379	-161,734
5340000 - Other Contractual Services	154,095	209,000	209,000	145,974	189,000	-20,000
5400000 - Travel And Per Diem	989	7,850	7,850	410	7,850	0
5410000 - Communications	600,393	1,092,147	1,092,147	463,469	1,000,980	-91,167
5420000 - Freight & Postage Services	759	500	500	0	500	0
5440000 - Rentals And Leases	2,333	3,000	3,000	3,835	3,000	0
5450000 - Insurance	24,695	28,782	28,782	28,782	28,782	0
5460000 - Repair & Maintenance Svcs	3,724,517	0	0	47,238	0	0
5460010 - Repairs & Maint Software	606	4,616,289	4,616,289	3,646,498	5,245,258	628,969
5462000 - Rep & Maint-automotive	103	1,500	1,500	122	300	-1,200
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	111	1,300	1,300
5470000 - Printing And Binding	98	150	150	0	150	0
5490501 - OH-Workers' Compensation	13,193	15,008	15,008	15,008	15,684	676
5490502 - OH-Property & Liability Insuranc	2,193	2,634	2,634	2,634	2,634	0
5490503 - OH-Dental Insurance	3,386	3,596	3,596	3,596	3,758	162
5490504 - OH-Health Insurance	14,149	12,788	12,788	12,788	13,364	576
5490505 - OH-Life/AD&D, STD, LTD	2,518	2,931	2,931	2,931	3,063	132
5490509 - OH-Fleet Oversight	582	512	512	512	512	0
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,062	0
5500000 - Training	0	0	0	0	5,000	5,000
5511000 - Office Supplies	1,654	2,200	2,200	229	2,200	0
5512000 - Office Equipment	26,465	22,600	22,600	98,660	27,500	4,900

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	75,937	72,000	72,000	57,657	77,000	5,000
5520010 - Computer Software	147,425	1,093,921	1,093,921	97,290	1,077,616	-16,305
5520011 - Computer Software, SAAS	348,285	273,160	273,160	709,888	599,858	326,698
5520020 - Computer Hardware, Non-Capit:	330,843	675,282	675,282	620,549	447,283	-227,999
5520021 - Computer Hardware, Operating	31,925	82,000	82,000	31,893	77,000	-5,000
5521000 - Gas & Oil	1,663	1,500	1,500	1,006	2,100	600
5540000 - Books,pubs,subs & Membership	3,705	17,149	17,149	11,694	17,847	698
5541000 - Registration Fees	2,045	6,750	6,750	995	8,050	1,300
5550000 - Training	39,270	133,300	133,300	10,780	130,300	-3,000
Operating Expenses:	\$8,571,644	\$12,726,724	\$12,828,277	\$8,176,951	\$13,176,330	\$449,606
Capital Outlay:						
5628000 - Buildings Improvements	21,816	20,000	20,000	0	20,000	0
5640000 - Machinery & Equipment	0	29,500	29,500	0	29,500	0
5640020 - Computer Hardware, Capital	541,038	814,243	814,243	516,003	1,019,541	205,298
5680010 - Computer Software, Capital	61,886	1,550,000	1,555,000	58,956	665,000	-885,000
Capital Outlay:	\$624,741	\$2,413,743	\$2,418,743	\$574,959	\$1,734,041	-\$679,702
TOTAL EXPENDITURES:	\$13,933,569	\$20,676,471	\$20,783,024	\$12,653,634	\$20,901,356	\$224,885

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

The purpose of this cost center is to capture the revenue and costs related to the OC Building; a Class A Office Building located within NeoCity.

Operating Expenses

Operating Expenses increased by \$61,503 primarily in utility services due to actual utility costs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding in the amount of \$52,875 for the replacement of 4 umbrellas with a more cost-effective and easily accessible alternative.

Overall, this budget reflects an increase of \$114,378 over the FY24 Adopted Budget.

REVENUES

Revenues are budgeted to capture the lease revenues received from tenants in the OC Building.

DEPARTMENT SUMMARY - OC BUILDING

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	920	2,500	0
5340000 - Other Contractual Services	173,554	162,142	162,142	118,637	154,645	-7,497
5430000 - Utility Services	226,454	164,700	164,700	124,852	233,700	69,000
5450000 - Insurance	41,986	73,218	73,218	73,218	73,218	0
5460000 - Repair & Maintenance Svcs	223,548	447,350	429,878	169,262	447,350	0
5470000 - Printing And Binding	0	0	0	4,010	0	0
5490000 - Oth Current Chgs & Obligations	0	0	17,908	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	7,342	0	0	0
5490502 - OH-Property & Liability Insuranc	3,728	6,698	6,698	6,698	6,698	0
5520000 - Operating Supplies	50	1,000	1,000	467	1,000	0
5520010 - Computer Software	0	0	0	308	0	0
5540000 - Books,pubs,subs & Membership	290	0	0	0	0	0
Operating Expenses:	\$669,610	\$857,608	\$865,386	\$498,372	\$919,111	\$61,503
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	17,472	17,471	52,875	52,875
Capital Outlay:	\$0	\$0	\$17,472	\$17,471	\$52,875	\$52,875
Transfers Out:						
5910246 - Tran Out Fund 246	641,334	641,334	641,334	320,667	641,334	0
Transfers Out:	\$641,334	\$641,334	\$641,334	\$320,667	\$641,334	\$0
TOTAL EXPENDITURES:	\$1,310,944	\$1,498,942	\$1,524,192	\$836,510	\$1,613,320	\$114,378

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

TRENDS & ISSUES

The Office of Management and Budget includes the Office of Management and Budget (1241) and Special Assessments (1242). This Office of Management and Budget is responsible for creating and presenting the annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements, and transfers). In addition, this office is responsible for the administration of Special Districts, non-ad valorem assessments, and certification of the tax roll to the Tax Collector.

The Special Assessments office provides services for the administration of the County’s Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts.

Personnel Services

Personnel Services supports 16.50 FTEs, which is an increase of 0.10 FTE from the FY24 Adopted Budget due to mid-year position allocation changes. Overall, Personnel Services increased \$67,780 due to mid-year organizational changes and the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned new positions, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$50,557. This decrease was due to reductions in Repair and Maintenance resulting from the removal of the continued stormwater MSBU pond services, which are now included in the individual budget. This decrease was partially offset by minor increases in other operating expenses.

Overall, this Office increased \$17,223 from the FY24 Adopted Budget.

REVENUES

This department is funded primarily by various entities and the General Fund. The Municipal Service Taxing Units (MSTUs), Municipal Service Benefits Units (MSBUs), Common Facilities Districts (CFDs), and Independent Special Districts provide revenue to compensate the General Fund for administrative support and services provided.

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	973,224	1,150,339	1,150,339	753,675	1,188,485	38,146
5120002 - Disaster Relief	3,977	0	0	0	0	0
5130001 - Vacancy Factor	0	-20,157	-20,157	0	-20,824	-667
5140000 - Overtime	218	1,500	1,500	95	1,500	0
5140003 - Overtime- Disaster Relief	13	0	0	0	0	0
5150300 - Class C Meals	34	0	0	0	0	0
5160000 - Compensated Annual Leave	50,010	0	0	38,656	0	0
5160010 - Compensated Ann Leave Payoff	11,214	0	0	21,701	0	0
5160020 - Compensated Admin Leave	13,735	0	0	12,675	0	0
5170000 - Compensated Sick Leave	36,917	0	0	30,169	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	77	0	0
5210000 - Fica Taxes	79,311	88,113	88,113	61,957	91,033	2,920
5220000 - Retirement Contributions	158,020	181,406	181,406	135,776	189,323	7,917
5230000 - Health Insurance	263,692	288,998	288,998	210,665	310,076	21,078
5231000 - Life Insurance	1,085	1,167	1,167	873	1,207	40
5232000 - Dental Insurance	5,008	5,360	5,360	3,872	5,399	39
5233000 - Lt Disability Insurance	1,714	1,844	1,844	1,339	1,904	60
5233100 - St Disability Insurance	2,567	3,334	3,334	1,997	3,412	78
5240000 - Workers' Compensation	4,472	5,402	5,402	3,076	3,571	-1,831
5250000 - Unemployment Compensation	0	0	0	3,147	0	0
5270000 - Community Service Leave	323	0	0	440	0	0
Personnel Services:	\$1,605,534	\$1,707,306	\$1,707,306	\$1,280,189	\$1,775,086	\$67,780
Operating Expenses:						
5400000 - Travel And Per Diem	796	0	0	1,121	250	250
5410000 - Communications	2,974	4,200	4,200	2,192	4,000	-200
5420000 - Freight & Postage Services	1,693	1,221	1,221	280	1,421	200
5430000 - Utility Services	2,330	0	0	0	0	0
5440000 - Rentals And Leases	2,095	2,350	2,350	1,357	2,000	-350
5450000 - Insurance	10,003	16,528	16,528	16,528	16,528	0
5460000 - Repair & Maintenance Svcs	45,254	59,973	59,973	24,370	6,000	-53,973
5462000 - Rep & Maint-automotive	1,708	2,100	2,100	0	200	-1,900
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	909	2,000	2,000
5470000 - Printing And Binding	379	100	100	33	250	150
5490000 - Oth Current Chgs & Obligations	17,942	12,500	12,500	4,954	13,500	1,000
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	5,016	5,543	5,543	5,543	5,577	34
5490502 - OH-Property & Liability Insuranc	888	1,512	1,512	1,512	1,512	0
5490503 - OH-Dental Insurance	1,287	1,328	1,328	1,328	1,336	8
5490504 - OH-Health Insurance	5,379	4,723	4,723	4,723	4,752	29
5490505 - OH-Life/AD&D, STD, LTD	957	1,082	1,082	1,082	1,089	7
5490509 - OH-Fleet Oversight	582	512	512	512	512	0
5490510 - OH-Fleet Maint	75	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,062	0
5511000 - Office Supplies	4,334	7,200	7,200	1,585	7,200	0
5520000 - Operating Supplies	1,563	1,700	1,700	1,221	2,800	1,100
5521000 - Gas & Oil	9,854	11,000	11,000	4,806	11,588	588
5540000 - Books,pubs,subs & Membership	2,229	1,916	1,916	1,861	1,916	0
5541000 - Registration Fees	0	0	0	2,500	0	0

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET AND SPECIAL ASSESSMENTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	4,901	4,450	4,450	1,210	4,950	500
Operating Expenses:	\$122,239	\$141,000	\$141,000	\$80,688	\$90,443	-\$50,557
TOTAL EXPENDITURES:	\$1,727,773	\$1,848,306	\$1,848,306	\$1,360,877	\$1,865,529	\$17,223

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund.

Operating Expenses

Grants & Aids include the allocations for Community Betterment Grants, as well as funding for the Value Adjustment Board.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports funding for debt services, road resurfacing, transportation, the East 192 CRA for community redevelopment purposes, the Northeast Infrastructure Improvement District (Fund 192), the intergovernmental radio system, fire subsidies, Court Technology Fund, as well as funding for major capital projects (Cross Prairie Parkway and Sherrif's Office Training Facility).

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required Health Care Responsibility Act (HCRA) obligation and mobility fee credits for eligible affordable housing projects.

Reserves Assigned reflects the remaining funds yet to be reimbursed by FEMA due to hurricane expenses, Affordable Housing credits, and the Performing Arts Center project. Reserves Restricted includes a dedicated reserve account for the Sheriff to allow for a future request as vacancies are filled as well as funds from prior year interest earnings.

REVENUES

This cost center is supported by the General Fund.

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	116,600	80,000	0	0
5480000 - Promotional Activities	0	0	30,213	25,213	0	0
5490000 - Oth Current Chgs & Obligations	1,477	0	0	0	0	0
Operating Expenses:	\$1,477	\$0	\$146,813	\$105,213	\$0	\$0
Capital Outlay:						
5670000 - Works of Arts/Collections	0	0	1,850	1,850	0	0
Capital Outlay:	\$0	\$0	\$1,850	\$1,850	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	31,094	86,550	86,550	32,425	103,500	16,950
5820000 - Aids To Private Organization	416,958	1,250,000	1,996,558	833,205	1,250,000	0
5830000 - Other Grants and Aids	13,060	0	0	0	0	0
Grants and Aids:	\$461,112	\$1,336,550	\$2,083,108	\$865,630	\$1,353,500	\$16,950
Transfers Out:						
5910010 - Transfers Out to DAT	16,816,503	24,388,442	24,388,442	18,291,332	45,646,024	21,257,582
5910104 - Tran Out-104	2,006,802	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	0	418,985	418,985	314,239	793,854	374,869
5910134 - Tran Out - Fire	5,058,420	5,949,328	5,974,497	5,974,496	6,145,287	195,959
5910149 - Tran Out E192	1,744,131	2,033,426	2,026,543	2,026,544	2,086,905	53,479
5910154 - Tran Out-constitutional Gas Tx	11,911,675	11,766,188	11,766,188	8,824,641	12,738,746	972,558
5910158 - Tran Out-intergov Radio Commu	468,750	496,335	496,335	372,251	507,142	10,807
5910189 - Tran Out - 2nd LOFT	250,223	2,213,464	2,213,464	1,660,098	5,770,151	3,556,687
5910192 - Transfer Out - Northeast Imp Dis	0	10,389,703	10,389,703	7,792,277	30,494,345	20,104,642
5910211 - Tran Out Sales Tax Rev 2015A	3,374,774	2,787,225	2,787,225	1,393,613	5,653,723	2,866,498
5910242 - Transfers Out Fund 242	1,321,902	1,328,399	1,328,399	664,200	1,646,508	318,109
5910245 - Tran Out Sales Tax Rev Ref Bond:	4,013,335	4,025,501	4,025,501	2,012,751	0	-4,025,501
5910246 - Tran Out Fund 246	841,938	840,790	840,790	420,395	841,018	228
5910249 - Tran Out-Fund 249	3,704,629	3,703,887	3,703,887	1,851,944	3,731,814	27,927
5910251 - Transfer Out - Public Imp Rev Bo	505,613	504,388	504,388	252,194	509,855	5,467
5910306 - Tran Out-local Opt Infra Sales	0	0	33,100	16,550	0	0
5910315 - Tran Out-General Capital Outlay	9,307,984	18,785,285	18,785,285	14,088,964	12,316,091	-6,469,194
5910510 - Tran Out Fleet	8,913	0	0	0	0	0
Transfers Out:	\$61,335,592	\$89,631,346	\$89,682,732	\$65,956,487	\$128,881,463	\$39,250,117
Reserves - Operating:						
5990010 - Reserve For Cash	0	62,556,749	62,556,749	0	67,068,707	4,511,958
5990020 - Reserve For Contingency	0	14,114,924	14,206,616	0	13,523,221	-591,703
Reserves - Operating:	\$0	\$76,671,673	\$76,763,365	\$0	\$80,591,928	\$3,920,255
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,788,875	14,559,265	0	0	-11,788,875
5990041 - Res For Capital - Designated	0	1,070,258	1,070,258	0	0	-1,070,258
Reserves - Capital:	\$0	\$12,859,133	\$15,629,523	\$0	\$0	-\$12,859,133
Reserves - Assigned:						
5990060 - Reserves Assigned	0	17,821,018	16,821,018	0	19,265,595	1,444,577
Reserves - Assigned:	\$0	\$17,821,018	\$16,821,018	\$0	\$19,265,595	\$1,444,577
Reserves - Restricted:						

DEPARTMENT SUMMARY – OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,001,172	11,001,172	0	8,000,000	4,998,828
Reserves - Restricted:	\$0	\$3,001,172	\$11,001,172	\$0	\$8,000,000	\$4,998,828
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,128,364	11,136,412	0	6,344,400	216,036
Reserves - Stability:	\$0	\$6,128,364	\$11,136,412	\$0	\$6,344,400	\$216,036
TOTAL EXPENDITURES:	\$61,798,181	\$207,449,256	\$223,265,993	\$66,929,180	\$244,436,886	\$36,987,630

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office is to procure high-quality products, services, and innovative solutions that are cost-effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service, and ensuring public trust by adhering to the highest level of professional and ethical standards.

Personnel Services

Personnel Services supports 19.10 FTEs, which is an increase of 2.00 FTEs over the FY24 Adopted Budget due to the addition of Procurement Analyst I and Procurement Analyst IV positions.

Personnel Services increased \$312,662 due to the above-mentioned new positions, the reclassification of Procurement Analyst I to Procurement Analyst II and Compliance Analyst III to Compliance Analyst IV, as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTEs addition, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$6,546 due to staff training and education.

Overall, this budget increased \$319,208 over the FY24 Adopted Budget.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - PROCUREMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,030,199	1,263,662	1,263,662	795,384	1,463,961	200,299
5120002 - Disaster Relief	2,463	0	0	0	0	0
5122000 - Car Allowance	26	0	0	1,279	2,321	2,321
5122001 - Cell Phone Allowance	0	0	0	68	90	90
5130001 - Vacancy Factor	0	-22,114	-22,114	0	-25,620	-3,506
5160000 - Compensated Annual Leave	63,091	0	0	50,663	0	0
5160010 - Compensated Ann Leave Payoff	22,454	0	0	20,325	0	0
5160020 - Compensated Admin Leave	15,630	0	0	14,947	0	0
5170000 - Compensated Sick Leave	24,532	0	0	18,563	0	0
5170010 - Compensated Sick Leave Payoff	17,431	0	0	23,493	0	0
5210000 - Fica Taxes	86,328	96,670	96,670	68,257	111,992	15,322
5220000 - Retirement Contributions	166,778	188,797	188,797	144,048	221,186	32,389
5230000 - Health Insurance	207,914	231,738	231,738	162,699	295,735	63,997
5231000 - Life Insurance	1,151	1,283	1,283	902	1,486	203
5232000 - Dental Insurance	4,719	5,002	5,002	3,462	5,660	658
5233000 - Lt Disability Insurance	1,809	2,016	2,016	1,382	2,337	321
5233100 - St Disability Insurance	2,693	3,631	3,631	2,057	4,192	561
5240000 - Workers' Compensation	1,875	1,896	1,896	1,385	1,903	7
5250000 - Unemployment Compensation	1,302	0	0	0	0	0
Personnel Services:	\$1,650,395	\$1,772,581	\$1,772,581	\$1,308,914	\$2,085,243	\$312,662
Operating Expenses:						
5340000 - Other Contractual Services	17,924	25,000	25,000	13,977	25,000	0
5400000 - Travel And Per Diem	3,272	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	2,189	1,800	1,800	1,390	1,800	0
5440000 - Rentals And Leases	2,333	4,000	4,000	1,555	4,000	0
5450000 - Insurance	8,633	10,120	10,120	10,120	10,120	0
5470000 - Printing And Binding	2,632	2,500	2,500	968	2,500	0
5490000 - Oth Current Chgs & Obligations	9,127	6,500	6,500	5,067	6,500	0
5490501 - OH-Workers' Compensation	5,198	5,780	5,780	5,780	6,456	676
5490502 - OH-Property & Liability Insuranc	767	926	926	926	926	0
5490503 - OH-Dental Insurance	1,334	1,385	1,385	1,385	1,547	162
5490504 - OH-Health Insurance	5,575	4,925	4,925	4,925	5,501	576
5490505 - OH-Life/AD&D, STD, LTD	992	1,129	1,129	1,129	1,261	132
5500000 - Training	0	0	0	110	0	0
5511000 - Office Supplies	5,497	4,000	4,000	3,121	5,000	1,000
5520000 - Operating Supplies	1,093	1,500	1,500	73	1,500	0
5540000 - Books,pubs,subs & Membership	2,231	3,000	3,000	4,020	3,000	0
5541000 - Registration Fees	4,979	3,000	3,000	3,445	5,000	2,000
5550000 - Training	3,044	10,000	10,000	2,325	12,000	2,000
Operating Expenses:	\$76,820	\$87,565	\$87,565	\$60,317	\$94,111	\$6,546
TOTAL EXPENDITURES:	\$1,727,214	\$1,860,146	\$1,860,146	\$1,369,231	\$2,179,354	\$319,208

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender’s Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008.

The budget reflects funding for communication services and other operating expenses, which remains unchanged from the FY24 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	5,050	2,000	2,000	4,545	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	0	4,000	4,000	0	4,000	0
Operating Expenses:	\$5,050	\$7,000	\$7,000	\$4,545	\$7,000	\$0
TOTAL EXPENDITURES:	\$5,050	\$7,000	\$7,000	\$4,545	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

TRENDS & ISSUES

The purpose of this cost center (2100) is to capture capital projects for the various Public Safety Departments in the General Fund (Animal Services, Corrections, and Emergency Management). There are no new projects for FY25; balances for ongoing projects will be included later in the budget process to ensure as accurate estimates as possible.

REVENUES

This cost center is supported by the General Fund and Fund Balance.

DEPARTMENT SUMMARY - PUBLIC SAFETY PROJECTS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	425,508	346,797	143,987	0	0	-346,797
Capital Outlay:	\$425,508	\$346,797	\$143,987	\$0	\$0	-\$346,797
TOTAL EXPENDITURES:	\$425,508	\$346,797	\$143,987	\$0	\$0	-\$346,797

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Lakes Management (1417), Mosquito Control (1418), Public Works Projects (4100), Construction Management (4123), Facilities Management (4125), Hoagland Industrial Park (4129), Small Engine Repair (4136), Fleet Vehicles/Equipment (4144), and Mowing (4158).

Overall, this Department’s budget increased \$1,802,049 from the FY24 Adopted Budget as detailed below.

Personnel Services

Personnel Services support a total of 96.77 FTEs for the Public Works Department, which is a net increase of 5.24 FTEs due to the reclassification of 8 Mosquito Control Tech from Seasonal to Part-Time (2.85 FTEs), a Construction Management Manager (1.00 FTE), a Construction Estimator (1.00 FTE), a Construction Project Manager (1.00 FTE), and a Mowing & Landscape Inspector (1.00 FTE) positions. Mid-year changes account for the remainder of the changes to the FTE count, including the transfer of an Accounting Specialist-Real Estate (0.75 FTE), a Real Estate Manager (0.25 FTE), and a Real Estate Management Director (0.38 FTE) positions to the newly created Real Estate Orgkey, as well as the mid-year position allocation changes (-0.21 FTE).

Overall, Personnel Services increased \$1,007,001 primarily due to the changes mentioned above as well as the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Expenses by Division

Lakes Management (1417) is responsible for the coordination with local, state, and federal agencies in the management of the County’s lakes and waterways. The total request is \$1,044,443 which reflects an overall increase of \$172,109 over the FY24 Adopted Budget primarily due to increases in Personnel Services as noted above and increases in Professional Services for consulting services for planned designs and permitting of boat ramp projects. These increases were partially offset by decreases in Repair & Maintenance based on FY24 needs.

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total request is \$2,209,889, which is a decrease of \$1,139,816, due largely to the fact that it does not include any new requests for capital projects; additionally, ongoing projects will be included later in the budget process to ensure the most accurate estimates possible. This decrease was partially offset by increases in Personnel Services as noted above and increases in Other Contractual Services for the expansion of Aerial Spraying.

Public Works Projects (4100) does not include any requests for capital projects for the FY25 Budget. Ongoing projects will be funded by Fund Balance and will be included later in the budget process to ensure the most accurate estimates possible.

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely, and fiscally responsible delivery. The total request is \$3,472,853, which is an increase of \$653,912 from the FY24 Adopted Budget primarily due to increases in Professional Services for Project Management Consultant Services for countywide projects and increases in Personnel Services as noted on the previous page.

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance, and cleaning services for all County buildings. The total request is \$24,101,222, which is an increase of \$6,795,923 primarily due to increases in Personnel Services as noted on the previous page, and increases in Other Contractual Services, Insurance, Repair & Maintenance Parking re-paving, Professional Services, and Utility Services. In addition, Capital Outlay includes requests for the installation of a metal racking system to increase storage, and the replacement of five fan coil units for server rooms and loading areas.

The Hoagland Industrial Park (4129) office was established to track the operational expenses of Hoagland Industrial Park. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total request is \$140,607, which reflects a decrease of \$358,071 primarily due to the Pug Mill Warehouse Demolition project, as well as minor decreases in operating expenses due to the expected demolition of the property. Ongoing projects will be funded by Fund Balance and will be included later in the budget process to ensure the most accurate estimates possible.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request is \$182,039, which is an increase of \$10,057 over the FY24 Adopted Budget primarily due to increases in Personnel Services as noted on the previous page, and an increase in parts costs in Repair & Maintenance.

Fleet Vehicles/Equipment (4144) was created to centralize the purchasing and tracking of countywide fleet assets managed by Fleet. A total of \$1,813,948 is being requested in Capital Outlay, which includes requests for new and replacement Fleet vehicles for multiple departments supported by the General Fund.

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request is \$6,648,264 and reflects an increase of \$715,068, primarily due to increases in Personnel Services as noted on the previous page, increases in Other Contractual Services due to contract costs increases, and additional areas added to services.

REVENUES

The General Fund directly supports several areas of the Public Works department including Facilities Management, Construction Management, Hoagland Industrial Park, Mowing, Small Engine Repair, Lakes Management, and Mosquito Control. Mosquito Control is also supported by grant funding, and Hoagland Industrial Park is also supported by lease revenues.

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,625,623	5,080,762	4,810,938	3,004,249	5,732,177	651,415
5120002 - Disaster Relief	59,276	0	0	0	0	0
5122000 - Car Allowance	1,105	0	0	2,334	3,437	3,437
5122001 - Cell Phone Allowance	0	0	0	90	112	112
5130000 - Other Salaries & Wages	87,866	0	0	61,707	0	0
5130001 - Vacancy Factor	0	-91,278	-91,278	0	-102,723	-11,445
5140000 - Overtime	143,345	135,000	135,000	125,986	137,500	2,500
5140003 - Overtime- Disaster Relief	3,111	0	0	0	0	0
5150300 - Class C Meals	238	0	0	14	0	0
5160000 - Compensated Annual Leave	215,768	0	0	156,524	0	0
5160010 - Compensated Ann Leave Payoff	26,234	0	0	25,571	0	0
5160020 - Compensated Admin Leave	30,329	0	0	30,129	0	0
5170000 - Compensated Sick Leave	126,882	0	0	110,342	0	0
5170010 - Compensated Sick Leave Payoff	58,848	0	0	51,458	0	0
5210000 - Fica Taxes	320,706	399,013	401,791	261,237	449,028	50,015
5220000 - Retirement Contributions	574,032	750,249	755,175	519,578	873,871	123,622
5230000 - Health Insurance	1,021,823	1,416,369	1,420,904	813,916	1,598,295	181,926
5231000 - Life Insurance	4,013	5,225	5,262	3,333	5,815	590
5232000 - Dental Insurance	22,123	27,273	27,419	16,504	28,296	1,023
5233000 - Lt Disability Insurance	6,303	8,227	8,285	5,104	9,154	927
5233100 - St Disability Insurance	9,409	14,787	14,874	7,574	16,428	1,641
5240000 - Workers' Compensation	132,301	140,945	141,000	99,956	142,183	1,238
5250000 - Unemployment Compensation	550	0	0	0	0	0
5270000 - Community Service Leave	1,340	0	0	833	0	0
Personnel Services:	\$6,471,227	\$7,886,572	\$7,629,370	\$5,296,440	\$8,893,573	\$1,007,001
Operating Expenses:						
5310000 - Professional Services	1,127,353	1,699,227	2,134,359	665,735	2,364,759	665,532
5310001 - Prof Svc- Market	1,296	0	0	0	0	0
5314000 - Medical Svcs	0	2,400	2,400	0	2,400	0
5340000 - Other Contractual Services	5,207,474	5,880,215	6,160,640	3,363,368	6,742,815	862,600
5340005 - LYNX	88	0	0	0	0	0
5340008 - Other Contractual Svc- Auction	194	0	0	0	0	0
5340013 - Other Contractual - NM	252,922	728,010	720,699	157,682	730,000	1,990
5349999 - Oth Svcs - Contra	-67,240	-73,957	-73,957	-33,620	-73,957	0
5400000 - Travel And Per Diem	11,890	14,504	14,504	10,433	5,452	-9,052
5410000 - Communications	78,160	90,639	90,639	44,303	110,821	20,182
5420000 - Freight & Postage Services	52	1,115	1,115	19	415	-700
5430000 - Utility Services	3,666,794	3,264,282	3,264,282	2,134,482	4,069,852	805,570
5430005 - Utility Services - NM	4,796	12,900	12,900	4,504	12,900	0
5440000 - Rentals And Leases	23,736	117,710	117,710	89,782	132,610	14,900
5450000 - Insurance	433,169	776,096	776,096	776,096	917,996	141,900
5450004 - Insurance-NM	0	152,337	152,337	0	152,337	0
5460000 - Repair & Maintenance Svcs	4,635,137	5,983,212	6,362,734	3,662,349	10,583,864	4,600,652
5460007 - R&M Road Milling and Resurfaci	0	0	0	0	120,000	120,000
5460008 - R&M Parking re-paving	0	330,800	330,800	8,238	700,000	369,200
5462000 - Rep & Maint-automotive	16,349	23,713	23,713	13,783	20,250	-3,463
5462100 - Rep & Maint.-Sheriff's Site	0	39,077	39,077	24,962	58,200	19,123
5462200 - Repair & Maint-Auto Direct	0	388	388	2,253	13,278	12,890

DEPARTMENT SUMMARY – PUBLIC WORKS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5464000 - Repair & Maintenance Spec	280	0	0	0	0	0
5470000 - Printing And Binding	32,235	23,050	23,050	24,887	19,050	-4,000
5480005 - Other Contractual Obligations	77,656	87,898	87,898	63,071	87,898	0
5490000 - Oth Current Chgs & Obligations	9,189	640,416	534,709	7,982	661,195	20,779
5490090 - Property Taxes	216	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	3,293	0	0	57,430	0	0
5490501 - OH-Workers' Compensation	24,550	30,939	30,939	30,939	32,710	1,771
5490502 - OH-Property & Liability Insuranc	38,462	70,996	70,996	70,996	70,996	0
5490503 - OH-Dental Insurance	6,145	7,259	7,259	7,259	7,554	295
5490504 - OH-Health Insurance	25,692	25,812	25,812	25,812	26,862	1,050
5490505 - OH-Life/AD&D, STD, LTD	4,569	5,934	5,934	5,934	6,224	290
5490509 - OH-Fleet Oversight	18,430	11,947	11,947	11,947	11,947	0
5490510 - OH-Fleet Maint	6,362	216,344	216,344	216,344	216,344	0
5490511 - OH-Fleet Fuel	0	24,780	24,780	24,780	24,780	0
5511000 - Office Supplies	10,889	20,600	20,600	7,083	20,600	0
5512000 - Office Equipment	39,327	100,000	112,902	15,171	101,500	1,500
5520000 - Operating Supplies	66,059	96,625	96,625	39,253	92,775	-3,850
5520010 - Computer Software	10,449	0	0	924	0	0
5520020 - Computer Hardware, Non-Capit:	19,386	20,920	20,920	0	32,400	11,480
5520021 - Computer Hardware, Operating	300	0	0	0	0	0
5521000 - Gas & Oil	232,086	271,388	271,388	131,483	278,325	6,937
5522000 - Chemicals	276,389	189,500	189,500	256,847	332,000	142,500
5523000 - Protective Clothing	100	2,400	2,400	188	2,420	20
5524500 - Cleaning Supplies	5,411	6,100	6,100	1,565	6,100	0
5525000 - Tools	15,323	22,850	22,850	12,467	23,150	300
5525500 - Allowance	500	0	0	0	0	0
5526000 - Clothing	0	400	400	225	700	300
5528000 - Medicine	24	375	375	707	375	0
5540000 - Books,pubs,subs & Membership	25,418	44,270	44,270	9,658	41,360	-2,910
5541000 - Registration Fees	2,231	7,600	7,600	0	4,800	-2,800
5550000 - Training	14,002	22,492	22,492	3,764	32,562	10,070
Operating Expenses:	\$16,357,145	\$20,993,563	\$21,988,526	\$11,951,085	\$28,798,619	\$7,805,056
Capital Outlay:						
5610000 - Land	361,586	0	0	0	0	0
5640000 - Machinery & Equipment	261,133	206,765	321,654	227,879	332,953	126,188
5640100 - Vehicles	760,816	1,587,706	2,258,597	541,622	1,588,120	414
5650000 - Construction In Progress	5,641,564	7,136,610	5,989,583	1,348,480	0	-7,136,610
Capital Outlay:	\$7,025,099	\$8,931,081	\$8,569,834	\$2,117,980	\$1,921,073	-\$7,010,008
TOTAL EXPENDITURES:	\$29,853,471	\$37,811,216	\$38,187,730	\$19,365,505	\$39,613,265	\$1,802,049

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

TRENDS & ISSUES

Newly established for FY25, the Real Estate Management department (cost center 1976) is responsible for the acquisition, disposition, and management of County-owned real property, including temporary and permanent easements, as well as lease management.

Personnel Services

Personnel Services supports 2.60 FTEs, which have been reallocated from the Public Works department.

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

A request for an Operating Expense budget in the amount of \$247,460 supports a variety of expenditures, including Professional Services, Legal Fees, Other Contractual Services, and Office Equipment.

Capital, Debt, Transfers Out and Reserves

There are no Capital Outlay, Debt Service, Transfers, or Reserve requests for FY25.

Overall, this department's requests total \$590,508 for the FY25 Recommended Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - REAL ESTATE MANAGEMENT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	240,801	240,801
5130001 - Vacancy Factor	0	0	0	0	-4,214	-4,214
5210000 - Fica Taxes	0	0	0	0	18,421	18,421
5220000 - Retirement Contributions	0	0	0	0	32,821	32,821
5230000 - Health Insurance	0	0	0	0	51,641	51,641
5231000 - Life Insurance	0	0	0	0	244	244
5232000 - Dental Insurance	0	0	0	0	796	796
5233000 - Lt Disability Insurance	0	0	0	0	386	386
5233100 - St Disability Insurance	0	0	0	0	692	692
5240000 - Workers' Compensation	0	0	0	0	1,460	1,460
Personnel Services:	\$0	\$0	\$0	\$0	\$343,048	\$343,048
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	115,000	115,000
5310006 - Legal Fees	0	0	0	0	10,000	10,000
5340000 - Other Contractual Services	0	0	0	0	110,000	110,000
5400000 - Travel And Per Diem	0	0	0	0	500	500
5410000 - Communications	0	0	0	0	1,500	1,500
5420000 - Freight & Postage Services	0	0	0	0	500	500
5470000 - Printing And Binding	0	0	0	0	50	50
5490000 - Oth Current Chgs & Obligations	0	0	0	0	2,500	2,500
5490501 - OH-Workers' Compensation	0	0	0	0	879	879
5490503 - OH-Dental Insurance	0	0	0	0	210	210
5490504 - OH-Health Insurance	0	0	0	0	749	749
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	172	172
5511000 - Office Supplies	0	0	0	0	200	200
5512000 - Office Equipment	0	0	0	0	3,200	3,200
5540000 - Books,pubs,subs & Membership	0	0	0	0	1,500	1,500
5550000 - Training	0	0	0	0	500	500
Operating Expenses:	\$0	\$0	\$0	\$0	\$247,460	\$247,460
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$590,508	\$590,508

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney’s Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. Seeking justice means aggressively charging and trying not only the easy or sure winners, but also those tough cases in which the evidence establishes the guilt of the accused by legal and ethical standards.

The budget reflects funding for communication services, which remains unchanged from the FY24 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STATE ATTORNEY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	203	8,000	8,000	4,721	8,000	0
Operating Expenses:	\$203	\$8,000	\$8,000	\$4,721	\$8,000	\$0
TOTAL EXPENDITURES:	\$203	\$8,000	\$8,000	\$4,721	\$8,000	\$0

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES

TRENDS & ISSUES

The Strategic Initiatives Department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

Personnel Services

Personnel Services supports 3.70 FTEs, which is unchanged from the FY24 Adopted Budget. Overall, there is an increase of \$27,330 in Personnel Services due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance rates increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$3,946,146 primarily in Other Contractual Services due to the Plug and Play contractual agreement and the Technology Incentives Fund.

Capital, Debt, Transfers Out and Reserves

There is no Capital Outlay budgeted for FY25 at this time. Funding for ongoing capital projects will be included later in the budget process. Grants and Aids include \$3,000,000 for the IMEC Design Center Year 4 of the Agreement and \$8,300,000 for Osceola Prosper.

Overall, this budget increased \$3,973,476 over the FY24 Adopted Budget.

REVENUES

This department is supported by the General Fund.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	233,793	328,355	328,355	207,803	343,900	15,545
5120040 - Reduction In Force Pay	12,360	0	0	0	0	0
5122000 - Car Allowance	398	0	0	3,330	4,553	4,553
5122001 - Cell Phone Allowance	47	0	0	60	30	30
5124000 - Exec Deferred Compensation	309	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,747	-5,747	0	-6,018	-271
5140000 - Overtime	117	0	0	16	0	0
5160000 - Compensated Annual Leave	17,818	0	0	11,507	0	0
5160010 - Compensated Ann Leave Payoff	5,472	0	0	0	0	0
5160020 - Compensated Admin Leave	3,241	0	0	4,906	0	0
5170000 - Compensated Sick Leave	5,392	0	0	6,344	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,549	0	0
5210000 - Fica Taxes	19,651	25,118	25,118	17,180	26,308	1,190
5220000 - Retirement Contributions	35,745	51,413	51,413	33,326	54,477	3,064
5230000 - Health Insurance	60,605	68,026	68,026	48,543	71,201	3,175
5231000 - Life Insurance	266	332	332	240	350	18
5232000 - Dental Insurance	977	1,239	1,239	893	1,262	23
5233000 - Lt Disability Insurance	416	524	524	369	550	26
5233100 - St Disability Insurance	602	900	900	529	923	23
5240000 - Workers' Compensation	425	492	492	350	446	-46
Personnel Services:	\$397,634	\$470,652	\$470,652	\$338,944	\$497,982	\$27,330
Operating Expenses:						
5310000 - Professional Services	420,650	560,000	693,658	186,413	575,000	15,000
5310006 - Legal Fees	3,816	30,000	30,000	1,560	25,000	-5,000
5340000 - Other Contractual Services	910,187	1,150,000	3,198,683	1,965,076	5,110,000	3,960,000
5400000 - Travel And Per Diem	7,369	10,500	10,500	9,806	30,000	19,500
5410000 - Communications	1,897	2,400	2,400	1,170	2,400	0
5420000 - Freight & Postage Services	1	250	250	10	250	0
5440000 - Rentals And Leases	2,759	3,860	3,860	1,593	3,000	-860
5450000 - Insurance	2,090	3,124	3,124	3,124	3,124	0
5462000 - Rep & Maint-automotive	3	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	500	500	0	1,000	500
5462200 - Repair & Maint-Auto Direct	0	0	0	15	0	0
5470000 - Printing And Binding	17,222	8,000	8,000	62	8,000	0
5480000 - Promotional Activities	13,258	20,000	20,000	42,350	72,500	52,500
5488000 - Promotional-ads/media Buys	3,000	5,500	5,500	3,278	5,500	0
5490000 - Oth Current Chgs & Obligations	491,141	731,623	731,623	97,975	625,800	-105,823
5490501 - OH-Workers' Compensation	1,157	1,250	1,250	1,250	1,250	0
5490502 - OH-Property & Liability Insuranc	186	286	286	286	286	0
5490503 - OH-Dental Insurance	292	300	300	300	300	0
5490504 - OH-Health Insurance	1,241	1,066	1,066	1,066	1,066	0
5490505 - OH-Life/AD&D, STD, LTD	216	245	245	245	245	0
5490509 - OH-Fleet Oversight	194	342	342	342	342	0
5490511 - OH-Fleet Fuel	0	708	708	708	708	0
5511000 - Office Supplies	1,747	1,650	1,650	595	1,850	200
5520000 - Operating Supplies	943	2,500	2,500	1,440	3,000	500
5521000 - Gas & Oil	176	1,000	1,000	260	500	-500
5540000 - Books,pubs,subs & Membership	15,024	25,056	25,056	28,912	34,785	9,729

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	6,593	8,700	8,700	3,844	9,000	300
Operating Expenses:	\$1,901,161	\$2,568,860	\$4,751,201	\$2,351,679	\$6,515,006	\$3,946,146
Grants and Aids:						
5820000 - Aids To Private Organization	5,248,175	11,300,000	11,200,000	11,198,767	11,300,000	0
Grants and Aids:	\$5,248,175	\$11,300,000	\$11,200,000	\$11,198,767	\$11,300,000	\$0
TOTAL EXPENDITURES:	\$7,546,970	\$14,339,512	\$16,421,853	\$13,889,390	\$18,312,988	\$3,973,476

DEPARTMENT SUMMARY – OFFICE OF SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

Personnel Services

The Office of Sustainability supports 1.90 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$36,823 for FY25 due to a mid-year staffing change as well as the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased for FY25 due to employee insurance selections which were partially offset by insurance rate increases; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$12,625 mainly due to Promotional Activities for outreach events to promote County Sustainability.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is requested for FY25 for a small glass pulverizer which will be used for public engagement, outreach and educational opportunities.

Overall, this budget increased \$64,448 for FY25.

REVENUES

This office is supported by the General Fund.

DEPARTMENT SUMMARY - OFFICE OF SUSTAINABILITY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	101,902	208,351	208,351	135,497	245,523	37,172
5122000 - Car Allowance	0	0	0	180	90	90
5122001 - Cell Phone Allowance	0	0	0	30	15	15
5130001 - Vacancy Factor	0	-3,646	-3,646	0	-4,297	-651
5160000 - Compensated Annual Leave	6,482	0	0	4,743	0	0
5160020 - Compensated Admin Leave	1,945	0	0	3,001	0	0
5170000 - Compensated Sick Leave	4,537	0	0	4,646	0	0
5210000 - Fica Taxes	8,540	15,939	15,939	11,099	18,782	2,843
5220000 - Retirement Contributions	14,224	31,701	31,701	21,089	37,267	5,566
5230000 - Health Insurance	12,239	35,229	35,229	15,771	26,759	-8,470
5231000 - Life Insurance	117	212	212	153	247	35
5232000 - Dental Insurance	268	580	580	393	648	68
5233000 - Lt Disability Insurance	184	333	333	237	392	59
5233100 - St Disability Insurance	234	529	529	312	618	89
5240000 - Workers' Compensation	183	313	313	222	320	7
Personnel Services:	\$150,855	\$289,541	\$289,541	\$197,372	\$326,364	\$36,823
Operating Expenses:						
5310000 - Professional Services	39,911	360,000	452,140	78,536	360,000	0
5400000 - Travel And Per Diem	0	2,200	2,200	241	3,500	1,300
5470000 - Printing And Binding	0	500	500	0	500	0
5480000 - Promotional Activities	0	0	0	154	10,000	10,000
5490000 - Oth Current Chgs & Obligations	0	500	500	0	500	0
5490501 - OH-Workers' Compensation	243	642	642	642	642	0
5490503 - OH-Dental Insurance	62	154	154	154	154	0
5490504 - OH-Health Insurance	261	547	547	547	547	0
5490505 - OH-Life/AD&D, STD, LTD	46	126	126	126	126	0
5511000 - Office Supplies	0	550	550	0	550	0
5520000 - Operating Supplies	0	0	0	0	500	500
5520020 - Computer Hardware, Non-Capit:	0	2,500	2,500	0	2,500	0
5540000 - Books,pubs,subs & Membership	5,070	5,860	5,860	3,000	6,245	385
5541000 - Registration Fees	0	0	0	787	0	0
5550000 - Training	49	1,400	1,400	0	1,840	440
Operating Expenses:	\$45,642	\$374,979	\$467,119	\$84,187	\$387,604	\$12,625
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	15,000	15,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$15,000	\$15,000
Grants and Aids:						
5810000 - Aids To Gov't Agencies	0	0	37,500	37,500	0	0
Grants and Aids:	\$0	\$0	\$37,500	\$37,500	\$0	\$0
TOTAL EXPENDITURES:	\$196,497	\$664,520	\$794,160	\$319,059	\$728,968	\$64,448

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

TRENDS & ISSUES

Per Ordinance 03-01, the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

REVENUES

Revenues include Traffic Court Cost Fees and Fund Balance.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION DORI SLOSBERG

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	168,381	321,685	375,098	19,110	463,205	141,520
Operating Expenses:	\$168,381	\$321,685	\$375,098	\$19,110	\$463,205	\$141,520
TOTAL EXPENDITURES:	\$168,381	\$321,685	\$375,098	\$19,110	\$463,205	\$141,520

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Mobility Fee Coordination (1405) and Transit Shelter (1408) cost centers.

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks, and schools. The total request is \$120,000, which is solely attributed to charges when payments are made by credit cards. This request is unchanged from the FY24 Adopted Budget.

Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provides funding for the County to construct. The total request is \$111,380, which is unchanged from the FY24 Adopted Budget.

REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination.

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	97,741	231,380	231,380	129,092	231,380	0
Operating Expenses:	\$97,741	\$231,380	\$231,380	\$129,092	\$231,380	\$0
TOTAL EXPENDITURES:	\$97,741	\$231,380	\$231,380	\$129,092	\$231,380	\$0

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. The originating Ordinance was repealed and replaced with Ordinance #2015-89 to revise and simplify the calculation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year. FY25 appropriations include \$45,646,024 to support Transportation.

REVENUES

Revenue is received through a Transfer In from the General Fund.

010-DESIGNATED AD VALOREM TAX

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Transfers In	21,584,081	24,388,442	29,321,490	20,757,856	45,646,024	21,257,582
Total	21,584,081	24,388,442	29,321,490	20,757,856	45,646,024	21,257,582
Expenditures						
Transfers Out	21,584,081	24,388,442	29,321,490	20,757,856	45,646,024	21,257,582
Total	21,584,081	24,388,442	29,321,490	20,757,856	45,646,024	21,257,582

010-DESIGNATED AD VALOREM TAX

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	4,767,578	0	4,933,048	2,466,524	0	0
5910102 - Tran Out-transportation Trust	16,816,503	24,388,442	24,388,442	18,291,332	45,646,024	21,257,582
Transfers Out:	\$21,584,081	\$24,388,442	\$29,321,490	\$20,757,856	\$45,646,024	\$21,257,582
TOTAL EXPENDITURES:	\$21,584,081	\$24,388,442	\$29,321,490	\$20,757,856	\$45,646,024	\$21,257,582

SPECIAL REVENUE FUNDS

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FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center, and to provide funding for amortized rent payments for 30 years.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses remain unchanged from the FY24 Adopted Budget.

Capital, Debt, Transfers Out and Reserves

Reserves are established in accordance with Budget Policy.

Overall, the FY25 Recommended Budget reflects a decrease of \$339,715 from the FY24 Adopted Budget.

REVENUES

The primary revenue source is Fund Balance.

101-TDT RIDA TAX BOND 2012 PROJECT

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	3,026	0	0	2,205	0	0
Fund Balance	0	6,365,435	6,368,462	0	6,025,720	-339,715
Total	3,026	6,365,435	6,368,462	2,205	6,025,720	-339,715
Expenditures						
Operating Expenses	343,049	343,049	343,049	171,525	343,049	0
Reserves - Restricted	0	6,022,386	6,025,413	0	5,682,671	-339,715
Total	343,049	6,365,435	6,368,462	171,525	6,025,720	-339,715

101-TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	171,525	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$171,525	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,022,386	6,025,413	0	5,682,671	-339,715
Reserves - Restricted:	\$0	\$6,022,386	\$6,025,413	\$0	\$5,682,671	-\$339,715
TOTAL EXPENDITURES:	\$343,049	\$6,365,435	\$6,368,462	\$171,525	\$6,025,720	-\$339,715

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund is comprised of two departments, Transportation & Transit and Public Works, which support expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Personnel Services

Personnel Services supports 185.35 FTEs, which is a net increase of 7.02 FTEs due to the mid-year reevaluation of position allocations (0.02 FTE) and the request for new positions (7.00 FTEs); a Traffic Operations Supervisor, a Senior Traffic Technician, a Transportation Analyst, a Crew Leader-Tree Trimming, a Maintenance Worker-Tree Trimming, and two (2) Light Equipment Operators-Tree Trimming.

Overall, Personnel Services increased \$1,228,917 primarily due to the above, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of employee plan selections and mid-year status changes which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$16,172,742 over the FY24 Adopted Budget, primarily due to the Sunrail Funding Partner Allocation, as well as Repair & Maintenance costs for infrastructure repairs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for equipment, as well as new and replacement vehicles.

Debt Service increased \$184,801, which provides funding associated with Sunrail and lease payments for vehicles purchased in prior years.

Transfers Out includes a transfer out to the General Fund for the cost allocation and to Intergovernmental Radio Communications (Fund 158).

Reserves for Contingency supports unanticipated needs throughout the year and Reserves for Debt supports future debt payments.

Overall, the FY25 Recommended Budget reflects an increase an increase of \$17,556,976 over the FY24 Adopted Budget.

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon). These revenues are projected to decrease; however, they will continue to be evaluated throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) in the amount of \$45,646,024 to support operations, as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. Other sources of income are interest, lease proceeds for vehicles, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees, and Fund Balance.

102-TRANSPORTATION TRUST FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	10,317,011	10,594,107	10,594,107	5,872,490	9,707,267	-886,840
Permits, Fees & Special Assessments	416,626	443,327	443,327	372,020	388,331	-54,996
Intergovernmental Revenue	2,327,323	2,263,156	2,263,156	1,376,831	2,404,960	141,804
Charges For Services	556,368	482,755	482,755	417,940	405,000	-77,755
Miscellaneous Revenues	916,509	460,000	460,000	1,039,328	100,000	-360,000
Less 5% Statutory Reduction	0	-712,167	-712,167	0	-645,279	66,888
Transfers In	16,831,597	24,403,765	24,403,765	18,302,824	45,661,347	21,257,582
Other Sources	104,016	800,180	871,112	0	661,201	-138,979
Fund Balance	0	6,812,842	13,528,186	0	4,422,114	-2,390,728
Total	31,469,449	45,547,965	52,334,241	27,381,433	63,104,941	17,556,976
Expenditures						
Personnel Services	11,716,298	15,260,540	15,165,317	9,621,417	16,489,457	1,228,917
Operating Expenses	13,322,105	22,566,214	24,363,804	11,011,551	38,738,956	16,172,742
Capital Outlay	351,519	1,825,749	1,926,610	958,335	720,138	-1,105,611
Debt Service	1,467,116	1,489,115	1,489,115	1,463,469	1,673,916	184,801
Grants and Aids	0	0	50,000	50,000	57,500	57,500
Transfers Out	7,178,832	2,476,326	7,409,374	4,323,769	3,402,730	926,404
Reserves - Operating	0	500,000	500,000	0	500,000	0
Reserves - Debt	0	1,430,021	1,430,021	0	1,522,244	92,223
Total	34,035,870	45,547,965	52,334,241	27,428,541	63,104,941	17,556,976

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	6,556,246	9,649,087	9,549,657	5,555,872	10,610,507	961,420
5120002 - Disaster Relief	250,720	0	0	0	0	0
5122000 - Car Allowance	4,256	3,150	3,150	8,739	12,637	9,487
5122001 - Cell Phone Allowance	0	0	0	469	373	373
5130001 - Vacancy Factor	0	-171,179	-171,179	0	-188,521	-17,342
5140000 - Overtime	150,887	131,712	131,712	137,336	161,712	30,000
5140003 - Overtime- Disaster Relief	27,590	0	0	0	0	0
5150300 - Class C Meals	0	0	0	33	0	0
5160000 - Compensated Annual Leave	406,225	0	0	266,186	0	0
5160010 - Compensated Ann Leave Payoff	67,760	0	0	65,995	0	0
5160020 - Compensated Admin Leave	54,187	0	0	44,122	0	0
5170000 - Compensated Sick Leave	221,840	0	0	173,645	0	0
5170010 - Compensated Sick Leave Payoff	71,602	0	0	101,123	0	0
5210000 - Fica Taxes	573,295	748,233	749,159	466,174	824,074	75,841
5220000 - Retirement Contributions	1,057,565	1,442,274	1,443,916	952,841	1,619,033	176,759
5230000 - Health Insurance	1,753,963	2,830,194	2,831,706	1,441,406	2,813,663	-16,531
5231000 - Life Insurance	7,395	9,910	9,922	6,100	10,917	1,007
5232000 - Dental Insurance	40,087	54,634	54,683	31,800	53,291	-1,343
5233000 - Lt Disability Insurance	11,605	15,643	15,662	9,315	17,199	1,556
5233100 - St Disability Insurance	17,141	27,858	27,887	13,701	30,608	2,750
5240000 - Workers' Compensation	437,938	519,024	519,042	343,236	523,964	4,940
5250000 - Unemployment Compensation	4,125	0	0	641	0	0
5270000 - Community Service Leave	1,871	0	0	2,684	0	0
Personnel Services:	\$11,716,298	\$15,260,540	\$15,165,317	\$9,621,417	\$16,489,457	\$1,228,917
Operating Expenses:						
5310000 - Professional Services	5,005,426	11,234,750	12,415,810	4,602,045	10,798,095	-436,655
5310006 - Legal Fees	32,551	0	0	62,001	50,000	50,000
5340000 - Other Contractual Services	622,617	1,111,405	1,111,405	522,048	13,243,955	12,132,550
5340008 - Other Contractual Svc- Auction	281	0	0	1,625	0	0
5400000 - Travel And Per Diem	10,912	12,033	12,033	4,569	13,441	1,408
5410000 - Communications	21,221	29,437	29,437	16,460	50,740	21,303
5420000 - Freight & Postage Services	6,325	4,496	4,496	1,684	5,896	1,400
5430000 - Utility Services	749,488	1,008,454	1,008,454	507,621	1,282,151	273,697
5440000 - Rentals And Leases	33,721	32,562	32,562	28,078	36,596	4,034
5450000 - Insurance	1,774,744	1,561,792	1,561,792	1,561,792	1,561,792	0
5460000 - Repair & Maintenance Svcs	1,822,693	3,200,925	3,841,455	1,507,267	7,188,070	3,987,145
5460010 - Repairs & Maint Software	0	0	0	11,102	0	0
5462000 - Rep & Maint-automotive	645,196	502,033	502,033	137,533	619,959	117,926
5462100 - Rep & Maint.-Sheriff's Site	0	4,080	4,080	34,440	82,330	78,250
5462200 - Repair & Maint-Auto Direct	0	0	0	106	46,083	46,083
5470000 - Printing And Binding	790	1,150	1,150	616	5,150	4,000
5490000 - Oth Current Chgs & Obligations	147,280	3,220	3,220	3,065	3,220	0
5490008 - Oth Curr Chgs. Special Event	3,957	0	0	0	0	0
5490090 - Property Taxes	105	200	200	0	200	0
5490500 - Reimbursement Of Py Revenue	150	0	0	585	0	0
5490501 - OH-Workers' Compensation	51,604	60,270	60,270	60,270	62,644	2,374
5490502 - OH-Property & Liability Insuranc	157,582	142,870	142,870	142,870	142,870	0
5490503 - OH-Dental Insurance	13,240	14,447	14,447	14,447	15,016	569

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490504 – OH-Health Insurance	55,337	51,358	51,358	51,358	53,380	2,022
5490505 – OH-Life/AD&D, STD, LTD	9,844	11,769	11,769	11,769	12,232	463
5490509 - OH-Fleet Oversight	35,696	32,259	32,259	32,259	32,259	0
5490510 - OH-Fleet Maint	381,739	350,271	350,271	350,271	350,271	0
5490511 - OH-Fleet Fuel	0	66,906	66,906	66,906	66,906	0
5511000 - Office Supplies	14,568	18,973	18,973	8,000	20,530	1,557
5512000 - Office Equipment	0	7,500	7,500	0	0	-7,500
5520000 - Operating Supplies	36,197	67,245	67,245	24,705	63,885	-3,360
5520010 - Computer Software	1,167	8,905	8,905	595	16,701	7,796
5520011 - Computer Software, SAAS	465	0	0	2,325	0	0
5520020 - Computer Hardware, Non-Capit:	12,109	24,650	24,650	4,094	18,800	-5,850
5521000 - Gas & Oil	636,252	863,081	863,081	364,221	701,000	-162,081
5522000 - Chemicals	49,976	50,000	50,000	36,089	45,000	-5,000
5524000 - Oper Supp-miscellaneous	20,251	23,000	23,000	16,595	25,000	2,000
5525000 - Tools	28,970	40,495	40,495	17,905	46,425	5,930
5526000 - Clothing	0	0	0	0	2,000	2,000
5530000 - Road Materials & Supplies	752,282	1,750,359	1,726,359	620,053	1,814,575	64,216
5540000 - Books,pubs,subs & Membership	169,391	228,949	228,949	174,942	210,864	-18,085
5541000 - Registration Fees	2,083	6,070	6,070	750	7,100	1,030
5550000 - Training	15,893	40,300	40,300	8,490	43,820	3,520
Operating Expenses:	\$13,322,105	\$22,566,214	\$24,363,804	\$11,011,551	\$38,738,956	\$16,172,742
Capital Outlay:						
5640000 - Machinery & Equipment	61,594	76,130	76,130	22,111	58,937	-17,193
5640100 - Vehicles	0	511,863	612,724	87,568	301,201	-210,662
5650000 - Construction In Progress	289,925	1,237,756	1,237,756	848,656	360,000	-877,756
Capital Outlay:	\$351,519	\$1,825,749	\$1,926,610	\$958,335	\$720,138	-\$1,105,611
Debt Service:						
5710000 - Principal	1,013,244	1,057,149	1,057,149	1,032,436	1,232,284	175,135
5710005 - Principal-SBITAs	774	0	0	0	0	0
5720000 - Interest	453,072	431,966	431,966	431,033	441,632	9,666
5720005 - Interest-SBITAs	26	0	0	0	0	0
Debt Service:	\$1,467,116	\$1,489,115	\$1,489,115	\$1,463,469	\$1,673,916	\$184,801
Grants and Aids:						
5820004 - AIDS TO NON-PROFITS ORG	0	0	50,000	50,000	57,500	57,500
Grants and Aids:	\$0	\$0	\$50,000	\$50,000	\$57,500	\$57,500
Transfers Out:						
5910001 - Tran Out-general Fund	2,386,671	2,451,081	2,451,081	1,838,311	3,375,763	924,682
5910010 - Transfers Out to DAT	4,767,578	0	4,933,048	2,466,524	0	0
5910158 - Tran Out-intergov Radio Commu	24,583	25,245	25,245	18,934	26,967	1,722
Transfers Out:	\$7,178,832	\$2,476,326	\$7,409,374	\$4,323,769	\$3,402,730	\$926,404
Reserves - Operating:						
5990020 - Reserve For Contingency	0	500,000	500,000	0	500,000	0
Reserves - Operating:	\$0	\$500,000	\$500,000	\$0	\$500,000	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,430,021	1,430,021	0	1,522,244	92,223

102-TRANSPORTATION TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Debt:	\$0	\$1,430,021	\$1,430,021	\$0	\$1,522,244	\$92,223
TOTAL EXPENDITURES:	\$34,035,870	\$45,547,965	\$52,334,241	\$27,428,541	\$63,104,941	\$17,556,976

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration.

REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. For FY25, projected revenues will support \$29,835 of the required funding for the Drug Court Program.

103-DRUG ABUSE TREATMENT FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Judgment, Fines & Forfeits	35,846	37,274	37,274	20,488	27,338	-9,936
Miscellaneous Revenues	233	0	0	116	0	0
Less 5% Statutory Reduction	0	-1,864	-1,864	0	-1,367	497
Fund Balance	0	2,690	2,380	0	3,864	1,174
Total	36,079	38,100	37,790	20,604	29,835	-8,265
Expenditures						
Transfers Out	36,390	38,100	37,790	11,515	29,835	-8,265
Total	36,390	38,100	37,790	11,515	29,835	-8,265

103 - DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	36,390	38,100	37,790	11,515	29,835	-8,265
Transfers Out:	\$36,390	\$38,100	\$37,790	\$11,515	\$29,835	-\$8,265
TOTAL EXPENDITURES:	\$36,390	\$38,100	\$37,790	\$11,515	\$29,835	-\$8,265

FUND 104 – TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

Personnel Services

This Fund supports 30.75 FTEs, which is an increase of 1.90 FTE from the FY24 Adopted Budget due to a new position requested for a Small Engine Mechanic as well as the annual re-evaluation of position appropriations (.90). Overall, Personnel Services increased \$332,986 from the FY24 Adopted Budget due to the previously mentioned FTE increase as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of the mid-year reallocations mentioned above as well as rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased by \$4,120,725 primarily due to a decrease from the prior fiscal year's allocation of promotional expenses between the TDT Funds. For FY25, this Fund will support \$4,526,728 of the total (\$26,749,820) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Capital Outlay supports equipment and vehicles. Also included are other Capital Projects including design for the Austin Tindall Site Lighting, Lake Cypress Parking, and other various projects for OHP. Ongoing projects will be adjusted later in the budget process to ensure project estimates are as accurate as possible.

Debt Service includes the required principal and interest payments for prior year vehicle & equipment leases.

Transfers Out include a transfer to the General Fund for the cost allocation plan and a transfer for debt payments.

Reserves are established in accordance with policy, but will continue to be reviewed along with revenues. Included in Reserves for Capital-Designated is funding to support future trails projects. Reserves Restricted includes funding for the Osceola County Performing Arts Center.

Overall, this Fund reflects an increase of \$6,931,612 over the FY24 Adopted Budget primarily due to ongoing capital projects. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund Balance.

For FY25, it is estimated that TDT taxes will increase \$1.4M over the FY24 Adopted Budget based on the current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate.

104-TOURIST DEVELOPMENT TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	54,377,216	41,658,990	41,658,990	36,616,762	43,075,394	1,416,404
Charges For Services	4,646,820	3,323,493	3,323,493	388,360	4,191,625	868,132
Miscellaneous Revenues	3,616,288	625,790	625,790	3,062,004	874,757	248,967
Less 5% Statutory Reduction	0	-2,280,414	-2,280,414	0	-2,407,089	-126,675
Transfers In	2,006,802	0	9,416	4,708	0	0
Other Sources	943,534	485,801	606,157	0	302,923	-182,878
Fund Balance	0	68,081,997	82,229,536	0	72,789,659	4,707,662
Total	65,590,659	111,895,657	126,172,968	40,071,834	118,827,269	6,931,612
Expenditures						
Personnel Services	1,951,097	2,309,870	2,309,870	1,519,867	2,642,856	332,986
Operating Expenses	30,060,355	28,409,785	30,130,476	18,307,939	24,289,060	-4,120,725
Capital Outlay	4,818,445	20,945,989	21,419,486	7,467,116	8,527,650	-12,418,339
Debt Service	22,311	85,783	85,783	74,625	126,934	41,151
Transfers Out	3,993,285	3,297,080	3,297,080	1,756,388	4,646,446	1,349,366
Reserves - Operating	0	18,446,460	18,142,159	0	19,627,555	1,181,095
Reserves - Debt	0	42,893	42,893	0	63,468	20,575
Reserves - Capital	0	11,000,000	9,000,000	0	14,250,000	3,250,000
Reserves - Restricted	0	0	0	0	35,000,000	35,000,000
Reserves - Stability	0	27,357,797	41,745,221	0	9,653,300	-17,704,497
Total	40,845,492	111,895,657	126,172,968	29,125,934	118,827,269	6,931,612

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,097,267	1,477,253	1,477,253	858,933	1,709,210	231,957
5120002 - Disaster Relief	5,469	0	0	0	0	0
5120040 - Reduction In Force Pay	7,416	0	0	0	0	0
5122000 - Car Allowance	131	0	0	1,240	854	854
5122001 - Cell Phone Allowance	28	0	0	0	0	0
5124000 - Exec Deferred Compensation	186	0	0	0	0	0
5130000 - Other Salaries & Wages	52,830	0	0	27,410	0	0
5130001 - Vacancy Factor	0	-27,201	-27,201	0	-31,254	-4,053
5140000 - Overtime	64,601	76,850	76,850	46,297	76,850	0
5140003 - Overtime- Disaster Relief	339	0	0	0	0	0
5160000 - Compensated Annual Leave	71,866	0	0	48,045	0	0
5160010 - Compensated Ann Leave Payoff	13,903	0	0	12,229	0	0
5160020 - Compensated Admin Leave	9,745	0	0	9,585	0	0
5170000 - Compensated Sick Leave	24,210	0	0	23,399	0	0
5170010 - Compensated Sick Leave Payoff	8,423	0	0	34,897	0	0
5210000 - Fica Taxes	99,955	118,893	118,893	78,982	136,641	17,748
5220000 - Retirement Contributions	173,696	219,857	219,857	146,351	250,068	30,211
5230000 - Health Insurance	269,481	384,841	384,841	195,142	443,660	58,819
5231000 - Life Insurance	1,143	1,479	1,479	904	1,726	247
5232000 - Dental Insurance	6,774	8,487	8,487	4,921	8,975	488
5233000 - Lt Disability Insurance	1,795	2,339	2,339	1,391	2,727	388
5233100 - St Disability Insurance	2,631	4,141	4,141	2,013	4,758	617
5240000 - Workers' Compensation	38,997	42,931	42,931	27,375	38,641	-4,290
5270000 - Community Service Leave	212	0	0	755	0	0
Personnel Services:	\$1,951,097	\$2,309,870	\$2,309,870	\$1,519,867	\$2,642,856	\$332,986
Operating Expenses:						
5310000 - Professional Services	1,253,614	2,192,246	3,542,635	223,487	2,645,350	453,104
5312000 - Tax Collector Fees	1,631,236	1,249,770	1,249,770	379,247	2,183,690	933,920
5314000 - Medical Svcs	0	400	400	0	400	0
5340000 - Other Contractual Services	24,435,801	20,774,849	20,774,849	15,208,065	14,541,018	-6,233,831
5340008 - Other Contractual Svc- Auction	0	0	0	1,231	0	0
5400000 - Travel And Per Diem	55	2,479	2,479	75	400	-2,079
5410000 - Communications	25,632	52,348	52,348	17,143	89,024	36,676
5420000 - Freight & Postage Services	1,655	700	700	57	700	0
5430000 - Utility Services	114,584	137,252	137,252	88,789	139,712	2,460
5440000 - Rentals And Leases	16,793	12,685	12,685	14,015	12,667	-18
5450000 - Insurance	120,763	146,042	146,042	146,042	146,042	0
5460000 - Repair & Maintenance Svcs	1,840,827	2,420,850	2,755,924	1,471,499	3,162,936	742,086
5460008 - R&M Parking re-paving	99,524	802,000	802,000	376,497	700,000	-102,000
5462000 - Rep & Maint-automotive	9,162	15,755	15,755	2,631	4,974	-10,781
5462100 - Rep & Maint.-Sheriff's Site	0	1,200	1,200	0	4,700	3,500
5462200 - Repair & Maint-Auto Direct	0	0	0	1,404	2,234	2,234
5470000 - Printing And Binding	5,653	4,150	4,150	3,231	9,100	4,950
5480000 - Promotional Activities	3,224	3,500	3,500	3,312	3,500	0
5490000 - Oth Current Chgs & Obligations	798	0	0	0	0	0
5490011 - Cash over/shorts	-75	0	0	-21	0	0
5490018 - Other Current Chgs & Obligator	113,258	100,000	100,000	18,314	100,000	0
5490400 - Bad Debt	4,020	0	0	0	0	0

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490501 - OH-Workers' Compensation	8,897	9,750	9,750	9,750	10,389	639
5490502 - OH-Property & Liability Insuranc	10,722	13,360	13,360	13,360	13,360	0
5490503 - OH-Dental Insurance	1,811	2,114	2,114	2,114	2,310	196
5490504 - OH-Health Insurance	7,569	7,515	7,515	7,515	8,207	692
5490505 - OH-Life/AD&D, STD, LTD	1,401	1,724	1,724	1,724	1,916	192
5490509 - OH-Fleet Oversight	3,880	2,731	2,731	2,731	2,731	0
5490510 - OH-Fleet Maint	916	20,604	20,604	20,604	20,604	0
5490511 - OH-Fleet Fuel	0	5,664	5,664	5,664	5,664	0
5511000 - Office Supplies	5,018	9,170	9,170	3,214	9,370	200
5512000 - Office Equipment	2,467	170,000	170,000	96,372	150,000	-20,000
5520000 - Operating Supplies	232,732	47,644	47,644	49,778	94,995	47,351
5520020 - Computer Hardware, Non-Capit:	0	5,230	40,458	20,418	6,430	1,200
5521000 - Gas & Oil	24,313	26,984	26,984	23,753	27,200	216
5522000 - Chemicals	77,052	150,751	150,751	92,934	162,821	12,070
5524500 - Cleaning Supplies	894	1,500	1,500	652	1,500	0
5525000 - Tools	371	1,500	1,500	1,441	1,500	0
5528000 - Medicine	0	100	100	0	100	0
5540000 - Books,pubs,subs & Membership	805	6,948	6,948	899	6,476	-472
5550000 - Training	4,983	10,270	10,270	0	17,040	6,770
Operating Expenses:	\$30,060,355	\$28,409,785	\$30,130,476	\$18,307,939	\$24,289,060	-\$4,120,725
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	42,000	42,000
5640000 - Machinery & Equipment	254,390	80,852	145,592	84,844	465,650	384,798
5640100 - Vehicles	16,656	92,019	162,134	45,824	0	-92,019
5650000 - Construction In Progress	4,547,399	20,773,118	21,111,760	7,336,447	8,020,000	-12,753,118
Capital Outlay:	\$4,818,445	\$20,945,989	\$21,419,486	\$7,467,116	\$8,527,650	-\$12,418,339
Debt Service:						
5710000 - Principal	21,056	75,285	75,285	64,565	111,515	36,230
5720000 - Interest	1,254	10,498	10,498	10,060	15,419	4,921
Debt Service:	\$22,311	\$85,783	\$85,783	\$74,625	\$126,934	\$41,151
Transfers Out:						
5910001 - Tran Out-general Fund	472,384	431,391	431,391	323,543	986,736	555,345
5910252 - Transfer Out - TDT Revenue Refu	3,520,695	2,865,689	2,865,689	1,432,845	3,659,710	794,021
5910510 - Tran Out Fleet	206	0	0	0	0	0
Transfers Out:	\$3,993,285	\$3,297,080	\$3,297,080	\$1,756,388	\$4,646,446	\$1,349,366
Reserves - Operating:						
5990010 - Reserve For Cash	0	10,628,807	10,628,807	0	12,114,203	1,485,396
5990020 - Reserve For Contingency	0	7,817,653	7,513,352	0	7,513,352	-304,301
Reserves - Operating:	\$0	\$18,446,460	\$18,142,159	\$0	\$19,627,555	\$1,181,095
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	42,893	42,893	0	63,468	20,575
Reserves - Debt:	\$0	\$42,893	\$42,893	\$0	\$63,468	\$20,575
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	11,000,000	9,000,000	0	14,250,000	3,250,000

104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Capital:	\$0	\$11,000,000	\$9,000,000	\$0	\$14,250,000	\$3,250,000
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	35,000,000	35,000,000
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$35,000,000	\$35,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	27,357,797	41,745,221	0	9,653,300	-17,704,497
Reserves - Stability:	\$0	\$27,357,797	\$41,745,221	\$0	\$9,653,300	-\$17,704,497
TOTAL EXPENDITURES:	\$40,845,492	\$111,895,657	\$126,172,968	\$29,125,934	\$118,827,269	\$6,931,612

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida; to pay the debt service on bonds issued for a convention center; and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating increased \$4,810,464 primarily due to an increase in the support of promotional expenses, of which, this Fund will allocate \$12,111,546 in FY25 of the total (\$26,749,820) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports the debt payment to Funds 243, 247, 252 and a transfer out to the General Fund for the cost allocation.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY24 budget is projected to increase \$2,564,142 over the FY24 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY25, it is estimated that TDT taxes will increase \$354,102 over the FY24 Adopted Budget based on current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	13,594,304	10,414,747	10,414,747	8,096,521	10,768,849	354,102
Miscellaneous Revenues	839,094	0	0	570,063	0	0
Less 5% Statutory Reduction	0	-520,737	-520,737	0	-538,442	-17,705
Other Sources	163,706	47,149	47,149	0	47,149	0
Fund Balance	0	14,874,032	17,470,901	0	17,101,777	2,227,745
Total	14,597,103	24,815,191	27,412,060	8,666,584	27,379,333	2,564,142
Expenditures						
Operating Expenses	9,035,851	7,624,147	7,624,147	5,578,591	12,434,611	4,810,464
Transfers Out	3,676,331	3,113,516	3,113,516	1,562,906	3,897,781	784,265
Reserves - Operating	0	5,259,051	5,259,051	0	5,853,869	594,818
Reserves - Stability	0	8,818,477	11,415,346	0	5,193,072	-3,625,405
Total	12,712,182	24,815,191	27,412,060	7,141,497	27,379,333	2,564,142

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	407,809	312,442	312,442	94,812	323,065	10,623
5340000 - Other Contractual Services	8,628,042	7,311,705	7,311,705	5,483,779	12,111,546	4,799,841
Operating Expenses:	\$9,035,851	\$7,624,147	\$7,624,147	\$5,578,591	\$12,434,611	\$4,810,464
Transfers Out:						
5910001 - Tran Out-general Fund	27,048	24,593	24,593	18,445	42,728	18,135
5910243 - Transfer Out - 243	1,380,872	1,234,809	1,234,809	617,405	1,378,423	143,614
5910247 - Tran Out - 247	288,020	259,793	259,793	129,897	440,557	180,764
5910252 - Transfer Out - TDT Revenue Refu	1,980,391	1,594,321	1,594,321	797,161	2,036,073	441,752
Transfers Out:	\$3,676,331	\$3,113,516	\$3,113,516	\$1,562,906	\$3,897,781	\$784,265
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,795,451	2,795,451	0	3,390,269	594,818
5990020 - Reserve For Contingency	0	2,463,600	2,463,600	0	2,463,600	0
Reserves - Operating:	\$0	\$5,259,051	\$5,259,051	\$0	\$5,853,869	\$594,818
Reserves - Stability:						
5990080 - Reserve For Stability	0	8,818,477	11,415,346	0	5,193,072	-3,625,405
Reserves - Stability:	\$0	\$8,818,477	\$11,415,346	\$0	\$5,193,072	-\$3,625,405
TOTAL EXPENDITURES:	\$12,712,182	\$24,815,191	\$27,412,060	\$7,141,497	\$27,379,333	\$2,564,142

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating increased \$3,712,151 primarily due to an increase in the support of promotional expenses, of which, this Fund will allocate \$10,111,546 in FY25 of the total (\$26,749,820) to be transferred to Experience Kissimmee in accordance with the Tourism Promotion Agreement.

Capital, Debt, Transfers Out and Reserves

Transfers Out supports a transfer out to the General Fund for the cost allocation plan.

Reserves are established in accordance with policy and will continue to be reviewed along with Revenues.

Overall, the FY25 budget is projected to increase \$3,181,080 over the FY24 Adopted Budget. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. For FY25, it is estimated that TDT taxes will increase \$354,102 over the FY24 Adopted Budget based on current year's trend of collections. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	13,594,304	10,414,747	10,414,747	8,096,521	10,768,849	354,102
Miscellaneous Revenues	579,772	0	0	470,720	0	0
Less 5% Statutory Reduction	0	-520,737	-520,737	0	-538,442	-17,705
Other Sources	163,706	47,149	47,149	0	47,149	0
Fund Balance	0	11,712,687	15,600,221	0	14,557,370	2,844,683
Total	14,337,782	21,653,846	25,541,380	8,567,240	24,834,926	3,181,080
Expenditures						
Operating Expenses	10,698,434	11,168,190	11,168,190	9,059,320	14,880,341	3,712,151
Transfers Out	20,218	24,882	24,882	18,662	40,148	15,266
Reserves - Operating	0	4,572,456	4,572,456	0	5,284,607	712,151
Reserves - Stability	0	5,888,318	9,775,852	0	4,629,830	-1,258,488
Total	10,718,652	21,653,846	25,541,380	9,077,981	24,834,926	3,181,080

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	407,809	312,442	312,442	94,812	323,065	10,623
5340000 - Other Contractual Services	8,628,042	7,311,705	7,311,705	5,483,779	10,111,546	2,799,841
5480000 - Promotional Activities	87,827	500,000	500,000	35,000	1,000,000	500,000
5490000 - Oth Current Chgs & Obligations	1,574,756	3,044,043	3,044,043	3,445,729	3,445,730	401,687
Operating Expenses:	\$10,698,434	\$11,168,190	\$11,168,190	\$9,059,320	\$14,880,341	\$3,712,151
Transfers Out:						
5910001 - Tran Out-general Fund	20,218	24,882	24,882	18,662	40,148	15,266
Transfers Out:	\$20,218	\$24,882	\$24,882	\$18,662	\$40,148	\$15,266
Reserves - Operating:						
5990010 - Reserve For Cash	0	2,431,656	2,431,656	0	3,143,807	712,151
5990020 - Reserve For Contingency	0	2,140,800	2,140,800	0	2,140,800	0
Reserves - Operating:	\$0	\$4,572,456	\$4,572,456	\$0	\$5,284,607	\$712,151
Reserves - Stability:						
5990080 - Reserve For Stability	0	5,888,318	9,775,852	0	4,629,830	-1,258,488
Reserves - Stability:	\$0	\$5,888,318	\$9,775,852	\$0	\$4,629,830	-\$1,258,488
TOTAL EXPENDITURES:	\$10,718,652	\$21,653,846	\$25,541,380	\$9,077,981	\$24,834,926	\$3,181,080

FUND 107 – LIBRARY DISTRICT

TRENDS & ISSUES

This Fund supports the operation of six full-service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012, with oversight by the County.

Personnel Services

Personnel Services supports 1.20 FTEs, which is an increase of .20 FTEs over FY24 Adopted Budget due to the reallocation of the Assistant County Manager position (.10) and Senior Administrative Assistant position (.10) reallocated from Social Services. Overall, Personnel Services increased \$44,493 due to the changes mentioned above and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance increased for FY25 due to the above-mentioned personnel services changes, as well as a result of rate increases; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$1,061,412 over the FY24 Adopted Budget primarily due to Rentals and Leases for a storefront Library, Professional Services due to the incremental annual increase to the LS&S Contract and Allied Security Services, Communications for ethernet, and Operating Supplies related to the new outreach van. Other minor adjustments are due to overhead rates which will continue to fluctuate pending the finalization of Personnel Services.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for network switch replacements, firewall replacements, and Library Resources. Debt Service is related to the loan payments for the library renovations.

Overall, this Fund increased \$5,156,772 over the FY24 Adopted Budget.

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY25 Budget reflects an increase in Ad Valorem of \$1,843,244 which is calculated at the same millage rate (0.3000) as FY24. Other sources of revenue are fees, which are updated annually, a State grant, contributions, donations, Interest, and Fund Balance.

107-LIBRARY DISTRICT FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	11,497,908	13,942,351	13,942,351	13,408,242	15,785,595	1,843,244
PY Delinquent Ad Valorem Tax	5,125	2,000	2,000	1,849	2,000	0
Intergovernmental Revenue	140,227	121,645	121,645	0	121,645	0
Charges For Services	54,497	51,584	51,584	34,606	49,349	-2,235
Judgment, Fines & Forfeits	26,893	15,000	15,000	6,672	0	-15,000
Miscellaneous Revenues	658,614	106,700	122,700	611,675	142,248	35,548
Less 5% Statutory Reduction	0	-705,766	-705,766	0	-798,840	-93,074
Transfers In	0	0	1,404	702	0	0
Other Sources	91,682	37,700	37,700	0	142,000	104,300
Fund Balance	0	10,806,665	12,483,526	0	14,090,654	3,283,989
Total	12,474,945	24,377,879	26,072,144	14,063,746	29,534,651	5,156,772
Expenditures						
Personnel Services	110,163	110,386	110,386	104,340	154,879	44,493
Operating Expenses	6,473,521	7,219,633	7,525,633	5,641,487	8,281,045	1,061,412
Capital Outlay	616,527	1,891,827	1,815,451	421,455	6,320,123	4,428,296
Debt Service	557,791	557,792	557,792	418,343	287,588	-270,204
Transfers Out	454,963	295,345	295,345	221,766	587,019	291,674
Reserves - Operating	0	2,770,717	3,270,717	0	2,997,680	226,963
Reserves - Debt	0	278,896	278,896	0	4,345	-274,551
Reserves - Assigned	0	5,000,000	5,000,000	0	0	-5,000,000
Reserves - Stability	0	6,253,283	7,217,924	0	10,901,972	4,648,689
Total	8,212,964	24,377,879	26,072,144	6,807,391	29,534,651	5,156,772

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	72,200	82,084	82,084	62,571	109,411	27,327
5120002 - Disaster Relief	563	0	0	0	0	0
5122000 - Car Allowance	0	0	0	180	90	90
5130001 - Vacancy Factor	0	0	0	0	-1,914	-1,914
5160000 - Compensated Annual Leave	4,048	0	0	2,119	0	0
5160010 - Compensated Ann Leave Payoff	4,048	0	0	4,861	0	0
5160020 - Compensated Admin Leave	2,024	0	0	1,540	0	0
5170000 - Compensated Sick Leave	405	0	0	2,645	0	0
5210000 - Fica Taxes	6,224	6,279	6,279	5,536	8,369	2,090
5220000 - Retirement Contributions	10,370	11,139	11,139	16,030	24,865	13,726
5230000 - Health Insurance	9,426	9,973	9,973	8,132	12,919	2,946
5231000 - Life Insurance	79	84	84	72	111	27
5232000 - Dental Insurance	327	335	335	272	409	74
5233000 - Lt Disability Insurance	126	131	131	110	175	44
5233100 - St Disability Insurance	189	238	238	162	302	64
5240000 - Workers' Compensation	133	123	123	111	142	19
Personnel Services:	\$110,163	\$110,386	\$110,386	\$104,340	\$154,879	\$44,493
Operating Expenses:						
5310000 - Professional Services	5,942,777	6,245,000	6,535,000	4,754,554	6,847,330	602,330
5312000 - Tax Collector Fees	230,339	278,847	278,847	268,553	315,712	36,865
5340000 - Other Contractual Services	381,152	438,940	438,940	246,918	469,440	30,500
5340008 - Other Contractual Svc- Auction	3	0	0	0	0	0
5410000 - Communications	319	755	755	447	94,755	94,000
5430000 - Utility Services	244,634	216,660	216,660	151,767	243,660	27,000
5440000 - Rentals And Leases	643	750	750	0	360,750	360,000
5450000 - Insurance	34,512	71,778	71,778	71,778	71,778	0
5460000 - Repair & Maintenance Svcs	175,048	191,280	191,280	151,459	153,580	-37,700
5460008 - R&M Parking re-paving	0	225,000	225,000	193,657	173,448	-51,552
5460010 - Repairs & Maint Software	0	46,500	46,500	40,878	63,100	16,600
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	0	1,500	1,500
5470000 - Printing And Binding	86	0	0	32	0	0
5490000 - Oth Current Chgs & Obligations	175	175	175	175	175	0
5490011 - Cash over/shorts	77	0	0	-19	0	0
5490501 - OH-Workers' Compensation	304	338	338	338	406	68
5490502 - OH-Property & Liability Insuranc	3,064	6,566	6,566	6,566	6,566	0
5490503 - OH-Dental Insurance	78	81	81	81	97	16
5490504 - OH-Health Insurance	326	288	288	288	346	58
5490505 - OH-Life/AD&D, STD, LTD	58	66	66	66	80	14
5490509 - OH-Fleet Oversight	582	512	512	512	512	0
5490511 - OH-Fleet Fuel	0	1,062	1,062	1,062	1,062	0
5511000 - Office Supplies	0	0	0	1,025	0	0
5512000 - Office Equipment	-138	0	0	0	0	0
5520000 - Operating Supplies	14,835	12,000	28,000	17,431	90,000	78,000
5520010 - Computer Software	15,234	12,000	12,000	5,279	4,500	-7,500
5520020 - Computer Hardware, Non-Capit:	12,002	92,365	92,365	50,753	42,365	-50,000
5524500 - Cleaning Supplies	0	1,415	1,415	0	1,415	0
5525000 - Tools	0	0	0	89	0	0
5540000 - Books,pubs,subs & Membership	1,602	0	0	0	0	0

107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5551001 - Reimbursements LSSI	-334,472	-341,941	-341,941	-199,466	-341,941	0
5551002 - Reimbursements LSSI Security	-220,971	-251,419	-251,419	-105,185	-290,206	-38,787
5551003 - Reimbursements LSSI Copier Leas	-28,750	-29,385	-29,385	-17,553	-29,385	0
Operating Expenses:	\$6,473,521	\$7,219,633	\$7,525,633	\$5,641,487	\$8,281,045	\$1,061,412
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	23,088	0	0
5640020 - Computer Hardware, Capital	0	72,000	72,000	51,246	24,000	-48,000
5640100 - Vehicles	0	37,700	37,700	0	0	-37,700
5650000 - Construction In Progress	170,620	1,558,112	1,481,736	347,121	5,872,108	4,313,996
5660000 - Books, Publ & Library Material	445,906	224,015	224,015	0	424,015	200,000
Capital Outlay:	\$616,527	\$1,891,827	\$1,815,451	\$421,455	\$6,320,123	\$4,428,296
Debt Service:						
5710000 - Principal	534,701	546,376	546,376	408,673	284,149	-262,227
5720000 - Interest	23,090	11,416	11,416	9,670	3,439	-7,977
Debt Service:	\$557,791	\$557,792	\$557,792	\$418,343	\$287,588	-\$270,204
Transfers Out:						
5910001 - Tran Out-general Fund	292,812	121,213	121,213	90,910	404,801	283,588
5910704 - Transfers out-Property Appr	162,151	174,132	174,132	130,856	182,218	8,086
Transfers Out:	\$454,963	\$295,345	\$295,345	\$221,766	\$587,019	\$291,674
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,270,717	1,270,717	0	1,497,680	226,963
5990020 - Reserve For Contingency	0	1,500,000	2,000,000	0	1,500,000	0
Reserves - Operating:	\$0	\$2,770,717	\$3,270,717	\$0	\$2,997,680	\$226,963
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	4,345	-274,551
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$4,345	-\$274,551
Reserves - Assigned:						
5990060 - Reserves Assigned	0	5,000,000	5,000,000	0	0	-5,000,000
Reserves - Assigned:	\$0	\$5,000,000	\$5,000,000	\$0	\$0	-\$5,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	6,253,283	7,217,924	0	10,901,972	4,648,689
Reserves - Stability:	\$0	\$6,253,283	\$7,217,924	\$0	\$10,901,972	\$4,648,689
TOTAL EXPENDITURES:	\$8,212,964	\$24,377,879	\$26,072,144	\$6,807,391	\$29,534,651	\$5,156,772

FUND 109 – LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse, and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source is Fund Balance.

109-LAW ENFORCEMENT TRUST FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	15,221	0	0	14,805	0	0
Other Sources	162,583	27,667	27,667	0	40,000	12,333
Fund Balance	0	332,380	543,534	0	257,040	-75,340
Total	177,804	360,047	571,201	14,805	297,040	-63,007
Expenditures						
Transfers Out	20,000	360,047	571,201	40,000	297,040	-63,007
Total	20,000	360,047	571,201	40,000	297,040	-63,007

109-LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	20,000	360,047	571,201	40,000	297,040	-63,007
Transfers Out:	\$20,000	\$360,047	\$571,201	\$40,000	\$297,040	-\$63,007
TOTAL EXPENDITURES:	\$20,000	\$360,047	\$571,201	\$40,000	\$297,040	-\$63,007

FUND 111 – SHIP STATE HOUSING INITIATIVE PROGRAM

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a grant program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low, and moderate-income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

Personnel Services

The Personnel Services Budget supports 2.75 FTEs, which is unchanged from the FY24 Adopted Budget. Overall, Personnel Services increased \$764 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures reflect funding that will be received during FY25 and utilized to support the activities allowed by this grant source.

Overall, the FY25 Recommended Budget reflects an increase of \$2,295,660 over the FY24 Adopted Budget.

REVENUES

The SHIP program is funded by State Grants, Interest, and Fund Balance.

111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	5,141,717	3,943,426	3,943,426	2,866,901	3,943,426	0
Charges For Services	307,888	0	0	134,989	0	0
Miscellaneous Revenues	229,321	0	0	250,757	319,138	319,138
Less 5% Statutory Reduction	0	0	0	0	-15,957	-15,957
Transfers In	0	0	710	355	0	0
Other Sources	0	0	31,053	0	0	0
Fund Balance	0	5,073,875	7,132,410	0	7,066,354	1,992,479
Total	5,678,926	9,017,301	11,107,599	3,253,002	11,312,961	2,295,660
Expenditures						
Personnel Services	158,465	215,954	215,954	156,647	216,718	764
Operating Expenses	1,014,253	8,801,347	10,720,592	756,448	11,021,243	2,219,896
Capital Outlay	0	0	31,053	0	0	0
Grants and Aids	0	0	140,000	47,736	75,000	75,000
Total	1,172,718	9,017,301	11,107,599	960,831	11,312,961	2,295,660

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	94,186	140,592	140,592	94,667	142,939	2,347
5130001 - Vacancy Factor	0	-2,461	-2,461	0	-2,502	-41
5140000 - Overtime	2,000	50	50	3,329	50	0
5150300 - Class C Meals	114	0	0	47	0	0
5160000 - Compensated Annual Leave	3,072	0	0	1,877	0	0
5160020 - Compensated Admin Leave	675	0	0	702	0	0
5170000 - Compensated Sick Leave	4,072	0	0	2,828	0	0
5210000 - Fica Taxes	7,595	10,760	10,760	7,521	10,938	178
5220000 - Retirement Contributions	12,898	19,079	19,079	14,035	19,482	403
5230000 - Health Insurance	32,039	45,191	45,191	29,609	43,191	-2,000
5231000 - Life Insurance	106	143	143	103	145	2
5232000 - Dental Insurance	705	920	920	653	939	19
5233000 - Lt Disability Insurance	163	225	225	158	229	4
5233100 - St Disability Insurance	244	408	408	236	414	6
5240000 - Workers' Compensation	597	1,047	1,047	775	893	-154
5250000 - Unemployment Compensation	0	0	0	108	0	0
Personnel Services:	\$158,465	\$215,954	\$215,954	\$156,647	\$216,718	\$764
Operating Expenses:						
5310000 - Professional Services	0	500	500	225	500	0
5400000 - Travel And Per Diem	1,120	5,000	5,000	26	5,000	0
5410000 - Communications	31	0	0	48	0	0
5420000 - Freight & Postage Services	899	1,000	1,000	517	1,000	0
5440000 - Rentals And Leases	5	1,000	1,000	1	1,000	0
5470000 - Printing And Binding	215	1,000	1,000	0	1,000	0
5480000 - Promotional Activities	0	2,000	2,000	966	2,000	0
5488000 - Promotional-ads/media Buys	1,247	2,000	2,000	845	2,000	0
5490000 - Oth Current Chgs & Obligations	997,790	8,769,847	10,689,092	742,329	10,989,443	2,219,596
5490014 - Security Deposits	0	0	0	842	0	0
5511000 - Office Supplies	4	2,500	2,500	0	2,500	0
5520000 - Operating Supplies	221	1,500	1,500	950	1,500	0
5520010 - Computer Software	8,000	0	0	0	0	0
5520011 - Computer Software, SAAS	0	0	0	2,420	0	0
5521000 - Gas & Oil	274	0	0	0	300	300
5540000 - Books,pubs,subs & Membership	1,000	10,000	10,000	3,379	10,000	0
5541000 - Registration Fees	2,970	3,000	3,000	2,650	3,000	0
5550000 - Training	476	2,000	2,000	1,250	2,000	0
Operating Expenses:	\$1,014,253	\$8,801,347	\$10,720,592	\$756,448	\$11,021,243	\$2,219,896
Capital Outlay:						
5640100 - Vehicles	0	0	31,053	0	0	0
Capital Outlay:	\$0	\$0	\$31,053	\$0	\$0	\$0
Grants and Aids:						
5830003 - Rent Assistance	0	0	90,000	22,245	45,000	45,000
5830004 - Mortgage Assistance	0	0	40,000	24,371	25,000	25,000
5830005 - Utilities Assistance	0	0	10,000	1,120	5,000	5,000
Grants and Aids:	\$0	\$0	\$140,000	\$47,736	\$75,000	\$75,000

111-SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,172,718	\$9,017,301	\$11,107,599	\$960,831	\$11,312,961	\$2,295,660

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications (commonly referred to as Dispatch) program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue, and Animal Services). This Fund supports Law Enforcement Dispatch services, the Countywide Fire Fund pays for its services, and the General Fund supports Animal Services. The remaining funds are reserved for future needed improvements to the equipment and technology utilized.

Overall, the FY25 budget is projected to increase by \$137,739 over the FY24 Adopted Budget.

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. Additional revenues include Interest and Balance Forward.

112-EMERGENCY(911)COMMUNICATIONS

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	2,440,459	2,349,723	2,349,723	1,231,426	2,344,116	-5,607
Charges For Services	171,742	154,232	154,232	88,100	102,032	-52,200
Miscellaneous Revenues	122,495	0	0	95,678	0	0
Less 5% Statutory Reduction	0	-125,198	-125,198	0	-122,307	2,891
Fund Balance	0	3,880,439	4,359,029	0	4,073,094	192,655
Total	2,734,696	6,259,196	6,737,786	1,415,205	6,396,935	137,739
Expenditures						
Transfers Out	2,184,705	2,279,517	2,279,517	1,893,749	2,294,266	14,749
Reserves - Operating	0	227,952	227,952	0	200,248	-27,704
Reserves - Capital	0	3,751,727	4,230,317	0	3,902,421	150,694
Total	2,184,705	6,259,196	6,737,786	1,893,749	6,396,935	137,739

112-EMERGENCY(911)COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	328,398	400,210	400,210	300,158	291,784	-108,426
5910705 - Transfers out-Sheriff	1,856,307	1,879,307	1,879,307	1,593,591	2,002,482	123,175
Transfers Out:	\$2,184,705	\$2,279,517	\$2,279,517	\$1,893,749	\$2,294,266	\$14,749
Reserves - Operating:						
5990020 - Reserve For Contingency	0	227,952	227,952	0	200,248	-27,704
Reserves - Operating:	\$0	\$227,952	\$227,952	\$0	\$200,248	-\$27,704
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,751,727	4,230,317	0	3,902,421	150,694
Reserves - Capital:	\$0	\$3,751,727	\$4,230,317	\$0	\$3,902,421	\$150,694
TOTAL EXPENDITURES:	\$2,184,705	\$6,259,196	\$6,737,786	\$1,893,749	\$6,396,935	\$137,739

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions.

Operating Expenses

Operating Expenditures decreased \$179,420 from the FY24 Adopted Budget primarily due to funding for a one time Building Maintenance project for Repair & Maintenance Services completed in FY24.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes no new requests. Balances from ongoing projects will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the cost allocation plan and to Fund 249 for debt service obligation.

Reserves are established in accordance with policy.

Overall, the Recommended Budget decreased by \$6,607,662 from the FY24 Adopted Budget due to the ongoing capital projects not yet being included.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to decrease by \$180,492 in FY25. Other sources of revenue include Fund Balance and Interest.

115-COURT FACILITIES FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	1,418,208	1,494,163	1,494,163	953,768	1,313,671	-180,492
Miscellaneous Revenues	525,451	0	0	337,855	0	0
Less 5% Statutory Reduction	0	-74,708	-74,708	0	-65,684	9,024
Fund Balance	0	11,749,190	12,008,093	0	5,312,996	-6,436,194
Total	1,943,659	13,168,645	13,427,548	1,291,624	6,560,983	-6,607,662
Expenditures						
Operating Expenses	40,226	266,500	266,500	10,000	87,080	-179,420
Capital Outlay	2,440,704	7,131,693	6,787,081	2,309,539	0	-7,131,693
Transfers Out	660,144	621,530	621,530	318,342	755,797	134,267
Reserves - Operating	0	236,808	236,808	0	224,768	-12,040
Reserves - Capital	0	4,912,114	5,515,629	0	5,493,338	581,224
Total	3,141,073	13,168,645	13,427,548	2,637,881	6,560,983	-6,607,662

115 - COURT FACILITIES FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	16,027	0	0	0	0	0
5410000 - Communications	0	0	0	0	40,000	40,000
5460000 - Repair & Maintenance Svcs	4,704	252,500	252,500	0	3,000	-249,500
5460010 - Repairs & Maint Software	0	10,000	10,000	0	10,000	0
5520000 - Operating Supplies	19,495	4,000	4,000	10,000	34,080	30,080
Operating Expenses:	\$40,226	\$266,500	\$266,500	\$10,000	\$87,080	-\$179,420
Capital Outlay:						
5650000 - Construction In Progress	2,440,704	7,131,693	6,787,081	2,309,539	0	-7,131,693
Capital Outlay:	\$2,440,704	\$7,131,693	\$6,787,081	\$2,309,539	\$0	-\$7,131,693
Transfers Out:						
5910001 - Tran Out-general Fund	73,585	30,309	30,309	22,732	162,553	132,244
5910249 - Tran Out-Fund 249	586,559	591,221	591,221	295,611	593,244	2,023
Transfers Out:	\$660,144	\$621,530	\$621,530	\$318,342	\$755,797	\$134,267
Reserves - Operating:						
5990010 - Reserve For Cash	0	148,005	148,005	0	140,480	-7,525
5990020 - Reserve For Contingency	0	88,803	88,803	0	84,288	-4,515
Reserves - Operating:	\$0	\$236,808	\$236,808	\$0	\$224,768	-\$12,040
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,912,114	5,515,629	0	5,493,338	581,224
Reserves - Capital:	\$0	\$4,912,114	\$5,515,629	\$0	\$5,493,338	\$581,224
TOTAL EXPENDITURES:	\$3,141,073	\$13,168,645	\$13,427,548	\$2,637,881	\$6,560,983	-\$6,607,662

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program including the Economic Recovery and Reinvestment Act of 2009 and Shelter Plus Care (2013). The budget provides for the administration of the remaining balance for the Shelter Plus Care Grant as well as for the Emergency Solutions Grant.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

Capital, Debt, Transfers Out and Reserves

Overall, this Fund decreased \$34,901 from the FY24 Adopted Budget based on estimated prior year remaining funds.

REVENUES

This Fund is supported by the US Department Housing and Urban Development for the Shelter Plus Care Grant, as well as funding for the Emergency Solutions Grant.

118-HOMELESS PREVENTION & RAPID REHOUSING

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	186,510	320,000	320,000	159,813	339,871	19,871
Miscellaneous Revenues	1,513	0	0	879	0	0
Fund Balance	0	54,772	64,084	0	0	-54,772
Total	188,022	374,772	384,084	160,692	339,871	-34,901
Expenditures						
Operating Expenses	149,574	374,772	384,084	217,491	339,871	-34,901
Total	149,574	374,772	384,084	217,491	339,871	-34,901

118-HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	0	1,000	1,000	0	1,000	0
5440000 - Rentals And Leases	0	2,327	2,327	0	1,327	-1,000
5490000 - Oth Current Chgs & Obligations	149,574	361,445	370,757	217,491	336,544	-24,901
5511000 - Office Supplies	0	5,000	5,000	0	500	-4,500
5520000 - Operating Supplies	0	5,000	5,000	0	500	-4,500
Operating Expenses:	\$149,574	\$374,772	\$384,084	\$217,491	\$339,871	-\$34,901
TOTAL EXPENDITURES:	\$149,574	\$374,772	\$384,084	\$217,491	\$339,871	-\$34,901

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. The Maintenance Fund covers expenses associated with the preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Personnel Services

Personnel Services supports 4.55 FTEs which is a decrease of .05 FTEs from the FY24 Adopted Budget due to the annual re-evaluation of position appropriations. Overall, Personnel Services increased \$23,789 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$77,001 from the FY24 Adopted Budget primarily due to a decrease in Repair & Maintenance Services.

Capital, Debt, Transfers Out and Reserves

Capital Outlay has a budget of \$175,675 for new and replacement vehicles.

Transfers Out include a transfer to the General Fund for the cost allocation plan and to the Property Appraiser for associated fees.

Reserves – Operating was established in accordance with the Budget Policy. Reserves - Restricted reflects funds set aside for ongoing maintenance upon expiration of this program.

Overall, this Fund increased \$4,593,252 over the FY24 Adopted Budget.

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for the preservation

and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of the acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The last debt service payment will be issued on October 1, 2025. Additional sources of revenue include Fund Balance, Other Sources, and Miscellaneous Revenue.

125-ENVIRONMENTAL LAND MAINTENANCE

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	2,998,352	4,410,430	4,410,430	4,241,441	5,051,390	640,960
PY Delinquent Ad Valorem Tax	2,845	0	0	1,096	0	0
Charges For Services	240	0	0	280	0	0
Miscellaneous Revenues	530,006	65,627	65,627	411,820	77,730	12,103
Less 5% Statutory Reduction	0	-223,803	-223,803	0	-256,456	-32,653
Transfers In	0	0	1,222	611	0	0
Other Sources	71,010	30,745	30,745	0	175,675	144,930
Fund Balance	0	8,051,438	10,153,851	0	11,879,350	3,827,912
Total	3,602,453	12,334,437	14,438,072	4,655,249	16,927,689	4,593,252
Expenditures						
Personnel Services	348,283	384,092	384,092	254,180	407,881	23,789
Operating Expenses	464,912	1,171,005	1,171,005	268,944	1,094,004	-77,001
Capital Outlay	0	30,745	30,745	29,606	175,675	144,930
Debt Service	4,475	4,477	4,477	4,475	11,563	7,086
Transfers Out	164,219	185,269	185,269	139,091	215,231	29,962
Reserves - Operating	0	382,923	382,923	0	454,986	72,063
Reserves - Debt	0	2,239	2,239	0	5,781	3,542
Reserves - Restricted	0	10,173,687	12,277,322	0	14,562,568	4,388,881
Total	981,888	12,334,437	14,438,072	696,296	16,927,689	4,593,252

125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	201,562	254,951	254,951	128,630	265,810	10,859
5120002 - Disaster Relief	1,070	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,506	-4,506	0	-4,697	-191
5140000 - Overtime	258	2,500	2,500	4,938	2,500	0
5160000 - Compensated Annual Leave	11,833	0	0	9,643	0	0
5160010 - Compensated Ann Leave Payoff	1,008	0	0	10,831	0	0
5160020 - Compensated Admin Leave	2,101	0	0	1,266	0	0
5170000 - Compensated Sick Leave	16,666	0	0	12,011	0	0
5170010 - Compensated Sick Leave Payoff	2,305	0	0	3,670	0	0
5210000 - Fica Taxes	17,401	19,697	19,697	12,562	20,525	828
5220000 - Retirement Contributions	29,147	34,597	34,597	22,711	36,229	1,632
5230000 - Health Insurance	58,747	70,163	70,163	43,360	80,908	10,745
5231000 - Life Insurance	237	261	261	158	272	11
5232000 - Dental Insurance	1,406	1,509	1,509	927	1,499	-10
5233000 - Lt Disability Insurance	373	411	411	240	428	17
5233100 - St Disability Insurance	558	746	746	360	776	30
5240000 - Workers' Compensation	3,611	3,763	3,763	2,874	3,631	-132
Personnel Services:	\$348,283	\$384,092	\$384,092	\$254,180	\$407,881	\$23,789
Operating Expenses:						
5310000 - Professional Services	9,625	0	0	0	0	0
5312000 - Tax Collector Fees	59,344	71,850	71,850	85,545	101,028	29,178
5340000 - Other Contractual Services	35,601	47,218	47,218	37,681	46,717	-501
5400000 - Travel And Per Diem	0	1,900	1,900	0	475	-1,425
5410000 - Communications	5,227	5,424	5,424	3,286	6,020	596
5430000 - Utility Services	6,777	8,337	8,337	4,956	9,413	1,076
5440000 - Rentals And Leases	10,834	1,000	1,000	69	1,000	0
5450000 - Insurance	4,995	7,434	7,434	7,434	7,434	0
5460000 - Repair & Maintenance Svcs	271,528	946,450	946,450	76,194	838,090	-108,360
5462000 - Rep & Maint-automotive	3,251	3,000	3,000	570	3,000	0
5462100 - Rep & Maint.-Sheriff's Site	0	1,600	1,600	0	1,600	0
5470000 - Printing And Binding	1,535	4,000	4,000	3,957	5,000	1,000
5490000 - Oth Current Chgs & Obligations	600	740	740	13	600	-140
5490500 - Reimbursement Of Py Revenue	20,417	0	0	120	0	0
5490501 - OH-Workers' Compensation	1,399	1,554	1,554	1,554	1,538	-16
5490502 - OH-Property & Liability Insuranc	443	680	680	680	680	0
5490503 - OH-Dental Insurance	359	375	375	375	371	-4
5490504 - OH-Health Insurance	1,500	1,325	1,325	1,325	1,311	-14
5490505 - OH-Life/AD&D, STD, LTD	267	304	304	304	301	-3
5490509 - OH-Fleet Oversight	1,552	1,365	1,365	1,365	1,365	0
5490510 - OH-Fleet Maint	141	20,604	20,604	20,604	20,604	0
5490511 - OH-Fleet Fuel	0	2,832	2,832	2,832	2,832	0
5520000 - Operating Supplies	7,438	12,000	12,000	6,145	13,300	1,300
5520010 - Computer Software	699	700	700	0	1,000	300
5521000 - Gas & Oil	5,069	5,313	5,313	1,583	6,225	912
5522000 - Chemicals	7,049	13,500	13,500	11,388	13,500	0
5525000 - Tools	8,011	8,750	8,750	489	8,750	0
5540000 - Books,pubs,subs & Membership	0	185	185	0	185	0
5550000 - Training	1,252	2,565	2,565	475	1,665	-900

125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:	\$464,912	\$1,171,005	\$1,171,005	\$268,944	\$1,094,004	-\$77,001
Capital Outlay:						
5640000 - Machinery & Equipment	0	30,745	30,745	29,606	0	-30,745
5650000 - Construction In Progress	0	0	0	0	175,675	175,675
Capital Outlay:	\$0	\$30,745	\$30,745	\$29,606	\$175,675	\$144,930
Debt Service:						
5710000 - Principal	4,250	4,325	4,325	4,324	10,110	5,785
5720000 - Interest	225	152	152	151	1,453	1,301
Debt Service:	\$4,475	\$4,477	\$4,477	\$4,475	\$11,563	\$7,086
Transfers Out:						
5910001 - Tran Out-general Fund	76,323	90,890	90,890	68,168	116,469	25,579
5910510 - Tran Out Fleet	10	0	0	0	0	0
5910704 - Transfers out-Property Appr	87,886	94,379	94,379	70,924	98,762	4,383
Transfers Out:	\$164,219	\$185,269	\$185,269	\$139,091	\$215,231	\$29,962
Reserves - Operating:						
5990010 - Reserve For Cash	0	262,923	262,923	0	286,186	23,263
5990020 - Reserve For Contingency	0	120,000	120,000	0	168,800	48,800
Reserves - Operating:	\$0	\$382,923	\$382,923	\$0	\$454,986	\$72,063
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,239	2,239	0	5,781	3,542
Reserves - Debt:	\$0	\$2,239	\$2,239	\$0	\$5,781	\$3,542
Reserves - Restricted:						
5990070 - Reserves Restricted	0	10,173,687	12,277,322	0	14,562,568	4,388,881
Reserves - Restricted:	\$0	\$10,173,687	\$12,277,322	\$0	\$14,562,568	\$4,388,881
TOTAL EXPENDITURES:	\$981,888	\$12,334,437	\$14,438,072	\$696,296	\$16,927,689	\$4,593,252

FUND 128 – POND MAINTENANCE
MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs that provide funding for costs associated with the repair and maintenance of stormwater management systems within the specific subdivision that receives the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Additional sources include Fund Balance, to support the services provided.

128-SUBDIVISION POND MSBU

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	1,092,846	1,343,578	1,343,578	1,294,977	1,501,523	157,945
Miscellaneous Revenues	40,432	0	0	2,704	0	0
Less 5% Statutory Reduction	0	-67,183	-67,183	0	-75,079	-7,896
Fund Balance	0	494,097	602,059	0	465,439	-28,658
Total	<u>1,133,278</u>	<u>1,770,492</u>	<u>1,878,454</u>	<u>1,297,682</u>	<u>1,891,883</u>	<u>121,391</u>
Expenditures						
Operating Expenses	771,615	1,380,049	1,488,011	504,800	1,493,731	113,682
Transfers Out	405,786	390,443	390,443	292,832	398,152	7,709
Total	<u>1,177,401</u>	<u>1,770,492</u>	<u>1,878,454</u>	<u>797,632</u>	<u>1,891,883</u>	<u>121,391</u>

128-SUBDIVISION POND MSBU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	21,881	26,876	26,876	25,929	30,032	3,156
5430000 - Utility Services	4,121	14,500	14,500	8,824	17,155	2,655
5460000 - Repair & Maintenance Svcs	745,436	1,338,673	1,446,635	469,786	1,446,544	107,871
5470000 - Printing And Binding	177	0	0	261	0	0
Operating Expenses:	\$771,615	\$1,380,049	\$1,488,011	\$504,800	\$1,493,731	\$113,682
Transfers Out:						
5910001 - Tran Out-general Fund	390,692	375,120	375,120	281,340	382,829	7,709
5910102 - Tran Out-transportation Trust	15,094	15,323	15,323	11,492	15,323	0
Transfers Out:	\$405,786	\$390,443	\$390,443	\$292,832	\$398,152	\$7,709
TOTAL EXPENDITURES:	\$1,177,401	\$1,770,492	\$1,878,454	\$797,632	\$1,891,883	\$121,391

FUND 129 – STREET LIGHTING MUNICIPAL SERVICE BENEFIT UNITS (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 30 MSBUs that provide funding for costs associated with the repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Additional sources include Fund Balance, to support the services provided.

129-STREET LIGHTING MSBU

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	289,893	423,179	423,179	407,626	334,784	-88,395
Miscellaneous Revenues	7,277	0	0	852	0	0
Less 5% Statutory Reduction	0	-21,160	-21,160	0	-16,742	4,418
Fund Balance	0	30,329	48,280	0	79,308	48,979
Total	297,170	432,348	450,299	408,477	397,350	-34,998
Expenditures						
Operating Expenses	301,477	353,697	371,648	194,140	337,309	-16,388
Transfers Out	69,836	78,651	78,651	58,988	60,041	-18,610
Total	371,313	432,348	450,299	253,128	397,350	-34,998

129-STREET LIGHTING MSBU

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,806	8,466	8,466	8,162	6,696	-1,770
5430000 - Utility Services	295,670	345,231	363,182	185,978	330,613	-14,618
Operating Expenses:	\$301,477	\$353,697	\$371,648	\$194,140	\$337,309	-\$16,388
Transfers Out:						
5910001 - Tran Out-general Fund	69,836	78,651	78,651	58,988	60,041	-18,610
Transfers Out:	\$69,836	\$78,651	\$78,651	\$58,988	\$60,041	-\$18,610
TOTAL EXPENDITURES:	\$371,313	\$432,348	\$450,299	\$253,128	\$397,350	-\$34,998

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney, and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender’s Office, State Attorney’s Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission, and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Personnel Services

This Fund supports 6.00 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$20,698 from the FY24 Adopted Budget due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$117,891 due to the addition of the Microsoft Support agreement to support the Courts systems, replacement of video presentation systems and additional Wi-Fi access, and the replacement of 25 laptops for the State Attorney.

Capital, Debt, Transfers Out and Reserves

Capital Outlay provides funding for replacements of computer equipment, including servers and audio equipment for the courtrooms.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the Recommended Budget increased \$142,931 over the FY24 Adopted Budget.

REVENUES

Revenues are derived from \$2.00 of the \$4.00 recording fee collected by the Clerk of the Circuit Court. In order to support operations, there is a Transfer In from the General Fund in the amount of \$793,854. Other sources of revenue include Interest and Fund Balance.

130-COURT RELATED TECHNOLOGY FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	963,486	1,109,711	1,109,711	627,642	876,756	-232,955
Miscellaneous Revenues	40,361	0	0	24,624	0	0
Less 5% Statutory Reduction	0	-55,486	-55,486	0	-43,838	11,648
Transfers In	0	418,985	418,985	314,239	793,854	374,869
Fund Balance	0	619,799	888,346	0	609,168	-10,631
Total	<u>1,003,847</u>	<u>2,093,009</u>	<u>2,361,556</u>	<u>966,505</u>	<u>2,235,940</u>	<u>142,931</u>
Expenditures						
Personnel Services	553,721	689,264	689,264	514,805	709,962	20,698
Operating Expenses	573,512	754,637	754,637	238,421	872,528	117,891
Capital Outlay	75,475	148,600	148,600	35,450	263,000	114,400
Transfers Out	117,115	91,108	91,108	68,331	128,631	37,523
Reserves - Operating	0	409,400	477,947	0	261,819	-147,581
Reserves - Capital	0	0	200,000	0	0	0
Total	<u>1,319,824</u>	<u>2,093,009</u>	<u>2,361,556</u>	<u>857,007</u>	<u>2,235,940</u>	<u>142,931</u>

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	348,165	463,425	463,425	319,636	482,869	19,444
5120002 - Disaster Relief	244	0	0	0	0	0
5130001 - Vacancy Factor	0	-8,136	-8,136	0	-8,502	-366
5140000 - Overtime	963	1,500	1,500	220	3,000	1,500
5140003 - Overtime- Disaster Relief	12	0	0	0	0	0
5160000 - Compensated Annual Leave	18,784	0	0	8,734	0	0
5160010 - Compensated Ann Leave Payoff	4,663	0	0	10,325	0	0
5160020 - Compensated Admin Leave	1,908	0	0	1,588	0	0
5170000 - Compensated Sick Leave	5,482	0	0	3,497	0	0
5170010 - Compensated Sick Leave Payoff	12,237	0	0	19,158	0	0
5210000 - Fica Taxes	28,517	35,568	35,568	26,727	37,168	1,600
5220000 - Retirement Contributions	47,076	63,091	63,091	46,692	66,224	3,133
5230000 - Health Insurance	81,983	128,661	128,661	74,851	123,849	-4,812
5231000 - Life Insurance	363	472	472	316	493	21
5232000 - Dental Insurance	1,278	1,898	1,898	1,296	2,046	148
5233000 - Lt Disability Insurance	568	742	742	489	777	35
5233100 - St Disability Insurance	851	1,346	1,346	733	1,406	60
5240000 - Workers' Compensation	625	697	697	542	632	-65
Personnel Services:	\$553,721	\$689,264	\$689,264	\$514,805	\$709,962	\$20,698
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	3,138	110,000	110,000	0	122,700	12,700
5340008 - Other Contractual Svc- Auction	0	0	0	267	0	0
5400000 - Travel And Per Diem	2,201	3,800	3,800	0	9,000	5,200
5410000 - Communications	0	0	0	208	0	0
5440000 - Rentals And Leases	2,340	0	0	3,330	0	0
5450000 - Insurance	5,311	2,094	2,094	2,094	2,094	0
5460000 - Repair & Maintenance Svcs	140,902	73,635	73,635	58,452	115,135	41,500
5460010 - Repairs & Maint Software	0	0	0	14,395	0	0
5490000 - Oth Current Chgs & Obligations	0	2,813	2,813	0	2,813	0
5490501 - OH-Workers' Compensation	1,520	2,028	2,028	2,028	2,028	0
5490502 - OH-Property & Liability Insuranc	472	192	192	192	192	0
5490503 - OH-Dental Insurance	390	486	486	486	486	0
5490504 - OH-Health Insurance	1,630	1,728	1,728	1,728	1,728	0
5490505 - OH-Life/AD&D, STD, LTD	290	396	396	396	396	0
5511000 - Office Supplies	3,080	7,290	7,290	2,872	7,400	110
5512000 - Office Equipment	35,741	50,900	50,900	34,187	58,478	7,578
5520000 - Operating Supplies	36,691	79,880	79,880	25,338	77,180	-2,700
5520010 - Computer Software	9,864	219,545	219,545	52,395	199,545	-20,000
5520011 - Computer Software, SAAS	18,462	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit:	169,695	56,850	56,850	38,337	85,353	28,503
5520021 - Computer Hardware, Operating	11,690	10,000	10,000	22	52,500	42,500
5540000 - Books,pubs,subs & Membership	4,396	3,500	3,500	1,696	4,000	500
5541000 - Registration Fees	700	1,000	1,000	0	3,000	2,000
5550000 - Training	0	3,500	3,500	0	3,500	0
Operating Expenses:	\$573,512	\$754,637	\$754,637	\$238,421	\$872,528	\$117,891
Capital Outlay:						

130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	40,170	6,000	6,000	0	41,000	35,000
5640020 - Computer Hardware, Capital	35,305	142,600	142,600	35,450	222,000	79,400
Capital Outlay:	\$75,475	\$148,600	\$148,600	\$35,450	\$263,000	\$114,400
Transfers Out:						
5910001 - Tran Out-general Fund	117,115	91,108	91,108	68,331	128,631	37,523
Transfers Out:	\$117,115	\$91,108	\$91,108	\$68,331	\$128,631	\$37,523
Reserves - Operating:						
5990010 - Reserve For Cash	0	255,875	290,149	0	261,819	5,944
5990020 - Reserve For Contingency	0	153,525	187,798	0	0	-153,525
Reserves - Operating:	\$0	\$409,400	\$477,947	\$0	\$261,819	-\$147,581
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	200,000	0	0	0
Reserves - Capital:	\$0	\$0	\$200,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,319,824	\$2,093,009	\$2,361,556	\$857,007	\$2,235,940	\$142,931

FUND 134 – COUNTYWIDE FIRE/EMS

TRENDS & ISSUES

In FY25, the Countywide Fire/EMS Fund will provide funding to operate 17 Osceola County fire stations and provide EMS services to the unincorporated areas of Osceola County. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), Fire Marshal (2133), Medical Director (2146), and other departments that support the fire function, Information Technology (1245, 1246, 1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Personnel Services

Personnel Services supports 470.94 FTEs, which is a net increase of 22.01 FTEs from the FY24 Adopted Budget, as a result of the reevaluation of allocations for 21 Firefighter positions previously 100% allocated to the 2020 SAFER grant (15.51 FTEs), and the request for new positions (6.5 FTEs); a Senior Quality Assurance Officer, two (2) Firefighters for Station 51, two (2) Firefighters for Station 52, a part time Assistant Medical Director, and a Business Analyst – IT.

Overall, Personnel Services increased \$8,066,418 over the FY24 Adopted Budget. This is due to the previously discussed new positions, contractual salary adjustments that took effect after the adoption of the FY24 budget, as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of the above-mentioned new FTEs and reallocations, as well as rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book, regardless of IAFF affiliation
- Holiday Pay, Standby, Live Fire Instructor, Overtime, Physical Agility Testing, and Education Incentives, among others, reflect an overall increase based on anticipated needs for FY25

Operating Expenses

Operating Expenses increased by \$2,600,932 primarily due to increases in Tax Collector Fees for a percentage of Ad Valorem and Special Assessment revenue collected, Other Contractual Services for the new Interlocal Agreement with the City of Kissimmee, Medical Services for physicals, and Utility Services, as well as increased Repair & Maintenance costs for building maintenance, parking re-paving, software, and vehicles.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for new rescue equipment, equipment upgrades, computer hardware, and a replacement vehicle. However, most capital items are accounted for in Fund 331 – Countywide Fire Capital Fund, which is funded through a Transfer Out from this Fund.

Transfers Out include a transfer to the General Fund for the cost allocation, transfer for Intergovernmental Radio, a transfer for debt service payments, and the above-mentioned transfer to Fund 331 – Countywide Fire Capital.

Reserves are established in accordance with policy.

Overall, the FY25 Recommended Budget reflects an increase of \$21,469,674 over the FY24 Adopted Budget.

REVENUES

Ad Valorem increased due to the property valuation increase although no change to the millage rate of 1.0682 is proposed. There are proposed adjustments to the Special Assessment rates to maintain the Assessment Methodology with the updated change in units as a part of the fifth year of the five-year program. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Interest, a Transfer In from the General Fund, and Fund Balance.

134-COUNTYWIDE FIRE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	31,320,344	37,862,626	37,862,626	36,421,005	42,923,989	5,061,363
PY Delinquent Ad Valorem Tax	12,013	3,500	3,500	1,534	1,000	-2,500
Permits, Fees & Special Assessments	45,212,678	51,527,420	51,527,420	52,373,708	54,642,571	3,115,151
Intergovernmental Revenue	128,735	97,000	97,000	277,242	108,535	11,535
Charges For Services	18,395,151	18,239,037	18,239,037	9,698,025	19,107,940	868,903
Judgment, Fines & Forfeits	2,000	0	0	5,250	0	0
Miscellaneous Revenues	4,373,372	2,734,982	2,734,982	1,865,058	2,308,256	-426,726
Less 5% Statutory Reduction	0	-5,522,727	-5,522,727	0	-5,954,114	-431,387
Transfers In	5,058,420	5,949,328	6,235,666	6,105,081	6,145,287	195,959
Other Sources	1,544,133	153,309	153,309	0	118,000	-35,309
Fund Balance	0	22,878,074	34,176,443	0	35,990,759	13,112,685
Total	106,046,846	133,922,549	145,507,256	106,746,904	155,392,223	21,469,674
Expenditures						
Personnel Services	53,460,808	59,500,946	59,723,813	43,778,618	67,567,364	8,066,418
Operating Expenses	22,440,015	25,461,584	25,775,577	13,765,189	28,062,516	2,600,932
Capital Outlay	220,350	271,246	563,357	267,405	387,785	116,539
Debt Service	3,003,333	3,660,645	3,660,645	3,337,382	4,081,342	420,697
Transfers Out	23,189,475	12,600,073	22,269,220	14,414,977	23,341,275	10,741,202
Reserves - Operating	0	25,326,455	26,413,044	0	27,840,208	2,513,753
Reserves - Debt	0	2,553,185	2,553,185	0	2,034,328	-518,857
Reserves - Capital	0	1,781,268	1,781,268	0	2,077,405	296,137
Reserves - Assigned	0	2,767,147	2,767,147	0	0	-2,767,147
Total	102,313,981	133,922,549	145,507,256	75,563,571	155,392,223	21,469,674

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	23,784,529	29,934,125	30,046,342	18,345,976	35,046,275	5,112,150
5120002 - Disaster Relief	50,819	0	0	0	0	0
5120030 - Holiday Pay	384,660	596,000	596,000	509,256	606,871	10,871
5122000 - Car Allowance	64	0	0	3,198	5,803	5,803
5122001 - Cell Phone Allowance	0	0	0	169	224	224
5124000 - Exec Deferred Compensation	36,358	37,385	37,385	31,853	39,254	1,869
5130000 - Other Salaries & Wages	0	126,742	126,742	0	14,853	-111,889
5130001 - Vacancy Factor	0	-600,377	-600,377	0	-694,929	-94,552
5130002 - Other Salaries & Wages-Standb	341,229	0	0	176,406	275,000	275,000
5130003 - Other Salaries & Wages-Deploy	12,311	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Wor	275,135	390,000	390,000	0	0	-390,000
5130005 - DC Backfill	64,068	140,000	140,000	70,484	140,000	0
5140000 - Overtime	2,613,282	2,719,896	2,813,239	2,891,295	3,312,387	592,491
5140001 - Overtime-Deployment	17,031	0	0	334	0	0
5140003 - Overtime- Disaster Relief	4,074	0	0	0	0	0
5150000 - Incentive Pay	2,740,664	2,985,179	2,985,179	2,458,740	2,871,804	-113,375
5150010 - Uniform Allowance	105,825	132,900	132,900	79,725	135,300	2,400
5150030 - Educ Incentive Firefighters	104,492	113,400	113,400	82,121	113,989	589
5150031 - Tuition Reimbursement - CBA	7,902	50,000	50,000	5,952	50,000	0
5150032 - Tuition Reimbursement - Non-C	0	10,000	10,000	0	10,000	0
5150041 - Incumbent Physical Agility Test	0	0	0	9,900	10,000	10,000
5150042 - Live Fire Instructor	0	0	0	3,800	10,400	10,400
5150100 - Wellness Incentive	163,430	230,360	230,360	109,515	233,457	3,097
5160000 - Compensated Annual Leave	1,741,071	0	0	1,457,843	0	0
5160010 - Compensated Ann Leave Payoff	70,214	0	0	81,048	0	0
5160020 - Compensated Admin Leave	24,573	0	0	21,154	0	0
5170000 - Compensated Sick Leave	1,206,917	0	0	987,679	0	0
5170010 - Compensated Sick Leave Payoff	100,049	0	0	138,033	0	0
5210000 - Fica Taxes	2,455,431	2,514,014	2,514,014	2,007,455	2,898,666	384,652
5220000 - Retirement Contributions	9,257,695	10,466,952	10,466,952	8,112,156	12,142,865	1,675,913
5230000 - Health Insurance	6,102,924	7,903,669	7,903,669	4,896,091	8,512,882	609,213
5231000 - Life Insurance	23,636	34,614	34,614	20,734	40,155	5,541
5232000 - Dental Insurance	122,626	147,904	147,904	95,399	153,952	6,048
5233000 - Lt Disability Insurance	37,374	45,307	45,307	31,828	53,369	8,062
5233100 - St Disability Insurance	55,876	80,707	80,707	47,554	95,164	14,457
5240000 - Workers' Compensation	1,555,236	1,442,169	1,442,169	1,102,922	1,489,623	47,454
5250000 - Unemployment Compensation	985	0	0	0	0	0
5260000 - Other Postemployment Benefits	0	0	17,307	0	0	0
5270000 - Community Service Leave	326	0	0	0	0	0
Personnel Services:	\$53,460,808	\$59,500,946	\$59,723,813	\$43,778,618	\$67,567,364	\$8,066,418
Operating Expenses:						
5310000 - Professional Services	4,134	40,670	40,670	29,610	12,500	-28,170
5310006 - Legal Fees	35,931	160,000	160,000	36,641	163,000	3,000
5312000 - Tax Collector Fees	1,504,851	1,760,351	1,760,351	1,756,272	1,923,843	163,492
5314000 - Medical Svcs	428,660	440,259	440,259	42,142	461,616	21,357
5340000 - Other Contractual Services	1,467,632	1,776,929	1,776,929	987,839	3,448,877	1,671,948
5400000 - Travel And Per Diem	15,807	51,257	51,257	12,222	51,257	0
5410000 - Communications	243,190	291,053	291,053	160,166	295,039	3,986

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5420000 - Freight & Postage Services	3,762	5,500	5,500	633	6,000	500
5430000 - Utility Services	451,396	478,694	478,694	325,263	676,922	198,228
5440000 - Rentals And Leases	12,391	93,173	93,173	72,430	93,955	782
5450000 - Insurance	721,704	569,939	569,939	569,939	569,939	0
5460000 - Repair & Maintenance Svcs	1,066,518	1,237,184	1,237,184	664,279	1,512,684	275,500
5460008 - R&M Parking re-paving	0	0	0	0	330,000	330,000
5460010 - Repairs & Maint Software	0	252,522	252,522	151,707	341,440	88,918
5462000 - Rep & Maint-automotive	1,533,446	1,312,000	1,312,000	449,213	2,115,000	803,000
5462200 - Repair & Maint-Auto Direct	24,020	50,000	50,000	16,637	65,000	15,000
5470000 - Printing And Binding	3,624	5,028	5,028	1,142	5,028	0
5480000 - Promotional Activities	10,367	11,000	11,000	3,127	11,000	0
5490000 - Oth Current Chgs & Obligations	641,992	836,600	836,600	1,442	836,600	0
5490400 - Bad Debt	10,184,114	10,308,844	10,308,844	5,309,016	10,308,844	0
5490500 - Reimbursement Of Py Revenue	145	0	0	169	0	0
5490501 - OH-Workers' Compensation	131,918	151,738	151,738	151,738	159,182	7,444
5490502 - OH-Property & Liability Insuranc	64,081	52,137	52,137	52,137	52,137	0
5490503 - OH-Dental Insurance	33,766	36,285	36,285	36,285	38,024	1,739
5490504 - OH-Health Insurance	141,132	129,005	129,005	129,005	135,193	6,188
5490505 - OH-Life/AD&D, STD, LTD	25,109	29,562	29,562	29,562	30,976	1,414
5490509 - OH-Fleet Oversight	31,234	24,747	24,747	24,747	24,747	0
5490510 - OH-Fleet Maint	916,827	497,934	497,934	497,934	497,934	0
5490511 - OH-Fleet Fuel	0	51,330	51,330	51,330	51,330	0
5511000 - Office Supplies	24,867	40,816	40,816	16,081	41,144	328
5512000 - Office Equipment	3,638	4,500	4,500	3,617	4,500	0
5520000 - Operating Supplies	1,160,787	2,111,252	2,139,786	641,535	1,050,227	-1,061,025
5520005 - OS Personal Protect Equip	233,625	430,491	580,683	244,770	325,844	-104,647
5520010 - Computer Software	50,309	99,675	99,675	78,689	97,804	-1,871
5520020 - Computer Hardware, Non-Capit:	59,131	278,362	278,362	212,928	211,200	-67,162
5521000 - Gas & Oil	409,709	524,372	524,372	218,534	507,400	-16,972
5521005 - Gas & Oil-Direct	307,895	375,628	375,628	214,029	360,000	-15,628
5522500 - Food	2,001	0	0	787	0	0
5524500 - Cleaning Supplies	153	0	0	43	0	0
5525000 - Tools	149	5,681	5,681	0	0	-5,681
5526000 - Clothing	337,233	396,950	396,950	264,002	478,599	81,649
5528000 - Medicine	0	0	0	0	178,200	178,200
5540000 - Books,pubs,subs & Membership	8,172	15,741	20,460	7,052	15,801	60
5541000 - Registration Fees	4,946	31,230	31,230	5,088	31,230	0
5550000 - Training	139,648	493,145	623,693	295,408	542,500	49,355
Operating Expenses:	\$22,440,015	\$25,461,584	\$25,775,577	\$13,765,189	\$28,062,516	\$2,600,932
Capital Outlay:						
5640000 - Machinery & Equipment	136,199	98,137	144,858	105,071	260,785	162,648
5640020 - Computer Hardware, Capital	0	19,800	19,800	18,851	24,000	4,200
5640100 - Vehicles	84,152	153,309	398,699	143,483	103,000	-50,309
Capital Outlay:	\$220,350	\$271,246	\$563,357	\$267,405	\$387,785	\$116,539
Debt Service:						
5710000 - Principal	2,392,617	3,048,529	3,048,529	2,760,707	3,408,867	360,338
5710004 - Principal - Lessee	130,939	0	0	0	0	0

134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710005 - Principal-SBITAs	23,107	0	0	0	0	0
5720000 - Interest	455,225	612,116	612,116	576,675	672,475	60,359
5720004 - Interest-Lessee	494	0	0	0	0	0
5720005 - Interest-SBITAs	950	0	0	0	0	0
Debt Service:	\$3,003,333	\$3,660,645	\$3,660,645	\$3,337,382	\$4,081,342	\$420,697
Transfers Out:						
5910001 - Tran Out-general Fund	3,614,595	3,894,067	3,894,067	2,920,550	5,016,165	1,122,098
5910158 - Tran Out-intergov Radio Commu	252,051	272,558	272,558	204,419	293,597	21,039
5910242 - Transfers Out Fund 242	301,120	300,733	300,733	150,367	291,911	-8,822
5910248 - Tran Out - 248	271,600	0	0	0	0	0
5910331 - Tran Out - Fire Capital Fund	16,043,036	5,200,552	14,869,699	8,734,988	14,570,374	9,369,822
5910510 - Tran Out Fleet	19,927	0	0	0	0	0
5910704 - Transfers out-Property Appr	439,521	474,222	474,222	356,367	494,902	20,680
5910705 - Transfers out-Sheriff	2,247,625	2,457,941	2,457,941	2,048,287	2,674,326	216,385
Transfers Out:	\$23,189,475	\$12,600,073	\$22,269,220	\$14,414,977	\$23,341,275	\$10,741,202
Reserves - Operating:						
5990010 - Reserve For Cash	0	15,829,034	16,328,322	0	17,400,130	1,571,096
5990020 - Reserve For Contingency	0	9,497,421	10,084,722	0	10,440,078	942,657
Reserves - Operating:	\$0	\$25,326,455	\$26,413,044	\$0	\$27,840,208	\$2,513,753
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,553,185	2,553,185	0	2,034,328	-518,857
Reserves - Debt:	\$0	\$2,553,185	\$2,553,185	\$0	\$2,034,328	-\$518,857
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	1,781,268	1,781,268	0	2,077,405	296,137
Reserves - Capital:	\$0	\$1,781,268	\$1,781,268	\$0	\$2,077,405	\$296,137
Reserves - Assigned:						
5990060 - Reserves Assigned	0	2,767,147	2,767,147	0	0	-2,767,147
Reserves - Assigned:	\$0	\$2,767,147	\$2,767,147	\$0	\$0	-\$2,767,147
TOTAL EXPENDITURES:	\$102,313,981	\$133,922,549	\$145,507,256	\$75,563,571	\$155,392,223	\$21,469,674

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2020, but it was automatically renewed as outlined in the original agreement for an additional six fiscal years (ending on September 30, 2026).

Personnel Services

Personnel Services supports 1.25 FTEs, which is unchanged from the FY24 Adopted Budget and decreased \$532 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; however, those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures total \$5,856,927 for administration and program activities.

Capital, Debt, Transfers Out and Reserves

Grants and Aids include funding for the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

Overall, this Fund decreased \$1,462,548 from the FY24 Adopted Budget due to anticipated funding.

REVENUES

The HOME Fund is funded by Intergovernmental (grant) revenue. The new FY25 allocation anticipated from the Department of Housing and Urban Development (HUD) totals \$1,026,928 and the remaining grant funds from prior years which total \$6,354,605.

137-HOME FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	415,243	7,669,214	7,669,214	353,884	7,381,533	-287,681
Miscellaneous Revenues	46,531	0	0	32,954	0	0
Fund Balance	0	1,174,867	1,299,951	0	0	-1,174,867
Total	461,774	8,844,081	8,969,165	386,838	7,381,533	-1,462,548
Expenditures						
Personnel Services	50,727	91,629	91,629	52,004	91,097	-532
Operating Expenses	88,493	6,640,958	4,966,042	619,769	5,856,927	-784,031
Grants and Aids	197,470	2,111,494	3,911,494	1,965,188	1,433,509	-677,985
Total	336,690	8,844,081	8,969,165	2,636,962	7,381,533	-1,462,548

137-HOME FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	30,736	56,825	56,825	32,288	59,103	2,278
5130001 - Vacancy Factor	0	-1,038	-1,038	0	-1,079	-41
5140000 - Overtime	68	2,500	2,500	652	2,500	0
5150300 - Class C Meals	33	0	0	21	0	0
5160000 - Compensated Annual Leave	674	0	0	1,629	0	0
5170000 - Compensated Sick Leave	2,337	0	0	500	0	0
5210000 - Fica Taxes	2,579	4,537	4,537	2,567	4,713	176
5220000 - Retirement Contributions	4,276	8,050	8,050	4,760	8,397	347
5230000 - Health Insurance	9,586	19,921	19,921	8,844	16,617	-3,304
5231000 - Life Insurance	32	60	60	31	63	3
5232000 - Dental Insurance	227	419	419	216	426	7
5233000 - Lt Disability Insurance	50	94	94	48	99	5
5233100 - St Disability Insurance	75	172	172	72	178	6
5240000 - Workers' Compensation	54	89	89	52	80	-9
5250000 - Unemployment Compensation	0	0	0	324	0	0
Personnel Services:	\$50,727	\$91,629	\$91,629	\$52,004	\$91,097	-\$532
Operating Expenses:						
5310000 - Professional Services	5,237	60,000	60,000	7,074	60,000	0
5400000 - Travel And Per Diem	1,625	7,000	7,000	364	7,000	0
5420000 - Freight & Postage Services	0	600	600	0	600	0
5440000 - Rentals And Leases	0	2,000	2,000	0	2,000	0
5450000 - Insurance	0	521	521	521	521	0
5480000 - Promotional Activities	0	1,000	1,000	0	1,000	0
5488000 - Promotional-ads/media Buys	904	7,000	7,000	0	7,000	0
5490000 - Oth Current Chgs & Obligations	79,453	6,548,989	4,874,073	611,512	5,766,506	-782,483
5490502 - OH-Property & Liability Insuranc	0	48	48	48	0	-48
5511000 - Office Supplies	0	3,000	3,000	0	3,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	0	500	500	0	500	0
5521000 - Gas & Oil	0	1,500	1,500	0	0	-1,500
5540000 - Books,pubs,subs & Membership	1,275	1,800	1,800	250	1,800	0
5541000 - Registration Fees	0	2,500	2,500	0	2,500	0
5550000 - Training	0	4,000	4,000	0	4,000	0
Operating Expenses:	\$88,493	\$6,640,958	\$4,966,042	\$619,769	\$5,856,927	-\$784,031
Grants and Aids:						
5810000 - Aids To Gov't Agencies	118,229	1,499,090	1,499,090	81,772	813,622	-685,468
5811000-Aids To Gov't Agencies	79,242	612,404	612,404	197,570	519,887	-92,517
5820000 - Aids To Private Organization	0	0	1,800,000	1,685,847	0	0
5830003 - Rent Assistance	0	0	0	0	100,000	100,000
Grants and Aids:	\$197,470	\$2,111,494	\$3,911,494	\$1,965,188	\$1,433,509	-\$677,985
TOTAL EXPENDITURES:	\$336,690	\$8,844,081	\$8,969,165	\$2,636,962	\$7,381,533	-\$1,462,548

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the budget represents an increase of \$5,771 over the FY24 Adopted Budget due to revenue estimates.

REVENUES

Revenues are based on an additional \$2.00 levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.

139-CRIMINAL JUSTICE TRAINING

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Judgment, Fines & Forfeits	70,219	73,838	73,838	46,083	66,570	-7,268
Miscellaneous Revenues	1,408	136	136	998	0	-136
Less 5% Statutory Reduction	0	-3,699	-3,699	0	-3,328	371
Fund Balance	0	11,592	27,107	0	24,396	12,804
Total	71,628	81,867	97,382	47,080	87,638	5,771
Expenditures						
Transfers Out	65,363	81,867	97,382	21,344	87,638	5,771
Total	65,363	81,867	97,382	21,344	87,638	5,771

139-CRIMINAL JUSTICE TRAINING

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	65,363	81,867	97,382	21,344	87,638	5,771
Transfers Out:	\$65,363	\$81,867	\$97,382	\$21,344	\$87,638	\$5,771
TOTAL EXPENDITURES:	\$65,363	\$81,867	\$97,382	\$21,344	\$87,638	\$5,771

FUND 141 – BOATING IMPROVEMENT

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees are derived from recreational vessels only, and then distributed to county governments for expenditure on a variety of recreational boating-related purposes. (Sections 328.66 and 328.72, Florida Statutes)

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

This Fund does not support Operating Expenditures.

Capital, Debt, Transfers Out and Reserves

Capital Outlay decreased \$410,972 from the FY24 Adopted Budget, as there were no requests for new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

This Fund includes Transfers Out to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, this Fund decreased \$297,033 from the FY24 Adopted Budget due to ongoing capital projects which will be included later in the budget process.

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties, as well as Fund Balance. Estimated revenue is based on calculated trends.

141-BOATING IMPROVEMENT FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	97,876	101,629	101,629	66,580	93,486	-8,143
Charges For Services	40	0	0	0	0	0
Miscellaneous Revenues	38,505	7,200	7,200	30,611	7,580	380
Less 5% Statutory Reduction	0	-3,856	-3,856	0	-5,054	-1,198
Fund Balance	0	799,471	890,388	0	511,399	-288,072
Total	136,421	904,444	995,361	97,191	607,411	-297,033
Expenditures						
Capital Outlay	10,711	410,972	410,737	8,046	0	-410,972
Transfers Out	10,475	10,545	10,545	7,909	17,017	6,472
Reserves - Operating	0	1,758	16,910	0	2,837	1,079
Reserves - Capital	0	481,169	557,169	0	587,557	106,388
Total	21,186	904,444	995,361	15,955	607,411	-297,033

141-BOATING IMPROVEMENT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	10,711	410,972	410,737	8,046	0	-410,972
Capital Outlay:	\$10,711	\$410,972	\$410,737	\$8,046	\$0	-\$410,972
Transfers Out:						
5910001 - Tran Out-general Fund	10,475	10,545	10,545	7,909	17,017	6,472
Transfers Out:	\$10,475	\$10,545	\$10,545	\$7,909	\$17,017	\$6,472
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,758	16,910	0	2,837	1,079
Reserves - Operating:	\$0	\$1,758	\$16,910	\$0	\$2,837	\$1,079
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	481,169	557,169	0	587,557	106,388
Reserves - Capital:	\$0	\$481,169	\$557,169	\$0	\$587,557	\$106,388
TOTAL EXPENDITURES:	\$21,186	\$904,444	\$995,361	\$15,955	\$607,411	-\$297,033

FUND 142 – MOBILITY FEE EAST DISTRICT

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. However, Ordinance No. 2020-63 restructured the East Mobility Fee Funds dividing this District (East District) into 2 separate Districts. As a result, two new Funds (190 and 191) have been created for revenue receipts moving forward.

Capital, Debt, Transfers Out and Reserves

This Fund reflects remaining funds from the prior program. The FY25 balance for the projects in this fund will be included later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance, which will be revised once the balance remaining from currently funded capital projects are determined.

142 - MOBILITY FEE EAST DISTRICT

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	251,110	57,610	57,610	0	0	-57,610
Miscellaneous Revenues	695,255	0	0	458,942	0	0
Fund Balance	0	16,019,701	16,757,138	0	0	-16,019,701
Total	946,366	16,077,311	16,814,748	458,942	0	-16,077,311
Expenditures						
Capital Outlay	2,282,972	16,077,311	15,956,609	5,899,303	0	-16,077,311
Reserves - Restricted	0	0	858,139	0	0	0
Total	2,282,972	16,077,311	16,814,748	5,899,303	0	-16,077,311

142-MOBILITY FEE EAST DISTRICT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	2,282,972	16,077,311	15,956,609	5,899,303	0	-16,077,311
Capital Outlay:	\$2,282,972	\$16,077,311	\$15,956,609	\$5,899,303	\$0	-\$16,077,311
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	858,139	0	0	0
Reserves - Restricted:	\$0	\$0	\$858,139	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$2,282,972	\$16,077,311	\$16,814,748	\$5,899,303	\$0	-\$16,077,311

FUND 143 – MOBILITY FEE WEST DISTRICT

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Operating Expenses

Operating Expenses includes an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds/corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital outlay for FY25 includes one new CIP project: Cross Prairie Parkway; and numerous ongoing projects: Bill Beck Blvd Segment B, Carroll St – JYP to Michigan, Marigold Safety Improvements, Neovation Way, Neptune Road, Partin Settlement Road, and Simpson Road. Carry forwards for ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves for Capital – Undesignated is for future projects. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined. Other Sources include Lease Proceeds for street lighting.

143 - MOBILITY FEE WEST DISTRICT

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	30,309,585	47,503,930	43,923,694	13,861,109	22,937,032	-24,566,898
Charges For Services	90	0	0	0	0	0
Miscellaneous Revenues	4,904,900	0	0	3,824,311	0	0
Less 5% Statutory Reduction	0	-1,353,680	-1,353,680	0	-1,146,852	206,828
Other Sources	0	0	0	0	3,704,750	3,704,750
Fund Balance	0	154,161,538	139,044,892	0	17,884,467	-136,277,071
Total	<u>35,214,575</u>	<u>200,311,788</u>	<u>181,614,906</u>	<u>17,685,420</u>	<u>43,379,397</u>	<u>-156,932,391</u>
Expenditures						
Operating Expenses	216,177	150,000	150,000	23,081	150,000	0
Capital Outlay	15,280,718	148,411,051	153,129,249	29,109,487	20,613,444	-127,797,607
Transfers Out	91,346	68,775	68,775	51,581	159,859	91,084
Reserves - Capital	0	51,681,962	25,816,882	0	22,456,094	-29,225,868
Reserves - Restricted	0	0	2,450,000	0	0	0
Total	<u>15,588,241</u>	<u>200,311,788</u>	<u>181,614,906</u>	<u>29,184,149</u>	<u>43,379,397</u>	<u>-156,932,391</u>

143-MOBILITY FEE WEST DISTRICT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	216,177	150,000	150,000	23,081	150,000	0
Operating Expenses:	\$216,177	\$150,000	\$150,000	\$23,081	\$150,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	15,280,718	148,411,051	153,129,249	29,109,487	20,613,444	-127,797,607
Capital Outlay:	\$15,280,718	\$148,411,051	\$153,129,249	\$29,109,487	\$20,613,444	-\$127,797,607
Transfers Out:						
5910001 - Tran Out-general Fund	91,346	68,775	68,775	51,581	159,859	91,084
Transfers Out:	\$91,346	\$68,775	\$68,775	\$51,581	\$159,859	\$91,084
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	51,681,962	25,816,882	0	22,456,094	-29,225,868
Reserves - Capital:	\$0	\$51,681,962	\$25,816,882	\$0	\$22,456,094	-\$29,225,868
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	2,450,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$2,450,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$15,588,241	\$200,311,788	\$181,614,906	\$29,184,149	\$43,379,397	-\$156,932,391

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff, or its designees, to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allows for the use of a Local Hearing Officer and future camera relocation. The purpose and intent are to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the safety act.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenditures increased \$600,000 over the FY24 Adopted Budget in order to support the newly established school zone Speed Detection System program.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is requested in the amount of \$1,130,273 to fund traffic signal improvements as identified in the Buenaventura Boulevard Corridor Safety Study.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves Restricted are funded in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6, which can be used to fund Intersection Safety needs upon confirmation of funds.

Overall, this Fund increased \$622,912 over the FY24 Adopted Budget.

REVENUES

Resolution #14-012R (BoCC approved January 6, 2014) created fines, fees, and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks, and street lighting.

The primary sources of revenue are Fund Balance and the aforementioned traffic violation enforcement.

145 - RED LIGHT CAMERAS

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Judgment, Fines & Forfeits	691,638	731,765	731,765	492,738	1,113,000	381,235
Miscellaneous Revenues	72,318	0	0	56,998	0	0
Less 5% Statutory Reduction	0	-36,588	-36,588	0	-55,650	-19,062
Fund Balance	0	1,692,412	1,933,497	0	1,953,151	260,739
Total	763,955	2,387,589	2,628,674	549,736	3,010,501	622,912
Expenditures						
Operating Expenses	450,041	657,700	657,700	163,955	1,257,700	600,000
Capital Outlay	0	0	0	0	1,130,273	1,130,273
Transfers Out	12,516	15,143	15,143	11,357	17,989	2,846
Reserves - Restricted	0	1,714,746	1,955,831	0	604,539	-1,110,207
Total	462,557	2,387,589	2,628,674	175,312	3,010,501	622,912

145 - RED LIGHT CAMERAS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	449,864	655,200	655,200	163,955	1,255,200	600,000
5490500 - Reimbursement Of Py Revenue	178	2,500	2,500	0	2,500	0
Operating Expenses:	\$450,041	\$657,700	\$657,700	\$163,955	\$1,257,700	\$600,000
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	1,130,273	1,130,273
Capital Outlay:	\$0	\$0	\$0	\$0	\$1,130,273	\$1,130,273
Transfers Out:						
5910001 - Tran Out-general Fund	12,516	15,143	15,143	11,357	17,989	2,846
Transfers Out:	\$12,516	\$15,143	\$15,143	\$11,357	\$17,989	\$2,846
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,714,746	1,955,831	0	604,539	-1,110,207
Reserves - Restricted:	\$0	\$1,714,746	\$1,955,831	\$0	\$604,539	-\$1,110,207
TOTAL EXPENDITURES:	\$462,557	\$2,387,589	\$2,628,674	\$175,312	\$3,010,501	\$622,912

FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

There are no requests for Operating Expenses.

Capital, Debt, Transfers Out and Reserves

There are no requests for Capital Outlay, Debt Service, Transfers Out, or Reserves.

This Fund will be closed in FY24 and is being included for historical purposes only.

REVENUES

This Fund will be closed in FY24 and is being included for historical purposes only.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Fund Balance	0	0	1	0	0	0
Total	0	0	1	0	0	0
Expenditures						
Transfers Out	149,541	0	1	0	0	0
Total	149,541	0	1	0	0	0

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910243 - Transfer Out - 243	149,541	0	1	0	0	0
Transfers Out:	\$149,541	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$149,541	\$0	\$1	\$0	\$0	\$0

FUND 147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

TRENDS & ISSUES

The Conservation Lands Perpetual Maintenance & Acquisition Fund includes revenues and appropriations related to perpetual maintenance and acquisition accounts. The Fund consists of the following cost centers: Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), and Poinciana Conservation Area (7465).

Personnel Services

Personnel Services are not supported by this Fund.

Operating Expenses

Operating Expenditures of \$1,297,459 includes Other Contractual Services for controlled burns at Split Oak & Lake Lizzie and Holopaw Conservation Areas, Repair & Maintenance at Poinciana Conservation Areas and Tapestry Shingle Creek, and Other Current Charges.

Overall, this Fund increased \$23,882 over the FY24 Adopted Budget.

REVENUES

This Fund generates revenues from Rents and Royalties for maintenance and acquisition of conservation properties and also includes Fund Balance.

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	59,966	6,542	6,542	43,223	6,542	0
Less 5% Statutory Reduction	0	-327	-327	0	-327	0
Fund Balance	0	1,267,362	1,374,903	0	1,291,244	23,882
Total	59,966	1,273,577	1,381,118	43,223	1,297,459	23,882
Expenditures						
Operating Expenses	24,948	1,273,577	1,381,118	0	1,297,459	23,882
Total	24,948	1,273,577	1,381,118	0	1,297,459	23,882

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	72,289	72,289	0	0	-72,289
5460000 - Repair & Maintenance Svcs	24,948	129,238	129,238	0	123,906	-5,332
5490000 - Oth Current Chgs & Obligations	0	1,072,050	1,179,591	0	1,173,553	101,503
Operating Expenses:	\$24,948	\$1,273,577	\$1,381,118	\$0	\$1,297,459	\$23,882
TOTAL EXPENDITURES:	\$24,948	\$1,273,577	\$1,381,118	\$0	\$1,297,459	\$23,882

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Office of Building Safety, which is managed by the Community Development Department, protects the health and safety of the public by providing the best possible building permit service, and by administering and enforcing various building codes and technical standards, while preparing for the future growth of Osceola County. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building Safety (1452), and IT Support (1200, 1245, 1246, 1247).

Personnel Services

Personnel Services supports 82.85 FTEs which is a decrease of 0.40 FTE over the FY24 Adopted Budget due to the reclassification and re-evaluation of position appropriations. Personnel Services increased \$306,688 due to the changes mentioned above and the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$440,171 primarily due to Repair & Maintenance-Software increases in Accela Software Maintenance, Accela Enhanced Reporting Database Maintenance, OnBase Document Repository Maintenance, and AutoCAD Maintenance, and Professional Services due to the addition of Accela Migration.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for Chambers A/V Upgrades, Business Continuity & Disaster Recovery Infrastructure, Electronic Vehicle Charging Stations, and one drone.

Overall, this Fund decreased \$7,392,780 from the FY24 Adopted Budget due to ongoing capital projects which will be included later in the budget process.

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to

develop a schedule of inspection fees for such purpose. It is estimated that Building Permits, Fees & Special Assessments will decrease \$74,586 from the FY24 Adopted Budget based on the current year's trend.

148-BUILDING FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	13,769,468	12,826,280	12,826,280	7,438,945	12,751,694	-74,586
Charges For Services	251,991	280,601	280,601	126,942	270,960	-9,641
Judgment, Fines & Forfeits	61,299	5,075	5,075	29,778	45,517	40,442
Miscellaneous Revenues	1,413,267	8,500	8,500	1,049,553	8,550	50
Less 5% Statutory Reduction	0	-656,023	-656,023	0	-653,836	2,187
Transfers In	0	0	11,231	5,616	0	0
Other Sources	359,940	1,271,607	1,631,547	0	0	-1,271,607
Fund Balance	0	21,838,542	32,013,736	0	15,758,917	-6,079,625
Total	15,855,965	35,574,582	46,120,947	8,650,834	28,181,802	-7,392,780
Expenditures						
Personnel Services	6,314,287	8,225,060	8,225,060	5,148,846	8,531,748	306,688
Operating Expenses	4,102,041	9,269,039	9,269,039	3,028,841	9,709,210	440,171
Capital Outlay	466,551	10,760,666	11,098,645	181,011	311,600	-10,449,066
Debt Service	0	79,131	79,131	79,116	289,252	210,121
Transfers Out	853,104	779,390	779,390	584,543	735,568	-43,822
Reserves - Operating	0	3,453,653	3,461,105	0	5,062,754	1,609,101
Reserves - Debt	0	39,566	39,566	0	144,625	105,059
Reserves - Capital	0	0	10,197,155	0	0	0
Reserves - Stability	0	2,968,077	2,971,856	0	3,397,045	428,968
Total	11,735,984	35,574,582	46,120,947	9,022,356	28,181,802	-7,392,780

148-BUILDING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	3,794,858	5,573,709	5,573,709	3,125,377	5,786,704	212,995
5120002 - Disaster Relief	11,056	0	0	0	0	0
5120040 - Reduction In Force Pay	9,888	0	0	0	0	0
5122000 - Car Allowance	175	0	0	563	447	447
5122001 - Cell Phone Allowance	38	0	0	0	0	0
5124000 - Exec Deferred Compensation	248	0	0	0	0	0
5130001 - Vacancy Factor	0	-99,295	-99,295	0	-103,028	-3,733
5140000 - Overtime	116,086	100,500	100,500	37,511	100,500	0
5140002 - Overtime- Code Enforcement	122	0	0	0	0	0
5140003 - Overtime- Disaster Relief	1,551	0	0	0	0	0
5150300 - Class C Meals	0	0	0	8	0	0
5160000 - Compensated Annual Leave	262,230	0	0	165,878	0	0
5160010 - Compensated Ann Leave Payoff	36,286	0	0	26,379	0	0
5160020 - Compensated Admin Leave	38,447	0	0	39,558	0	0
5170000 - Compensated Sick Leave	110,350	0	0	120,226	0	0
5170010 - Compensated Sick Leave Payoff	54,103	0	0	80,250	0	0
5210000 - Fica Taxes	326,533	434,082	434,082	265,711	450,379	16,297
5220000 - Retirement Contributions	558,587	788,862	788,862	491,279	824,602	35,740
5230000 - Health Insurance	892,466	1,298,261	1,298,261	718,733	1,353,553	55,292
5231000 - Life Insurance	4,197	5,750	5,750	3,520	5,965	215
5232000 - Dental Insurance	20,058	25,897	25,897	15,632	25,597	-300
5233000 - Lt Disability Insurance	6,602	9,054	9,054	5,401	9,388	334
5233100 - St Disability Insurance	9,805	16,252	16,252	8,011	16,815	563
5240000 - Workers' Compensation	60,114	71,988	71,988	44,121	60,826	-11,162
5270000 - Community Service Leave	488	0	0	689	0	0
Personnel Services:	\$6,314,287	\$8,225,060	\$8,225,060	\$5,148,846	\$8,531,748	\$306,688
Operating Expenses:						
5310000 - Professional Services	353,135	3,938,000	3,938,000	234,545	4,068,000	130,000
5310006 - Legal Fees	80	0	0	0	0	0
5340000 - Other Contractual Services	2,383,270	3,166,816	3,166,816	1,449,141	3,172,328	5,512
5400000 - Travel And Per Diem	13,300	48,325	48,325	18,777	70,024	21,699
5410000 - Communications	44,151	60,160	60,160	54,349	81,660	21,500
5420000 - Freight & Postage Services	591	2,240	2,240	701	2,240	0
5440000 - Rentals And Leases	2,165	2,769	2,769	2,307	2,769	0
5450000 - Insurance	174,519	212,668	212,668	212,668	212,668	0
5460000 - Repair & Maintenance Svcs	434,662	4,040	4,040	284,342	4,040	0
5460010 - Repairs & Maint Software	0	714,500	714,500	89,832	1,015,343	300,843
5462000 - Rep & Maint-automotive	23,558	0	0	0	0	0
5462100 - Rep & Maint.-Sheriff's Site	0	20,970	20,970	15,704	28,500	7,530
5470000 - Printing And Binding	1,647	5,400	5,400	1,605	5,500	100
5490000 - Oth Current Chgs & Obligations	1,765	114,800	114,800	1,000	114,800	0
5490011 - Cash over/shorts	-31	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	115,181	0	0	3,191	0	0
5490501 - OH-Workers' Compensation	25,218	28,143	28,143	28,143	28,010	-133
5490502 - OH-Property & Liability Insuranc	15,495	19,454	19,454	19,454	19,454	0
5490503 - OH-Dental Insurance	6,476	6,719	6,719	6,719	6,692	-27
5490504 - OH-Health Insurance	27,039	23,905	23,905	23,905	23,790	-115
5490505 - OH-Life/AD&D, STD, LTD	4,817	5,476	5,476	5,476	5,447	-29

148-BUILDING FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490509 - OH-Fleet Oversight	6,402	5,632	5,632	5,632	5,632	0
5490510 - OH-Fleet Maint	30	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	11,682	11,682	11,682	11,682	0
5511000 - Office Supplies	12,906	18,135	18,135	7,314	18,135	0
5512000 - Office Equipment	4,058	0	0	497	0	0
5520000 - Operating Supplies	26,835	39,130	39,130	21,295	43,880	4,750
5520010 - Computer Software	5,219	20,552	20,552	6,905	20,402	-150
5520011 - Computer Software, SAAS	205,756	435,880	435,880	384,913	409,975	-25,905
5520020 - Computer Hardware, Non-Capit:	34,681	112,550	112,550	2,281	57,800	-54,750
5521000 - Gas & Oil	80,689	85,725	85,725	54,252	85,000	-725
5522500 - Food	0	1,500	1,500	0	1,500	0
5540000 - Books,pubs,subs & Membership	25,755	46,358	46,358	24,014	49,508	3,150
5550000 - Training	72,670	117,510	117,510	58,197	144,431	26,921
Operating Expenses:	\$4,102,041	\$9,269,039	\$9,269,039	\$3,028,841	\$9,709,210	\$440,171
Capital Outlay:						
5640000 - Machinery & Equipment	0	67,600	67,600	0	86,600	19,000
5640020 - Computer Hardware, Capital	0	105,500	105,500	0	100,000	-5,500
5640100 - Vehicles	0	896,607	1,256,547	0	0	-896,607
5650000 - Construction In Progress	466,551	9,690,959	9,668,998	181,011	125,000	-9,565,959
Capital Outlay:	\$466,551	\$10,760,666	\$11,098,645	\$181,011	\$311,600	-\$10,449,066
Debt Service:						
5710000 - Principal	0	67,227	67,227	67,213	239,993	172,766
5720000 - Interest	0	11,904	11,904	11,903	49,259	37,355
Debt Service:	\$0	\$79,131	\$79,131	\$79,116	\$289,252	\$210,121
Transfers Out:						
5910001 - Tran Out-general Fund	853,078	779,390	779,390	584,543	735,568	-43,822
5910510 - Tran Out Fleet	26	0	0	0	0	0
Transfers Out:	\$853,104	\$779,390	\$779,390	\$584,543	\$735,568	-\$43,822
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,043,635	3,043,635	0	3,162,754	119,119
5990020 - Reserve For Contingency	0	410,018	417,470	0	1,900,000	1,489,982
Reserves - Operating:	\$0	\$3,453,653	\$3,461,105	\$0	\$5,062,754	\$1,609,101
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	39,566	39,566	0	144,625	105,059
Reserves - Debt:	\$0	\$39,566	\$39,566	\$0	\$144,625	\$105,059
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	10,197,155	0	0	0
Reserves - Capital:	\$0	\$0	\$10,197,155	\$0	\$0	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	2,968,077	2,971,856	0	3,397,045	428,968
Reserves - Stability:	\$0	\$2,968,077	\$2,971,856	\$0	\$3,397,045	\$428,968
TOTAL EXPENDITURES:	\$11,735,984	\$35,574,582	\$46,120,947	\$9,022,356	\$28,181,802	-\$7,392,780

FUND 149 – EAST 192 CRA

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenue received based on the taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications as provided by law.

Personnel Services

Personnel Services supports 0.75 FTEs, which remains unchanged from the FY24 Adopted Budget and increased \$3,120 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance account, will be updated after Open Enrollment
- Salary adjustment previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$700,105 primarily in Professional Services due to the anticipated EV Charging Stations project.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for NeoCity Streetlights. Funding for ongoing capital projects will be included later in the budget process.

Reserves are established in accordance with the Budget Policy.

Transfers Out include a transfer to the General Fund for Cost Allocation.

Overall, this Fund increased by \$3,272,972 from the FY24 Adopted Budget.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance which is estimated at \$2,086,905 for FY25. Other revenue sources include Fund Balance and Interest.

149-EAST 192 CRA

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	171,407	3,500	3,500	175,868	0	-3,500
Less 5% Statutory Reduction	0	-175	-175	0	0	175
Transfers In	1,744,131	2,033,426	2,026,543	2,026,544	2,086,905	53,479
Other Sources	0	0	0	0	3,899,337	3,899,337
Fund Balance	0	3,830,545	4,478,600	0	3,154,026	-676,519
Total	1,915,538	5,867,296	6,508,468	2,202,412	9,140,268	3,272,972
Expenditures						
Personnel Services	54,146	63,998	63,998	48,885	67,118	3,120
Operating Expenses	1,756	306,841	306,841	1,096	1,006,946	700,105
Capital Outlay	72,645	2,927,217	2,908,372	0	3,899,337	972,120
Transfers Out	31,176	32,789	32,789	32,789	31,232	-1,557
Reserves - Operating	0	40,363	33,480	0	110,530	70,167
Reserves - Capital	0	2,496,088	3,162,988	0	4,025,105	1,529,017
Total	159,723	5,867,296	6,508,468	82,770	9,140,268	3,272,972

149-EAST 192 CRA

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	32,242	43,690	43,690	29,748	45,447	1,757
5122000 - Car Allowance	13	0	0	212	313	313
5130001 - Vacancy Factor	0	-764	-764	0	-796	-32
5140000 - Overtime	167	0	0	23	0	0
5160000 - Compensated Annual Leave	2,316	0	0	1,115	0	0
5160010 - Compensated Ann Leave Payoff	244	0	0	0	0	0
5160020 - Compensated Admin Leave	339	0	0	349	0	0
5170000 - Compensated Sick Leave	1,520	0	0	1,437	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	253	0	0
5210000 - Fica Taxes	2,736	3,343	3,343	2,511	3,475	132
5220000 - Retirement Contributions	4,523	5,929	5,929	4,435	6,194	265
5230000 - Health Insurance	9,587	11,242	11,242	8,401	11,923	681
5231000 - Life Insurance	38	44	44	34	45	1
5232000 - Dental Insurance	215	252	252	187	256	4
5233000 - Lt Disability Insurance	60	71	71	52	72	1
5233100 - St Disability Insurance	89	125	125	77	129	4
5240000 - Workers' Compensation	59	66	66	49	60	-6
Personnel Services:	\$54,146	\$63,998	\$63,998	\$48,885	\$67,118	\$3,120
Operating Expenses:						
5310000 - Professional Services	0	3,000	3,000	0	1,003,000	1,000,000
5340000 - Other Contractual Services	0	300,000	300,000	0	0	-300,000
5400000 - Travel And Per Diem	0	600	600	0	600	0
5450000 - Insurance	327	312	312	312	312	0
5470000 - Printing And Binding	0	250	250	0	250	0
5490000 - Oth Current Chgs & Obligations	0	400	400	0	200	-200
5490501 - OH-Workers' Compensation	228	254	254	254	254	0
5490502 - OH-Property & Liability Insuranc	29	29	29	29	29	0
5490503 - OH-Dental Insurance	59	61	61	61	61	0
5490504 - OH-Health Insurance	244	216	216	216	216	0
5490505 - OH-Life/AD&D, STD, LTD	44	49	49	49	49	0
5540000 - Books,pubs,subs & Membership	1,170	1,170	1,170	175	1,475	305
5541000 - Registration Fees	-345	500	500	0	500	0
Operating Expenses:	\$1,756	\$306,841	\$306,841	\$1,096	\$1,006,946	\$700,105
Capital Outlay:						
5650000 - Construction In Progress	72,645	2,927,217	2,908,372	0	3,899,337	972,120
Capital Outlay:	\$72,645	\$2,927,217	\$2,908,372	\$0	\$3,899,337	\$972,120
Transfers Out:						
5910001 - Tran Out-general Fund	31,176	32,789	32,789	32,789	31,232	-1,557
Transfers Out:	\$31,176	\$32,789	\$32,789	\$32,789	\$31,232	-\$1,557
Reserves - Operating:						
5990020 - Reserve For Contingency	0	40,363	33,480	0	110,530	70,167
Reserves - Operating:	\$0	\$40,363	\$33,480	\$0	\$110,530	\$70,167
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	2,496,088	3,162,988	0	4,025,105	1,529,017
Reserves - Capital:	\$0	\$2,496,088	\$3,162,988	\$0	\$4,025,105	\$1,529,017

149-EAST 192 CRA

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$159,723	\$5,867,296	\$6,508,468	\$82,770	\$9,140,268	\$3,272,972

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes. The West 192 Development Authority expired in FY22, per the Ordinance; therefore, no funds are included for FY25.

REVENUES

This Fund was previously funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance and Fund Balance.

150-WEST 192 DEVELOPMENT AUTHORITY

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Expenditures						
Transfers Out	12,629,352	0	0	0	0	0
Total	12,629,352	0	0	0	0	0

150-WEST 192 DEVELOPMENT AUTHORITY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	12,629,352	0	0	0	0	0
Transfers Out:	\$12,629,352	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$12,629,352	\$0	\$0	\$0	\$0	\$0

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant (CDBG) Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Personnel Services

Personnel Services supports 2.30 FTEs, which is unchanged from the FY24 Adopted Budget, and increased \$12,179 due to the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of employee plan selections as well as rate increases for FY25; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$803,341 from FY24 primarily due to a decrease in estimated funds from prior years.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for Royal Palm Playground and Replacement lighting for BVL Community Park.

Grants and Aids in the amount of \$325,262 is for public services and rental assistance.

Overall, this Fund decreased \$1,063,309 from FY24 Adopted Budget due to a decrease in estimated Grant funding.

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY25 allocation anticipated from the Department of Housing and Urban Development (HUD), as well as remaining grant funds from the prior year, which total \$6,414,726.

151-CDBG FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	1,723,996	6,487,658	7,048,835	992,434	6,414,726	-72,932
Transfers In	0	0	101,981	50,991	0	0
Fund Balance	0	990,377	220,582	0	0	-990,377
Total	<u>1,723,996</u>	<u>7,478,035</u>	<u>7,371,398</u>	<u>1,043,425</u>	<u>6,414,726</u>	<u>-1,063,309</u>
Expenditures						
Personnel Services	200,979	190,262	190,262	92,971	202,441	12,179
Operating Expenses	452,697	6,138,176	4,836,160	429,666	5,334,835	-803,341
Capital Outlay	811,691	1,049,597	1,698,142	1,116,433	552,188	-497,409
Grants and Aids	125,233	100,000	646,834	466,809	325,262	225,262
Total	<u>1,590,599</u>	<u>7,478,035</u>	<u>7,371,398</u>	<u>2,105,879</u>	<u>6,414,726</u>	<u>-1,063,309</u>

151-CDBG FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	122,708	128,877	128,877	56,081	124,285	-4,592
5130001 - Vacancy Factor	0	-2,300	-2,300	0	-2,218	82
5140000 - Overtime	3,584	2,500	2,500	745	2,500	0
5150300 - Class C Meals	96	0	0	27	0	0
5160000 - Compensated Annual Leave	4,420	0	0	1,053	0	0
5160010 - Compensated Ann Leave Payoff	1,200	0	0	1,248	0	0
5160020 - Compensated Admin Leave	1,275	0	0	858	0	0
5170000 - Compensated Sick Leave	3,846	0	0	2,103	0	0
5210000 - Fica Taxes	10,106	10,050	10,050	4,486	9,700	-350
5220000 - Retirement Contributions	16,886	17,828	17,828	8,682	17,281	-547
5230000 - Health Insurance	33,950	30,777	30,777	16,383	48,613	17,836
5231000 - Life Insurance	132	135	135	62	129	-6
5232000 - Dental Insurance	767	771	771	294	709	-62
5233000 - Lt Disability Insurance	206	210	210	94	203	-7
5233100 - St Disability Insurance	309	380	380	141	367	-13
5240000 - Workers' Compensation	1,375	1,034	1,034	714	872	-162
5270000 - Community Service Leave	120	0	0	0	0	0
Personnel Services:	\$200,979	\$190,262	\$190,262	\$92,971	\$202,441	\$12,179
Operating Expenses:						
5310000 - Professional Services	14,436	50,000	50,000	15,190	50,000	0
5400000 - Travel And Per Diem	3,594	10,000	10,000	5,741	10,000	0
5410000 - Communications	876	500	500	493	500	0
5420000 - Freight & Postage Services	75	500	500	0	500	0
5440000 - Rentals And Leases	537	500	500	300	500	0
5460000 - Repair & Maintenance Svcs	0	400	400	180,750	400	0
5470000 - Printing And Binding	519	950	950	98	950	0
5480000 - Promotional Activities	0	5,000	5,000	2,520	5,000	0
5488000 - Promotional-ads/media Buys	5,265	7,500	7,500	6,812	7,500	0
5490000 - Oth Current Chgs & Obligations	415,835	6,039,226	4,737,210	161,051	5,236,885	-802,341
5511000 - Office Supplies	2,234	5,000	5,000	2,590	5,000	0
5512000 - Office Equipment	57	1,000	1,000	73	1,000	0
5520000 - Operating Supplies	0	2,000	2,000	85	2,000	0
5520011 - Computer Software, SAAS	0	0	0	46,070	0	0
5521000 - Gas & Oil	0	1,000	1,000	0	0	-1,000
5540000 - Books,pubs,subs & Membership	3,465	3,600	3,600	2,629	3,600	0
5541000 - Registration Fees	3,825	6,000	6,000	4,012	6,000	0
5550000 - Training	1,980	5,000	5,000	1,250	5,000	0
Operating Expenses:	\$452,697	\$6,138,176	\$4,836,160	\$429,666	\$5,334,835	-\$803,341
Capital Outlay:						
5650000 - Construction In Progress	811,691	1,049,597	1,698,142	1,116,433	552,188	-497,409
Capital Outlay:	\$811,691	\$1,049,597	\$1,698,142	\$1,116,433	\$552,188	-\$497,409
Grants and Aids:						
5810000 - Aids To Gov't Agencies	102,028	100,000	100,000	0	80,000	-20,000
5830003 - Rent Assistance	23,205	0	546,834	466,809	245,262	245,262
Grants and Aids:	\$125,233	\$100,000	\$646,834	\$466,809	\$325,262	\$225,262

151-CDBG FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
TOTAL EXPENDITURES:	\$1,590,599	\$7,478,035	\$7,371,398	\$2,105,879	\$6,414,726	-\$1,063,309

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 26 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area.

152-MUNI SVCS TAX UNITS MSTU FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	1,575,080	1,816,876	1,816,876	1,750,792	1,863,684	46,808
PY Delinquent Ad Valorem Tax	222	0	0	4	0	0
Miscellaneous Revenues	53,382	0	0	41,272	0	0
Less 5% Statutory Reduction	0	-90,842	-90,842	0	-93,183	-2,341
Other Sources	1,334	0	0	0	0	0
Fund Balance	0	549,298	783,519	0	409,146	-140,152
Total	1,630,018	2,275,332	2,509,553	1,792,068	2,179,647	-95,685
Expenditures						
Operating Expenses	1,293,426	1,956,771	2,190,992	1,050,819	1,803,334	-153,437
Transfers Out	326,242	298,561	298,561	200,952	356,313	57,752
Reserves - Operating	0	0	0	0	10,000	10,000
Reserves - Assigned	0	20,000	20,000	0	10,000	-10,000
Total	1,619,668	2,275,332	2,509,553	1,251,770	2,179,647	-95,685

152-MUNI SVCS TAX UNITS MSTU FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	31,545	36,336	36,336	35,061	37,273	937
5340000 - Other Contractual Services	55,159	91,982	91,982	53,251	86,870	-5,112
5410000 - Communications	2,864	3,260	3,260	2,149	5,100	1,840
5430000 - Utility Services	598,400	746,269	792,344	399,778	643,286	-102,983
5440000 - Rentals And Leases	10,800	10,800	10,800	0	22,968	12,168
5450005 - Insurance MSTU	0	8,557	8,557	0	8,557	0
5460000 - Repair & Maintenance Svcs	493,125	1,058,667	1,246,813	559,599	998,380	-60,287
5470000 - Printing And Binding	1,090	0	0	281	0	0
5490000 - Oth Current Chgs & Obligations	100,443	900	900	700	900	0
Operating Expenses:	\$1,293,426	\$1,956,771	\$2,190,992	\$1,050,819	\$1,803,334	-\$153,437
Transfers Out:						
5910001 - Tran Out-general Fund	303,901	244,058	244,058	183,044	298,517	54,459
5910704 - Transfers out-Property Appr	22,341	54,503	54,503	17,908	57,796	3,293
Transfers Out:	\$326,242	\$298,561	\$298,561	\$200,952	\$356,313	\$57,752
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	0	0	10,000	10,000
Reserves - Operating:	\$0	\$0	\$0	\$0	\$10,000	\$10,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,000	20,000	0	10,000	-10,000
Reserves - Assigned:	\$0	\$20,000	\$20,000	\$0	\$10,000	-\$10,000
TOTAL EXPENDITURES:	\$1,619,668	\$2,275,332	\$2,509,553	\$1,251,770	\$2,179,647	-\$95,685

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein.

This Fund currently provides a variety of services to subdivisions and the local Provider Participation Program. The budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, the revenue collected is restricted to the individual community.

153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	14,735,059	18,525,862	21,639,744	21,637,858	24,756,641	6,230,779
Miscellaneous Revenues	296,872	0	0	87,596	0	0
Less 5% Statutory Reduction	0	-2,641	-2,641	0	-1,237,833	-1,235,192
Fund Balance	0	3,151,934	3,314,869	0	16,366	-3,135,568
Total	15,031,931	21,675,155	24,951,972	21,725,454	23,535,174	1,860,019
Expenditures						
Operating Expenses	11,614,194	21,478,151	24,749,315	21,927,325	23,370,359	1,892,208
Transfers Out	164,379	164,204	164,204	123,153	164,815	611
Reserves - Restricted	0	32,800	38,453	0	0	-32,800
Total	11,778,573	21,675,155	24,951,972	22,050,478	23,535,174	1,860,019

153-MUNI SVCS BENEFIT UNITS MSBU FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	782	1,056	1,056	1,020	1,117	61
5430000 - Utility Services	9,271	10,770	11,236	5,796	9,795	-975
5460000 - Repair & Maintenance Svcs	22,013	29,396	44,467	15,720	43,677	14,281
5490000 - Oth Current Chgs & Obligations	11,582,128	21,436,929	24,692,556	21,904,789	23,315,770	1,878,841
Operating Expenses:	\$11,614,194	\$21,478,151	\$24,749,315	\$21,927,325	\$23,370,359	\$1,892,208
Transfers Out:						
5910001 - Tran Out-general Fund	164,379	164,204	164,204	123,153	164,815	611
Transfers Out:	\$164,379	\$164,204	\$164,204	\$123,153	\$164,815	\$611
Reserves - Restricted:						
5990070 - Reserves Restricted	0	32,800	38,453	0	0	-32,800
Reserves - Restricted:	\$0	\$32,800	\$38,453	\$0	\$0	-\$32,800
TOTAL EXPENDITURES:	\$11,778,573	\$21,675,155	\$24,951,972	\$22,050,478	\$23,535,174	\$1,860,019

FUND 154 – CONSTITUTIONAL GAS TAX

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation-related debt service, resurfacing projects, and other transportation-related expenditures such as traffic signals, road and bridge vehicle replacement, and miscellaneous road maintenance.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenditures remain the same as the FY24 Adopted Budget. The Road Resurfacing program is proposed to remain at \$14,000,000, the same as FY24. The dirt road maintenance/paving program will remain the same annual amount as in prior years, at \$750,000.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for replacements and purchases of heavy equipment and fleet vehicles. Staff is recommending the utilization of the capital lease program for these purchases. Ongoing capital projects will be included later in the budget process to ensure estimates are as accurate as possible.

Debt Service is increasing \$554,539 for lease payments for vehicles and heavy equipment purchased in prior years.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves for Debt are established for future lease payments.

REVENUES

The major revenue sources for this Fund are the 2-cent tax per gallon on motor fuel and Transfers In. Intergovernmental revenue is projected to increase \$95,716 due to estimated projections; revenue will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include Lease Proceeds for capital expenses, Interest, and Fund Balance.

154-CONSTITUTIONAL GAS TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	4,787,892	4,522,862	4,522,862	2,894,741	4,618,578	95,716
Miscellaneous Revenues	181,926	0	0	118,258	26,446	26,446
Less 5% Statutory Reduction	0	-226,143	-226,143	0	-232,251	-6,108
Transfers In	11,911,675	11,766,188	11,766,188	8,824,641	12,738,746	972,558
Other Sources	1,465,123	4,006,397	3,916,605	0	1,525,044	-2,481,353
Fund Balance	0	1,521,654	4,152,021	0	1,285,590	-236,064
Total	18,346,616	21,590,958	24,131,533	11,837,640	19,962,153	-1,628,805
Expenditures						
Operating Expenses	14,175,734	14,750,000	14,750,000	9,207,933	14,750,000	0
Capital Outlay	1,429,971	4,006,397	3,916,605	2,107,186	1,525,044	-2,481,353
Debt Service	1,537,895	1,859,996	1,859,996	1,385,439	2,414,535	554,539
Transfers Out	179,296	44,566	2,674,933	1,348,608	65,304	20,738
Reserves - Debt	0	929,999	929,999	0	1,207,270	277,271
Total	17,322,895	21,590,958	24,131,533	14,049,166	19,962,153	-1,628,805

154-CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfaci	13,459,138	14,000,000	14,000,000	8,858,293	14,000,000	0
5460009 - Dirt Road Maintenance/Paving	716,596	750,000	750,000	349,640	750,000	0
Operating Expenses:	\$14,175,734	\$14,750,000	\$14,750,000	\$9,207,933	\$14,750,000	\$0
Capital Outlay:						
5640100 - Vehicles	208,429	0	0	0	95,400	95,400
5650000 - Construction In Progress	1,221,542	4,006,397	3,916,605	2,107,186	1,429,644	-2,576,753
Capital Outlay:	\$1,429,971	\$4,006,397	\$3,916,605	\$2,107,186	\$1,525,044	-\$2,481,353
Debt Service:						
5710000 - Principal	1,428,316	1,724,871	1,724,871	1,266,408	2,209,079	484,208
5720000 - Interest	109,579	135,125	135,125	119,031	205,456	70,331
Debt Service:	\$1,537,895	\$1,859,996	\$1,859,996	\$1,385,439	\$2,414,535	\$554,539
Transfers Out:						
5910001 - Tran Out-general Fund	179,296	44,566	2,674,933	1,348,608	65,304	20,738
Transfers Out:	\$179,296	\$44,566	\$2,674,933	\$1,348,608	\$65,304	\$20,738
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	929,999	929,999	0	1,207,270	277,271
Reserves - Debt:	\$0	\$929,999	\$929,999	\$0	\$1,207,270	\$277,271
TOTAL EXPENDITURES:	\$17,322,895	\$21,590,958	\$24,131,533	\$14,049,166	\$19,962,153	-\$1,628,805

FUND 155 – WEST 192 MSBU PHASE 1

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Personnel Services

Personnel Services supports 2.25 FTEs, which is unchanged from the FY24 Adopted Budget and increased \$16,032 due to the following:

- Retirement and Worker's Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased by \$689,309, primarily in Road Materials & Supplies due to the anticipated Local Funding Agreement with the Florida Department of Transportation (FDOT) to upgrade pedestrian hybrid beacons (PHBs) and color sidewalk projects. Additionally, Repair & Maintenance Services increased to fund asset management services, accident scene cleanup, and removal of damaged street light poles.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves were established in accordance with policy.

Overall, this budget increased by \$155,096 over the FY24 Adopted Budget.

REVENUES

Revenue is provided from Special Assessments, which will be updated later in the budget process, as well as Interest, Fund Balance and a one-time Transfer In from Fund 210, as that Fund is being closed.

155-WEST 192 MSBU PHASE I

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	2,591,982	2,592,719	2,592,719	2,198,459	3,825,659	1,232,940
Miscellaneous Revenues	282,946	146,682	146,682	447,730	125,585	-21,097
Less 5% Statutory Reduction	0	-136,970	-136,970	0	-197,562	-60,592
Transfers In	0	312,613	314,128	157,064	33,306	-279,307
Other Sources	20,476	0	0	0	0	0
Fund Balance	0	2,464,361	3,000,826	0	1,747,513	-716,848
Total	<u>2,895,405</u>	<u>5,379,405</u>	<u>5,917,385</u>	<u>2,803,253</u>	<u>5,534,501</u>	<u>155,096</u>
Expenditures						
Personnel Services	200,644	201,188	201,188	156,617	217,220	16,032
Operating Expenses	2,681,289	3,169,398	3,169,398	2,045,394	3,858,707	689,309
Capital Outlay	3,363	1,086,266	1,083,135	61,700	0	-1,086,266
Transfers Out	125,784	111,719	111,719	83,789	148,829	37,110
Reserves - Operating	0	810,834	851,945	0	809,745	-1,089
Reserves - Capital	0	0	500,000	0	500,000	500,000
Total	<u>3,011,080</u>	<u>5,379,405</u>	<u>5,917,385</u>	<u>2,347,501</u>	<u>5,534,501</u>	<u>155,096</u>

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	122,278	136,133	136,133	95,846	146,148	10,015
5120002 - Disaster Relief	133	0	0	0	0	0
5120040 - Reduction In Force Pay	2,472	0	0	0	0	0
5122000 - Car Allowance	108	0	0	1,061	1,563	1,563
5122001 - Cell Phone Allowance	9	0	0	0	0	0
5124000 - Exec Deferred Compensation	62	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,383	-2,383	0	-2,558	-175
5140000 - Overtime	50	0	0	7	0	0
5140002 - Overtime- Code Enforcement	411	0	0	0	0	0
5160000 - Compensated Annual Leave	6,094	0	0	4,408	0	0
5160010 - Compensated Ann Leave Payoff	1,631	0	0	0	0	0
5160020 - Compensated Admin Leave	989	0	0	1,013	0	0
5170000 - Compensated Sick Leave	2,598	0	0	2,121	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,267	0	0
5210000 - Fica Taxes	10,002	10,416	10,416	7,819	11,182	766
5220000 - Retirement Contributions	18,818	20,407	20,407	15,606	22,258	1,851
5230000 - Health Insurance	30,013	31,646	31,646	23,649	33,613	1,967
5231000 - Life Insurance	135	138	138	108	149	11
5232000 - Dental Insurance	735	754	754	563	767	13
5233000 - Lt Disability Insurance	211	218	218	165	234	16
5233100 - St Disability Insurance	310	385	385	242	411	26
5240000 - Workers' Compensation	3,584	3,474	3,474	2,742	3,453	-21
Personnel Services:	\$200,644	\$201,188	\$201,188	\$156,617	\$217,220	\$16,032
Operating Expenses:						
5312000 - Tax Collector Fees	54,572	51,854	51,854	44,019	50,000	-1,854
5340000 - Other Contractual Services	294	765	765	276	565	-200
5400000 - Travel And Per Diem	0	1,600	1,600	0	1,600	0
5410000 - Communications	6,176	7,672	7,672	3,086	7,922	250
5420000 - Freight & Postage Services	0	500	500	0	500	0
5430000 - Utility Services	361,147	315,000	315,000	235,318	320,000	5,000
5440000 - Rentals And Leases	840	900	900	536	1,032	132
5450000 - Insurance	12,413	16,985	16,985	16,985	16,985	0
5460000 - Repair & Maintenance Svcs	2,230,047	2,693,099	2,693,099	1,729,427	2,953,669	260,570
5462000 - Rep & Maint-automotive	791	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	1,800	1,800	815	3,200	1,400
5470000 - Printing And Binding	6,404	7,200	7,200	0	11,000	3,800
5490501 - OH-Workers' Compensation	775	761	761	761	761	0
5490502 - OH-Property & Liability Insuranc	1,102	1,554	1,554	1,554	1,554	0
5490503 - OH-Dental Insurance	200	182	182	182	181	-1
5490504 - OH-Health Insurance	830	648	648	648	648	0
5490505 - OH-Life/AD&D, STD, LTD	149	148	148	148	148	0
5490509 - OH-Fleet Oversight	970	854	854	854	854	0
5490510 - OH-Fleet Maint	0	6,868	6,868	6,868	6,868	0
5490511 - OH-Fleet Fuel	0	1,770	1,770	1,770	1,770	0
5511000 - Office Supplies	80	300	300	0	300	0
5520000 - Operating Supplies	194	1,400	1,400	204	1,500	100
5521000 - Gas & Oil	4,305	4,543	4,543	1,869	6,500	1,957
5525000 - Tools	0	350	350	0	350	0

155-WEST 192 MSBU PHASE I

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5530000 - Road Materials & Supplies	0	50,000	50,000	0	470,000	420,000
5540000 - Books,pubs,subs & Membership	0	2,045	2,045	75	100	-1,945
5550000 - Training	0	600	600	0	600	0
Operating Expenses:	\$2,681,289	\$3,169,398	\$3,169,398	\$2,045,394	\$3,858,707	\$689,309
Capital Outlay:						
5650000 - Construction In Progress	3,363	1,086,266	1,083,135	61,700	0	-1,086,266
Capital Outlay:	\$3,363	\$1,086,266	\$1,083,135	\$61,700	\$0	-\$1,086,266
Transfers Out:						
5910001 - Tran Out-general Fund	125,678	111,719	111,719	83,789	148,829	37,110
5910510 - Tran Out Fleet	106	0	0	0	0	0
Transfers Out:	\$125,784	\$111,719	\$111,719	\$83,789	\$148,829	\$37,110
Reserves - Operating:						
5990010 - Reserve For Cash	0	580,384	580,384	0	598,507	18,123
5990020 - Reserve For Contingency	0	230,450	271,561	0	211,238	-19,212
Reserves - Operating:	\$0	\$810,834	\$851,945	\$0	\$809,745	-\$1,089
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	500,000	0	500,000	500,000
Reserves - Capital:	\$0	\$0	\$500,000	\$0	\$500,000	\$500,000
TOTAL EXPENDITURES:	\$3,011,080	\$5,379,405	\$5,917,385	\$2,347,501	\$5,534,501	\$155,096

FUND 156 – FEDERAL AND STATE GRANTS

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management. Funds will be carried forward later in the budget process to ensure estimates are as accurate as possible.

Personnel Services

This Fund supports 28.67 grant funded FTEs, which is a decrease of 15.33 FTEs due to the Firefighter SAFER grant positions being transitioned mid-year in FY25.

Operating Expenses

Included in the request are anticipated grant funding for the following FY25 CIP projects: Buenaventura Safety Improvements, Buenaventura Blvd Complete Streets, Hickory Tree Elementary Sidewalk, Boggy Creek Elementary & Parkway Middle School Sidewalks, and Technology Library.

REVENUES

Revenues are received from various Federal, State, and private grants.

156-FEDERAL AND STATE GRANTS FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	28,640,132	111,069,006	200,068,168	63,542,096	15,795,050	-95,273,956
Miscellaneous Revenues	1,709	0	0	29,173	0	0
Fund Balance	0	53,357,962	0	0	0	-53,357,962
Total	28,641,842	164,426,968	200,068,168	63,571,269	15,795,050	-148,631,918
Expenditures						
Personnel Services	1,964,536	9,387,089	9,402,100	2,260,028	5,216,378	-4,170,711
Operating Expenses	925,039	57,153,217	24,142,998	554,933	542,866	-56,610,351
Capital Outlay	18,594,069	94,899,137	163,592,226	59,379,309	6,613,123	-88,286,014
Debt Service	5,393	0	0	0	0	0
Grants and Aids	7,152,805	2,888,092	2,798,852	349,037	3,422,683	534,591
Transfers Out	0	99,433	131,992	0	0	-99,433
Total	28,641,842	164,426,968	200,068,168	62,543,307	15,795,050	-148,631,918

156-FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	1,079,828	7,766,211	7,774,469	1,195,218	4,326,945	-3,439,266
5120030 - Holiday Pay	22,342	0	0	22,865	0	0
5130000 - Other Salaries & Wages	0	11,547	3,998	0	0	-11,547
5130002 - Other Salaries & Wages-Standb	3,544	0	0	2,843	0	0
5140000 - Overtime	0	919,128	933,430	56,424	0	-919,128
5150000 - Incentive Pay	20,620	0	0	28,203	0	0
5150010 - Uniform Allowance	6,300	0	0	7,125	0	0
5150030 - Educ Incentive Firefighters	0	0	0	3,058	0	0
5150041 - Incumbent Physical Agility Test	0	0	0	600	0	0
5150100 - Wellness Incentive	0	0	0	7,241	0	0
5160000 - Compensated Annual Leave	40,374	0	0	30,655	0	0
5160010 - Compensated Ann Leave Payoff	6,182	0	0	3,749	0	0
5160020 - Compensated Admin Leave	2,589	0	0	2,175	0	0
5170000 - Compensated Sick Leave	34,390	0	0	47,201	0	0
5170010 - Compensated Sick Leave Payoff	2,585	0	0	3,249	0	0
5210000 - Fica Taxes	92,341	77,193	77,193	106,278	99,620	22,427
5220000 - Retirement Contributions	340,148	304,430	304,430	414,927	338,707	34,277
5230000 - Health Insurance	246,897	256,014	256,014	256,708	387,831	131,817
5231000 - Life Insurance	985	1,017	1,017	1,174	1,329	312
5232000 - Dental Insurance	7,135	7,706	7,706	7,240	9,115	1,409
5233000 - Lt Disability Insurance	1,564	1,619	1,619	1,825	2,079	460
5233100 - St Disability Insurance	2,345	2,924	2,924	2,737	3,765	841
5240000 - Workers' Compensation	54,367	39,300	39,300	58,532	46,987	7,687
Personnel Services:	\$1,964,536	\$9,387,089	\$9,402,100	\$2,260,028	\$5,216,378	-\$4,170,711
Operating Expenses:						
5310000 - Professional Services	408,715	2,610,103	6,359,352	203,967	230,740	-2,379,363
5310006 - Legal Fees	0	0	10,000	0	0	0
5340000 - Other Contractual Services	350,040	120,730	6,471,430	60,573	20,000	-100,730
5400000 - Travel And Per Diem	5,077	0	16,120	2,401	0	0
5410000 - Communications	15,714	14,735	14,735	11,420	9,336	-5,399
5420000 - Freight & Postage Services	1,058	0	0	0	0	0
5430000 - Utility Services	427	0	0	0	0	0
5440000 - Rentals And Leases	6,480	20,000	20,000	1,220	20,000	0
5460000 - Repair & Maintenance Svcs	0	276,805	290,374	166,551	127,358	-149,447
5462200 - Repair & Maint-Auto Direct	0	0	1,940	1,940	0	0
5470000 - Printing And Binding	0	0	0	6,348	0	0
5480000 - Promotional Activities	0	0	5,000	0	0	0
5490000 - Oth Current Chgs & Obligations	5,980	53,816,386	10,621,386	500	29,000	-53,787,386
5511000 - Office Supplies	28,419	20,000	20,000	2,214	20,000	0
5512000 - Office Equipment	5,749	0	14,625	3,447	0	0
5520000 - Operating Supplies	72,278	49,133	84,258	8,359	10,000	-39,133
5520010 - Computer Software	0	0	1,495	0	8,432	8,432
5520020 - Computer Hardware, Non-Capit:	8,625	0	0	986	0	0
5522000 - Chemicals	0	68,000	61,117	61,117	68,000	0
5523000 - Protective Clothing	196	0	0	0	0	0
5526000 - Clothing	913	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	6,044	0	58,889	2,339	0	0
5541000 - Registration Fees	961	0	0	0	0	0

156-FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5550000 - Training	8,364	157,325	92,277	21,550	0	-157,325
Operating Expenses:	\$925,039	\$57,153,217	\$24,142,998	\$554,933	\$542,866	-\$56,610,351
Capital Outlay:						
5640000 - Machinery & Equipment	19,505	1,573	9,545	7,183	0	-1,573
5650000 - Construction In Progress	18,574,564	94,897,564	163,569,096	59,372,127	6,613,123	-88,284,441
5680010 - Computer Software, Capital	0	0	13,585	0	0	0
Capital Outlay:	\$18,594,069	\$94,899,137	\$163,592,226	\$59,379,309	\$6,613,123	-\$88,286,014
Debt Service:						
5710004 - Principal - Lessee	5,331	0	0	0	0	0
5720004 - Interest-Lessee	63	0	0	0	0	0
Debt Service:	\$5,393	\$0	\$0	\$0	\$0	\$0
Grants and Aids:						
5810000 - Aids To Gov't Agencies	17,648	1,702	21,074	1,702	2,673,989	2,672,287
5811000-Aids To Gov't Agencies	0	30,050	30,050	0	0	-30,050
5820000 - Aids To Private Organization	1,681,704	2,856,340	2,747,728	102,175	748,694	-2,107,646
5820004 - AIDS TO NON-PROFITS ORG	1,378,612	0	0	245,160	0	0
5830003 - Rent Assistance	3,835,168	0	0	0	0	0
5830005 - Utilities Assistance	239,673	0	0	0	0	0
Grants and Aids:	\$7,152,805	\$2,888,092	\$2,798,852	\$349,037	\$3,422,683	\$534,591
Transfers Out:						
5910705 - Transfers out-Sheriff	0	99,433	131,992	0	0	-99,433
Transfers Out:	\$0	\$99,433	\$131,992	\$0	\$0	-\$99,433
TOTAL EXPENDITURES:	\$28,641,842	\$164,426,968	\$200,068,168	\$62,543,307	\$15,795,050	-\$148,631,918

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by Osceola County, the Osceola County School District, the City of Kissimmee, and the City of St. Cloud for public safety and supporting agency communications.

Personnel Services

Personnel Services supports 4.35 FTEs, which is an increase of 0.01 FTE over FY24 as a result of the reevaluation of position allocations.

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance were adjusted as a result of mid-year status changes, as well as rate increases for FY25; however, these costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses increased \$199,013 over the FY24 Adopted Budget largely as a result of increase Repair & Maintenance costs, due to a newly negotiated maintenance agreement, as well as increased Utility and Professional Services expenditures.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is requested for tower top units and couplers, as well as a tower transfer switch replacement project.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves were established in accordance with policy.

Overall, the budget for this Fund increased \$224,295 over the FY24 Adopted Budget.

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as Orlando Utilities Commission, Osceola Heritage Park, City of St. Cloud, City of Kissimmee, Toho Water Authority, and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for the use of the 800 MHz radios. Additional revenues include Interest, Rents and Royalties, Lease Proceeds, and Fund Balance.

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	1,006,661	1,051,288	1,051,288	1,020,816	1,141,642	90,354
Judgment, Fines & Forfeits	297,835	307,606	307,606	186,395	280,000	-27,606
Miscellaneous Revenues	69,888	30,644	30,644	60,622	30,644	0
Less 5% Statutory Reduction	0	-69,477	-69,477	0	-72,614	-3,137
Transfers In	1,402,195	1,505,024	1,506,048	1,129,280	1,707,098	202,074
Other Sources	0	0	0	0	26,243	26,243
Fund Balance	0	756,356	947,116	0	692,723	-63,633
Total	<u>2,776,578</u>	<u>3,581,441</u>	<u>3,773,225</u>	<u>2,397,114</u>	<u>3,805,736</u>	<u>224,295</u>
Expenditures						
Personnel Services	268,183	352,304	352,304	230,589	350,497	-1,807
Operating Expenses	2,197,583	2,325,125	2,545,533	1,962,377	2,524,138	199,013
Capital Outlay	0	155,629	213,248	53,333	181,479	25,850
Transfers Out	347,201	128,228	128,228	96,171	199,254	71,026
Reserves - Operating	0	620,155	533,912	0	550,368	-69,787
Total	<u>2,812,967</u>	<u>3,581,441</u>	<u>3,773,225</u>	<u>2,342,470</u>	<u>3,805,736</u>	<u>224,295</u>

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	150,623	226,198	226,198	134,890	232,133	5,935
5120002 - Disaster Relief	4,125	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,113	-4,113	0	-4,215	-102
5140000 - Overtime	9,502	8,743	8,743	8,065	8,743	0
5140003 - Overtime- Disaster Relief	1,389	0	0	0	0	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	12,352	0	0	10,218	0	0
5160010 - Compensated Ann Leave Payoff	2,044	0	0	0	0	0
5160020 - Compensated Admin Leave	577	0	0	537	0	0
5170000 - Compensated Sick Leave	3,409	0	0	4,201	0	0
5170010 - Compensated Sick Leave Payoff	4,293	0	0	2,479	0	0
5210000 - Fica Taxes	13,654	17,974	17,974	11,716	18,429	455
5220000 - Retirement Contributions	24,906	35,577	35,577	23,152	36,617	1,040
5230000 - Health Insurance	36,008	61,252	61,252	31,009	52,587	-8,665
5231000 - Life Insurance	159	241	241	141	247	6
5232000 - Dental Insurance	725	1,050	1,050	654	1,139	89
5233000 - Lt Disability Insurance	251	376	376	215	386	10
5233100 - St Disability Insurance	376	679	679	322	695	16
5240000 - Workers' Compensation	3,789	4,327	4,327	2,985	3,736	-591
Personnel Services:	\$268,183	\$352,304	\$352,304	\$230,589	\$350,497	-\$1,807
Operating Expenses:						
5310000 - Professional Services	201,431	207,474	207,474	172,895	213,699	6,225
5313000 - Legal & Engineering Svcs	0	100	100	0	0	-100
5340000 - Other Contractual Services	661	720	720	128	720	0
5340008 - Other Contractual Svc- Auction	269	0	0	0	0	0
5400000 - Travel And Per Diem	3,460	2,000	2,000	85	8,300	6,300
5410000 - Communications	24,225	31,220	31,220	20,694	31,360	140
5420000 - Freight & Postage Services	791	800	800	330	800	0
5430000 - Utility Services	94,181	96,096	96,096	59,002	119,096	23,000
5440000 - Rentals And Leases	67,587	72,048	72,048	70,946	74,996	2,948
5450000 - Insurance	52,799	80,087	80,087	80,087	80,087	0
5460000 - Repair & Maintenance Svcs	1,729,841	1,782,132	2,002,540	1,534,727	1,950,040	167,908
5462000 - Rep & Maint-automotive	686	0	0	0	100	100
5462100 - Rep & Maint.-Sheriff's Site	0	2,000	2,000	364	1,200	-800
5470000 - Printing And Binding	256	0	0	20	0	0
5490501 - OH-Workers' Compensation	1,016	1,130	1,130	1,130	1,133	3
5490502 - OH-Property & Liability Insuranc	4,688	7,326	7,326	7,326	7,326	0
5490503 - OH-Dental Insurance	261	270	270	270	271	1
5490504 - OH-Health Insurance	1,090	963	963	963	965	2
5490505 - OH-Life/AD&D, STD, LTD	194	221	221	221	221	0
5490509 - OH-Fleet Oversight	388	341	341	341	341	0
5490510 - OH-Fleet Maint	160	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	708	708	708	708	0
5511000 - Office Supplies	866	900	900	616	900	0
5512000 - Office Equipment	29	500	500	173	500	0
5520000 - Operating Supplies	155	2,400	2,400	620	2,400	0
5520010 - Computer Software	8,432	10,000	10,000	8,030	10,000	0
5520020 - Computer Hardware, Non-Capit:	0	1,500	1,500	0	0	-1,500

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5521000 - Gas & Oil	2,309	19,500	19,500	1,311	10,800	-8,700
5521005 - Gas & Oil-Direct	0	0	0	47	0	0
5525000 - Tools	873	1,200	1,200	0	1,500	300
5526000 - Clothing	200	800	800	130	1,200	400
5540000 - Books,pubs,subs & Membership	361	499	499	425	1,175	676
5541000 - Registration Fees	375	440	440	789	1,300	860
5550000 - Training	0	1,750	1,750	0	3,000	1,250
Operating Expenses:	\$2,197,583	\$2,325,125	\$2,545,533	\$1,962,377	\$2,524,138	\$199,013
Capital Outlay:						
5640000 - Machinery & Equipment	0	26,700	39,319	7,333	85,236	58,536
5640100 - Vehicles	0	0	0	0	26,243	26,243
5650000 - Construction In Progress	0	128,929	173,929	46,000	70,000	-58,929
Capital Outlay:	\$0	\$155,629	\$213,248	\$53,333	\$181,479	\$25,850
Transfers Out:						
5910001 - Tran Out-general Fund	347,201	128,228	128,228	96,171	199,254	71,026
Transfers Out:	\$347,201	\$128,228	\$128,228	\$96,171	\$199,254	\$71,026
Reserves - Operating:						
5990010 - Reserve For Cash	0	467,492	467,492	0	510,794	43,302
5990020 - Reserve For Contingency	0	152,663	66,420	0	39,574	-113,089
Reserves - Operating:	\$0	\$620,155	\$533,912	\$0	\$550,368	-\$69,787
TOTAL EXPENDITURES:	\$2,812,967	\$3,581,441	\$3,773,225	\$2,342,470	\$3,805,736	\$224,295

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Personnel Services

Personnel Services supports 14.75 FTEs which is an increase of 1.00 FTE over FY24 due to the request for a new Housing Inspector. Overall, Personnel Services increased \$80,850 due to the changes mentioned above and the following:

- Retirement and Worker's Compensation which were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY25; those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$3,788,203, which represents the anticipated FY25 allocations.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to Fund 251 for the debt service payment for Mill Creek Plaza.

Capital Outlay and Grants and Aids are not being requested for FY25.

Overall, this Fund increased \$3,741,246 over the FY24 Adopted Budget.

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

168-SECTION 8 FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	22,995,904	24,043,517	24,043,517	15,949,870	26,045,129	2,001,612
Charges For Services	60	0	0	0	0	0
Miscellaneous Revenues	157,069	79,452	79,452	134,789	151,584	72,132
Transfers In	0	0	710	355	0	0
Other Sources	0	42,504	42,504	0	0	-42,504
Fund Balance	0	3,469,484	4,928,447	0	5,179,490	1,710,006
Total	23,153,033	27,634,957	29,094,630	16,085,014	31,376,203	3,741,246
Expenditures						
Personnel Services	920,808	1,041,724	1,041,724	719,399	1,122,574	80,850
Operating Expenses	21,300,585	26,378,729	27,838,402	16,885,540	30,166,932	3,788,203
Capital Outlay	0	42,504	42,504	0	0	-42,504
Debt Service	0	0	0	0	9,798	9,798
Grants and Aids	0	100,000	100,000	0	0	-100,000
Transfers Out	72,192	72,000	72,000	36,000	72,000	0
Reserves - Debt	0	0	0	0	4,899	4,899
Total	22,293,585	27,634,957	29,094,630	17,640,939	31,376,203	3,741,246

168-SECTION 8 FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	558,084	699,306	699,306	449,253	758,906	59,600
5130001 - Vacancy Factor	0	-12,323	-12,323	0	-13,370	-1,047
5140000 - Overtime	2,724	5,000	5,000	4,253	5,000	0
5150300 - Class C Meals	31	0	0	68	0	0
5160000 - Compensated Annual Leave	28,187	0	0	19,249	0	0
5160010 - Compensated Ann Leave Payoff	7,782	0	0	6,119	0	0
5160020 - Compensated Admin Leave	3,103	0	0	1,790	0	0
5170000 - Compensated Sick Leave	28,047	0	0	9,954	0	0
5170010 - Compensated Sick Leave Payoff	2,968	0	0	2,365	0	0
5210000 - Fica Taxes	45,764	53,878	53,878	36,748	58,438	4,560
5220000 - Retirement Contributions	77,893	95,574	95,574	67,086	104,118	8,544
5230000 - Health Insurance	155,943	187,497	187,497	111,376	197,517	10,020
5231000 - Life Insurance	616	712	712	497	773	61
5232000 - Dental Insurance	3,850	4,607	4,607	3,180	4,939	332
5233000 - Lt Disability Insurance	964	1,125	1,125	757	1,222	97
5233100 - St Disability Insurance	1,445	2,040	2,040	1,134	2,211	171
5240000 - Workers' Compensation	3,168	4,308	4,308	2,270	2,820	-1,488
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
5270000 - Community Service Leave	240	0	0	0	0	0
Personnel Services:	\$920,808	\$1,041,724	\$1,041,724	\$719,399	\$1,122,574	\$80,850
Operating Expenses:						
5310000 - Professional Services	23,670	1,000	1,000	60	11,000	10,000
5320000 - Accounting & Auditing Svcs	3,960	4,000	4,000	0	6,000	2,000
5340000 - Other Contractual Services	5,889	20,000	20,000	4,309	20,000	0
5400000 - Travel And Per Diem	2,344	9,000	9,000	5,978	9,000	0
5410000 - Communications	5,500	4,000	4,000	2,055	4,000	0
5420000 - Freight & Postage Services	6,684	5,000	5,000	3,643	5,000	0
5440000 - Rentals And Leases	3,585	7,000	7,000	1,709	7,000	0
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	509	1,000	1,000	306	460	-540
5462100 - Rep & Maint.-Sheriff's Site	0	0	0	898	2,500	2,500
5470000 - Printing And Binding	978	500	500	196	500	0
5480000 - Promotional Activities	2,500	5,000	5,000	4,340	5,000	0
5488000 - Promotional-ads/media Buys	3,406	1,000	1,000	1,128	1,000	0
5490000 - Oth Current Chgs & Obligations	3,115,434	6,243,267	7,702,940	2,520,388	8,581,099	2,337,832
5490014 - Security Deposits	0	0	0	43,474	100,000	100,000
5490022 - Preliminary Fees	0	10,000	10,000	0	0	-10,000
5490023 - Service Fees	77,420	8,662	8,662	19,500	11,500	2,838
5491000 - Other Government Agencies	18,024,955	20,000,000	20,000,000	14,243,748	21,341,323	1,341,323
5511000 - Office Supplies	14,851	24,000	24,000	16,987	24,000	0
5512000 - Office Equipment	0	500	500	290	500	0
5520000 - Operating Supplies	3,138	8,500	8,500	1,820	8,500	0
5520011 - Computer Software, SAAS	0	0	0	1,318	0	0
5520020 - Computer Hardware, Non-Capit:	0	2,500	2,500	0	2,500	0
5521000 - Gas & Oil	3,362	3,000	3,000	1,760	5,250	2,250
5540000 - Books,pubs,subs & Membership	419	500	500	1,798	500	0
5541000 - Registration Fees	1,329	10,000	10,000	1,973	10,000	0
5550000 - Training	650	10,000	10,000	7,862	10,000	0

168-SECTION 8 FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:	\$21,300,585	\$26,378,729	\$27,838,402	\$16,885,540	\$30,166,932	\$3,788,203
Capital Outlay:						
5640100 - Vehicles	0	42,504	42,504	0	0	-42,504
Capital Outlay:	\$0	\$42,504	\$42,504	\$0	\$0	-\$42,504
Debt Service:						
5710000 - Principal	0	0	0	0	7,896	7,896
5720000 - Interest	0	0	0	0	1,902	1,902
Debt Service:	\$0	\$0	\$0	\$0	\$9,798	\$9,798
Grants and Aids:						
5830003 - Rent Assistance	0	100,000	100,000	0	0	-100,000
Grants and Aids:	\$0	\$100,000	\$100,000	\$0	\$0	-\$100,000
Transfers Out:						
5910251 - Transfer Out - Public Imp Rev Bo	72,192	72,000	72,000	36,000	72,000	0
Transfers Out:	\$72,192	\$72,000	\$72,000	\$36,000	\$72,000	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	4,899	4,899
Reserves - Debt:	\$0	\$0	\$0	\$0	\$4,899	\$4,899
TOTAL EXPENDITURES:	\$22,293,585	\$27,634,957	\$29,094,630	\$17,640,939	\$31,376,203	\$3,741,246

FUND 177 – FIRE IMPACT FEE

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 2017-96 and can only be used as directed by the Ordinance for needs related to new growth.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses increased \$1,114 due to the increased cost of payment processing fees.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes ongoing projects that will be funded by Fund Balance, which will be included later in the budget process in order to have as accurate of an estimate as possible.

Transfers Out includes a transfer to the General Fund for the cost allocation.

Reserves were established in accordance with policy.

Overall, this Fund decreased, \$6,176,328 from the FY24 Adopted Budget due to ongoing capital projects which will be included later in the budget process.

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. This Fund is also supported by Interest and Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.

177-FIRE IMPACT FEE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	3,448,924	3,502,205	3,502,205	1,697,853	1,850,000	-1,652,205
Charges For Services	5	0	0	0	0	0
Miscellaneous Revenues	328,595	0	0	148,343	0	0
Less 5% Statutory Reduction	0	-175,110	-175,110	0	-92,500	82,610
Fund Balance	0	4,606,733	4,877,070	0	0	-4,606,733
Total	<u>3,777,524</u>	<u>7,933,828</u>	<u>8,204,165</u>	<u>1,846,196</u>	<u>1,757,500</u>	<u>-6,176,328</u>
Expenditures						
Operating Expenses	58,922	10,000	20,000	14,939	11,114	1,114
Capital Outlay	10,620,350	7,667,549	7,561,737	577,637	0	-7,667,549
Transfers Out	70,508	218,239	218,239	163,679	681,144	462,905
Reserves - Operating	0	38,040	38,040	0	2,963	-35,077
Reserves - Capital	0	0	366,149	0	1,062,279	1,062,279
Total	<u>10,749,780</u>	<u>7,933,828</u>	<u>8,204,165</u>	<u>756,255</u>	<u>1,757,500</u>	<u>-6,176,328</u>

177-FIRE IMPACT FEE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	41,200	0	10,000	5,250	0	0
5340000 - Other Contractual Services	5,806	10,000	10,000	8,125	11,114	1,114
5490500 - Reimbursement Of Py Revenue	11,916	0	0	1,564	0	0
Operating Expenses:	\$58,922	\$10,000	\$20,000	\$14,939	\$11,114	\$1,114
Capital Outlay:						
5650000 - Construction In Progress	10,620,350	7,667,549	7,561,737	577,637	0	-7,667,549
Capital Outlay:	\$10,620,350	\$7,667,549	\$7,561,737	\$577,637	\$0	-\$7,667,549
Transfers Out:						
5910001 - Tran Out-general Fund	70,508	218,239	218,239	163,679	681,144	462,905
Transfers Out:	\$70,508	\$218,239	\$218,239	\$163,679	\$681,144	\$462,905
Reserves - Operating:						
5990010 - Reserve For Cash	0	38,040	38,040	0	1,852	-36,188
5990020 - Reserve For Contingency	0	0	0	0	1,111	1,111
Reserves - Operating:	\$0	\$38,040	\$38,040	\$0	\$2,963	-\$35,077
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	366,149	0	1,062,279	1,062,279
Reserves - Capital:	\$0	\$0	\$366,149	\$0	\$1,062,279	\$1,062,279
TOTAL EXPENDITURES:	\$10,749,780	\$7,933,828	\$8,204,165	\$756,255	\$1,757,500	-\$6,176,328

FUND 178 – PARKS IMPACT FEE

TRENDS & ISSUES

The Parks Impact Fee Fund accounts for revenues and appropriations realized from growth-related impact fees that the County currently levies on developments affecting the County’s park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a reduction to just three zones to aid in the management, oversight, and success of the program.

Personnel Services

Personnel Services are not included in this Fund.

Operating Expenses

Operating Expenses are unchanged from FY24.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for projects in Parks District 1 & 2 for East 192 CRA Parks, Boardwalk Park at Pleasant Hill Road, Shelby Cox Playground, Archie Gordon Memorial Park Stormwater System and Parking Lot. Balances for ongoing projects are not included at this time and will be incorporated later in the budget process.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves for Capital includes funds for future anticipated capital projects. Reserves Assigned is for Lake Toho Water Restoration Pond Trail.

Overall, this Fund decreased by \$21,382,198 from the FY24 Adopted Budget due to a decrease in Fund Balance based on the above.

REVENUES

The main revenue source is from impact fees collected on new developments and Fund Balance; both which reflect a decrease over the FY24 Adopted Budget.

178-PARKS IMPACT FEE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	12,218,672	12,891,770	12,891,770	8,019,914	9,060,826	-3,830,944
Charges For Services	55	0	0	84	0	0
Miscellaneous Revenues	1,348,695	0	0	1,136,390	0	0
Less 5% Statutory Reduction	0	-644,589	-644,589	0	-453,041	191,548
Fund Balance	0	29,297,781	38,242,727	0	11,554,979	-17,742,802
Total	13,567,421	41,544,962	50,489,908	9,156,388	20,162,764	-21,382,198
Expenditures						
Operating Expenses	3,412,319	3,253,438	3,253,438	94,977	3,253,438	0
Capital Outlay	1,668,404	25,081,452	31,466,030	1,167,452	7,285,006	-17,796,446
Transfers Out	55,079	71,189	71,189	53,392	90,727	19,538
Reserves - Capital	0	13,138,883	15,119,251	0	7,541,204	-5,597,679
Reserves - Assigned	0	0	0	0	1,500,000	1,500,000
Reserves - Restricted	0	0	580,000	0	492,389	492,389
Total	5,135,802	41,544,962	50,489,908	1,315,821	20,162,764	-21,382,198

178-PARKS IMPACT FEE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	0	2,240	0	0
5310006 - Legal Fees	7,570	0	0	2,667	0	0
5340000 - Other Contractual Services	24,361	49,409	49,409	40,605	49,409	0
5490000 - Oth Current Chgs & Obligations	3,349,503	2,934,029	2,934,029	0	2,934,029	0
5490500 - Reimbursement Of Py Revenue	30,885	270,000	270,000	49,466	270,000	0
Operating Expenses:	\$3,412,319	\$3,253,438	\$3,253,438	\$94,977	\$3,253,438	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,668,404	25,081,452	31,466,030	1,167,452	7,285,006	-17,796,446
Capital Outlay:	\$1,668,404	\$25,081,452	\$31,466,030	\$1,167,452	\$7,285,006	-\$17,796,446
Transfers Out:						
5910001 - Tran Out-general Fund	55,079	71,189	71,189	53,392	90,727	19,538
Transfers Out:	\$55,079	\$71,189	\$71,189	\$53,392	\$90,727	\$19,538
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	13,138,883	15,119,251	0	7,541,204	-5,597,679
Reserves - Capital:	\$0	\$13,138,883	\$15,119,251	\$0	\$7,541,204	-\$5,597,679
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	0	0	1,500,000	1,500,000
Reserves - Assigned:	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	580,000	0	492,389	492,389
Reserves - Restricted:	\$0	\$0	\$580,000	\$0	\$492,389	\$492,389
TOTAL EXPENDITURES:	\$5,135,802	\$41,544,962	\$50,489,908	\$1,315,821	\$20,162,764	-\$21,382,198

FUND 180 – INMATE WELFARE

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. Some of the services provided by the Inmate Welfare Fund include a jail ministry program, recreational equipment, supplies, GED tests, and research materials to those requiring detention or supervision in Osceola County.

Personnel Services

Personnel Services support 3.00 FTEs which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$6,814 over the FY24 Adopted Budget due to the following:

- Retirement Contributions and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs as well as other ancillary insurance accounts, will be updated after Open Enrollment
- Salary adjustment as previously noted in the County Manager's memorandum at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures decreased \$4,763 primarily due to decreases in Office Equipment and Books, Publications, Subscriptions, & Memberships, partially offset by Operating Supplies increases, due to an increase in inmate kits, as well as inmate population itself.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for storage containers for inmate property.

Transfer Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the budget reflects an increase of \$116,030 over the FY24 Adopted Budget.

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, video visitation, charges for printing services, Interest, and Fund Balance.

180-INMATE WELFARE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	85,823	81,525	81,525	32,129	69,421	-12,104
Miscellaneous Revenues	1,100,780	738,493	738,493	687,811	738,493	0
Less 5% Statutory Reduction	0	-4,077	-4,077	0	-3,471	606
Fund Balance	0	2,337,456	3,081,789	0	2,464,984	127,528
Total	1,186,603	3,153,397	3,897,730	719,940	3,269,427	116,030
Expenditures						
Personnel Services	132,610	218,787	218,787	135,164	225,601	6,814
Operating Expenses	558,042	990,503	990,503	386,807	985,740	-4,763
Capital Outlay	14,037	25,000	25,000	0	25,000	0
Transfers Out	75,521	94,676	94,676	71,007	102,840	8,164
Reserves - Operating	0	347,725	511,280	0	349,032	1,307
Reserves - Stability	0	1,476,706	2,057,484	0	1,581,214	104,508
Total	780,210	3,153,397	3,897,730	592,979	3,269,427	116,030

180 - INMATE WELFARE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	81,014	141,933	141,933	74,811	145,674	3,741
5130001 - Vacancy Factor	0	-2,502	-2,502	0	-2,567	-65
5140000 - Overtime	-134	1,000	1,000	14,491	1,000	0
5160000 - Compensated Annual Leave	5,173	0	0	1,521	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,934	0	0
5170000 - Compensated Sick Leave	3,020	0	0	1,070	0	0
5210000 - Fica Taxes	6,631	10,936	10,936	7,033	11,221	285
5220000 - Retirement Contributions	13,864	22,588	22,588	15,979	23,285	697
5230000 - Health Insurance	18,948	40,143	40,143	14,906	42,619	2,476
5231000 - Life Insurance	91	146	146	73	149	3
5232000 - Dental Insurance	658	949	949	500	966	17
5233000 - Lt Disability Insurance	142	229	229	110	235	6
5233100 - St Disability Insurance	214	413	413	166	424	11
5240000 - Workers' Compensation	2,989	2,952	2,952	2,572	2,595	-357
Personnel Services:	\$132,610	\$218,787	\$218,787	\$135,164	\$225,601	\$6,814
Operating Expenses:						
5310000 - Professional Services	61,609	111,000	111,000	52,704	177,856	66,856
5340000 - Other Contractual Services	290,530	351,270	351,270	196,677	287,541	-63,729
5430000 - Utility Services	8,968	9,600	9,600	7,187	9,604	4
5440000 - Rentals And Leases	911	994	994	899	994	0
5450000 - Insurance	872	1,250	1,250	1,250	1,250	0
5460000 - Repair & Maintenance Svcs	13,244	13,900	13,900	786	13,000	-900
5460010 - Repairs & Maint Software	0	0	0	0	1,262	1,262
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490501 - OH-Workers' Compensation	608	1,014	1,014	1,014	1,014	0
5490502 - OH-Property & Liability Insuranc	77	114	114	114	114	0
5490503 - OH-Dental Insurance	156	243	243	243	243	0
5490504 - OH-Health Insurance	652	864	864	864	864	0
5490505 - OH-Life/AD&D, STD, LTD	116	198	198	198	198	0
5511000 - Office Supplies	12,887	19,556	19,556	7,022	21,000	1,444
5512000 - Office Equipment	5,598	43,000	43,000	0	10,000	-33,000
5520000 - Operating Supplies	146,457	418,000	418,000	114,841	450,000	32,000
5540000 - Books,pubs,subs & Membership	15,358	19,500	19,500	3,008	10,800	-8,700
Operating Expenses:	\$558,042	\$990,503	\$990,503	\$386,807	\$985,740	-\$4,763
Capital Outlay:						
5640000 - Machinery & Equipment	14,037	25,000	25,000	0	25,000	0
Capital Outlay:	\$14,037	\$25,000	\$25,000	\$0	\$25,000	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	75,521	94,676	94,676	71,007	102,840	8,164
Transfers Out:	\$75,521	\$94,676	\$94,676	\$71,007	\$102,840	\$8,164
Reserves - Operating:						
5990010 - Reserve For Cash	0	217,328	299,106	0	218,145	817
5990020 - Reserve For Contingency	0	130,397	212,174	0	130,887	490
Reserves - Operating:	\$0	\$347,725	\$511,280	\$0	\$349,032	\$1,307
Reserves - Stability:						

180 - INMATE WELFARE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,476,706	2,057,484	0	1,581,214	104,508
Reserves - Stability:	\$0	\$1,476,706	\$2,057,484	\$0	\$1,581,214	\$104,508
TOTAL EXPENDITURES:	\$780,210	\$3,153,397	\$3,897,730	\$592,979	\$3,269,427	\$116,030

FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY

TRENDS & ISSUES

The Road Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County’s transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

There are no Operating Expenses for this Fund.

Capital, Debt, Transfers Out and Reserves

Capital, Debt, and Transfers Out are not requested for this Fund.

Reserves for Capital – Designated holds the Fund Balance until it can be used as specified in the Repeal Ordinance.

Overall, this Fund increased \$20,900 over the FY24 Adopted Budget due to prior year Interest allocations.

REVENUES

The revenue sources are Fund Balance and Interest.

187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	18,978	0	0	13,828	0	0
Fund Balance	0	477,873	496,852	0	498,773	20,900
Total	18,978	477,873	496,852	13,828	498,773	20,900
Expenditures						
Reserves - Capital	0	477,873	496,852	0	498,773	20,900
Total	0	477,873	496,852	0	498,773	20,900

187-ROAD IMPACT FEE POINCIANA OVERLAY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	477,873	496,852	0	498,773	20,900
Reserves - Capital:	\$0	\$477,873	\$496,852	\$0	\$498,773	\$20,900
TOTAL EXPENDITURES:	\$0	\$477,873	\$496,852	\$0	\$498,773	\$20,900

FUND 189 – SECOND LOCAL OPTION FUEL TAX

TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5-cent tax per gallon on motor fuel.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses increased \$2,683,918 for LYNX funding.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer out to the General Fund for the cost allocation.

Overall, this Fund increased \$2,690,154 over the FY24 Adopted Budget.

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5-cent tax per gallon on motor fuel. Tax revenues are projected to increase; however, they will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Fund Balance and Transfer In from the General Fund to support operations.

189 - SECOND LOCAL OPTION FUEL TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	9,601,000	8,694,044	8,694,044	5,220,584	9,186,632	492,588
Miscellaneous Revenues	42,637	0	0	32,019	0	0
Less 5% Statutory Reduction	0	-434,702	-434,702	0	-459,332	-24,630
Transfers In	250,223	2,213,464	2,213,464	1,660,098	5,770,151	3,556,687
Fund Balance	0	2,311,868	2,625,702	0	977,377	-1,334,491
Total	9,893,860	12,784,674	13,098,508	6,912,701	15,474,828	2,690,154
Expenditures						
Operating Expenses	11,409,639	12,761,930	12,761,930	11,695,692	15,445,848	2,683,918
Transfers Out	23,649	22,744	22,744	17,058	28,980	6,236
Reserves - Operating	0	0	313,834	0	0	0
Total	11,433,288	12,784,674	13,098,508	11,712,750	15,474,828	2,690,154

189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	11,409,639	12,761,930	12,761,930	11,695,692	15,445,848	2,683,918
Operating Expenses:	\$11,409,639	\$12,761,930	\$12,761,930	\$11,695,692	\$15,445,848	\$2,683,918
Transfers Out:						
5910001 - Tran Out-general Fund	23,649	22,744	22,744	17,058	28,980	6,236
Transfers Out:	\$23,649	\$22,744	\$22,744	\$17,058	\$28,980	\$6,236
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	313,834	0	0	0
Reserves - Operating:	\$0	\$0	\$313,834	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$11,433,288	\$12,784,674	\$13,098,508	\$11,712,750	\$15,474,828	\$2,690,154

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Operating Expenses

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds and corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Capital Outlay for FY25 does not include any new projects but includes a number of ongoing CIP Projects that need additional funding: Boggy Creek Road, Buenaventura Safety Improvements, Fortune-Simpson Intersection Improvement, Partin Settlement Road, and Simpson Road. Carry forwards for ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves include funding set aside for future capital projects.

Overall, this Fund decreased \$24,724,217 from the FY24 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	11,815,243	23,644,031	23,366,758	10,104,146	15,889,967	-7,754,064
Miscellaneous Revenues	1,067,702	0	0	823,073	0	0
Less 5% Statutory Reduction	0	-372,583	-372,583	0	-794,498	-421,915
Fund Balance	0	28,365,411	28,844,584	0	11,817,173	-16,548,238
Total	12,882,946	51,636,859	51,838,759	10,927,219	26,912,642	-24,724,217
Expenditures						
Operating Expenses	9,999	60,000	60,000	9,999	60,000	0
Capital Outlay	6,645,951	42,551,735	45,131,320	5,980,054	7,357,209	-35,194,526
Transfers Out	183,434	31,957	31,957	23,968	94,787	62,830
Reserves - Capital	0	8,993,167	6,081,482	0	19,400,646	10,407,479
Reserves - Restricted	0	0	534,000	0	0	0
Total	6,839,384	51,636,859	51,838,759	6,014,021	26,912,642	-24,724,217

190 - MOBILITY FEE NORTHEAST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	9,999	60,000	60,000	9,999	60,000	0
Operating Expenses:	\$9,999	\$60,000	\$60,000	\$9,999	\$60,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	6,645,951	42,551,735	45,131,320	5,980,054	7,357,209	-35,194,526
Capital Outlay:	\$6,645,951	\$42,551,735	\$45,131,320	\$5,980,054	\$7,357,209	-\$35,194,526
Transfers Out:						
5910001 - Tran Out-general Fund	183,434	31,957	31,957	23,968	94,787	62,830
Transfers Out:	\$183,434	\$31,957	\$31,957	\$23,968	\$94,787	\$62,830
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	8,993,167	6,081,482	0	19,400,646	10,407,479
Reserves - Capital:	\$0	\$8,993,167	\$6,081,482	\$0	\$19,400,646	\$10,407,479
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	534,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$534,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$6,839,384	\$51,636,859	\$51,838,759	\$6,014,021	\$26,912,642	-\$24,724,217

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT

TRENDS & ISSUES

This Fund was established in FY21 by Ordinance No. 2020-63, which restructured the Mobility Fee Funds dividing Fund 142 – Mobility East District into two separate Districts. The intent of the Mobility Fee is to ensure that new developments pay their proportionate share and impact to the County’s transportation facilities.

Operating Expenses

Operating Expenses include an estimated cost for Reimbursement of Prior Year Revenue, which covers the cost of refunds and corrections to mobility fee payments.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Capital Outlay for FY25 includes one CIP project: Neptune Road. Ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

Reserves include funding set aside for future capital projects.

Overall, this Fund decreased \$18,592,316 from the FY24 Adopted Budget and will be revised once the remaining balance from currently funded capital projects is determined.

REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construction Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to decrease based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects is determined.

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	9,129,178	10,325,395	10,361,503	4,462,819	5,172,664	-5,152,731
Charges For Services	1,307	0	0	0	0	0
Miscellaneous Revenues	652,503	0	0	630,106	0	0
Less 5% Statutory Reduction	0	-323,162	-323,162	0	-258,633	64,529
Fund Balance	0	19,012,613	21,347,339	0	5,508,499	-13,504,114
Total	9,782,988	29,014,846	31,385,680	5,092,926	10,422,530	-18,592,316
Expenditures						
Operating Expenses	40,068	20,000	20,000	9,999	20,000	0
Capital Outlay	1,534,511	17,112,760	24,633,541	517,812	932,776	-16,179,984
Transfers Out	109,261	12,373	12,373	9,280	76,873	64,500
Reserves - Capital	0	11,869,713	6,393,766	0	9,392,881	-2,476,832
Reserves - Restricted	0	0	326,000	0	0	0
Total	1,683,840	29,014,846	31,385,680	537,091	10,422,530	-18,592,316

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	40,068	20,000	20,000	9,999	20,000	0
Operating Expenses:	\$40,068	\$20,000	\$20,000	\$9,999	\$20,000	\$0
Capital Outlay:						
5650000 - Construction In Progress	1,534,511	17,112,760	24,633,541	517,812	932,776	-16,179,984
Capital Outlay:	\$1,534,511	\$17,112,760	\$24,633,541	\$517,812	\$932,776	-\$16,179,984
Transfers Out:						
5910001 - Tran Out-general Fund	109,261	12,373	12,373	9,280	76,873	64,500
Transfers Out:	\$109,261	\$12,373	\$12,373	\$9,280	\$76,873	\$64,500
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	11,869,713	6,393,766	0	9,392,881	-2,476,832
Reserves - Capital:	\$0	\$11,869,713	\$6,393,766	\$0	\$9,392,881	-\$2,476,832
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	326,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$326,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,683,840	\$29,014,846	\$31,385,680	\$537,091	\$10,422,530	-\$18,592,316

FUND 192 – NORTHEAST INFRASTRUCTURE

IMPROVEMENT AREA

TRENDS & ISSUES

This Fund was established in FY23 by Ordinance No. 2022-129, to provide for the funding of the Northeast Infrastructure Improvement Plan through tax increment revenues. This funding will allow for the design, construction, and financing or refinancing of infrastructure improvements within the Northeast Infrastructure Improvement Plan area. Infrastructure improvements will provide for economic development, afford adequate and efficient traffic corridors, and establish transportation routes to handle current and future demands.

Personnel Services

This Fund does not support Personnel Services.

Operating Expenses

Operating Expenses are not anticipated for FY25.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding for Nova Road Improvements, as well as the Jack Brack ROW project.

Transfers Out includes a transfer to the General Fund for the portion of the tax increment revenues not currently assigned to infrastructure improvements, per the establishing ordinance.

Reserves include funding for future capital projects.

Overall, this Fund increased \$30,493,845 over the inaugural FY24 Adopted Budget.

REVENUES

The revenue sources for this Fund include a Transfer In of tax increment revenues from the General Fund, as well as Fund Balance.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	0	0	0	90,558	0	0
Transfers In	0	10,389,703	10,389,703	7,792,277	30,494,345	20,104,642
Fund Balance	0	0	0	0	10,389,203	10,389,203
Total	0	10,389,703	10,389,703	7,882,835	40,883,548	30,493,845
Expenditures						
Operating Expenses	0	500	500	0	0	-500
Capital Outlay	0	0	0	0	7,000,000	7,000,000
Transfers Out	0	0	0	0	20,650,142	20,650,142
Reserves - Capital	0	10,389,203	10,389,203	0	13,233,406	2,844,203
Total	0	10,389,703	10,389,703	0	40,883,548	30,493,845

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	0	500	500	0	0	-500
Operating Expenses:	\$0	\$500	\$500	\$0	\$0	-\$500
Capital Outlay:						
5650000 - Construction In Progress	0	0	0	0	7,000,000	7,000,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$7,000,000	\$7,000,000
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	0	0	20,650,142	20,650,142
Transfers Out:	\$0	\$0	\$0	\$0	\$20,650,142	\$20,650,142
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,389,203	10,389,203	0	13,233,406	2,844,203
Reserves - Capital:	\$0	\$10,389,203	\$10,389,203	\$0	\$13,233,406	\$2,844,203
TOTAL EXPENDITURES:	\$0	\$10,389,703	\$10,389,703	\$0	\$40,883,548	\$30,493,845

DEBT SERVICE FUNDS

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FUND 201 – LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 (Fund 234). This bond will sunset in October 2025.

Overall, this Fund is projected to increase \$22,044 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources utilize dedicated Ad Valorem revenue, as well as Fund Balance, to provide for the debt services expenses.

201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	1,180,048	1,164,871	1,164,871	1,165,231	1,178,658	13,787
Miscellaneous Revenues	0	0	20,374	18,950	0	0
Less 5% Statutory Reduction	0	-58,244	-58,244	0	-58,933	-689
Fund Balance	0	1,139,372	1,118,998	0	1,148,318	8,946
Total	<u>1,180,048</u>	<u>2,245,999</u>	<u>2,245,999</u>	<u>1,184,181</u>	<u>2,268,043</u>	<u>22,044</u>
Expenditures						
Operating Expenses	24,843	28,907	28,907	28,907	24,619	-4,288
Debt Service	1,118,986	1,120,636	1,120,636	1,120,635	1,121,727	1,091
Reserves - Debt	0	1,096,456	1,096,456	0	1,121,697	25,241
Total	<u>1,143,829</u>	<u>2,245,999</u>	<u>2,245,999</u>	<u>1,149,542</u>	<u>2,268,043</u>	<u>22,044</u>

201-LIMITED GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	24,843	28,907	28,907	28,907	24,619	-4,288
Operating Expenses:	\$24,843	\$28,907	\$28,907	\$28,907	\$24,619	-\$4,288
Debt Service:						
5710000 - Principal	1,035,000	1,060,000	1,060,000	1,060,000	1,085,000	25,000
5720000 - Interest	83,986	60,636	60,636	60,635	36,727	-23,909
Debt Service:	\$1,118,986	\$1,120,636	\$1,120,636	\$1,120,635	\$1,121,727	\$1,091
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,096,456	1,096,456	0	1,117,317	20,861
5990034 - Bond Reserves - Other	0	0	0	0	4,380	4,380
Reserves - Debt:	\$0	\$1,096,456	\$1,096,456	\$0	\$1,121,697	\$25,241
TOTAL EXPENDITURES:	\$1,143,829	\$2,245,999	\$2,245,999	\$1,149,542	\$2,268,043	\$22,044

FUND 204 – TDT TAX BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center.

This Fund was partially refunded as approved by the Board and in accordance with the bond documents. The final payment was completed in FY22 and as a result, this Fund is being closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

204-TDT TAX BONDS SERIES 2012

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Fund Balance	0	0	1	0	0	0
Total	0	0	1	0	0	0
Expenditures						
Transfers Out	1	0	1	0	0	0
Total	1	0	1	0	0	0

204-TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910247 - Tran Out - 247	1	0	1	0	0	0
Transfers Out:	\$1	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1	\$0	\$1	\$0	\$0	\$0

FUND 210 – WEST 192 PHASE IIC FUND

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete the installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage, and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds are scheduled to sunset in November 2033; however, the final payment will occur in FY24, ahead of the scheduled sunset, and the Fund will be closed in FY25.

REVENUES

The funding source for FY25 is Fund Balance, which will be transferred out to the West 192 MSBU Phase I Fund (Fund 155) at the time of Fund closure.

210-W 192 PHASE IIC

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	130,948	0	0	-131	0	0
Miscellaneous Revenues	26,342	1,609	1,609	12,900	0	-1,609
Less 5% Statutory Reduction	0	-80	-80	0	0	80
Fund Balance	0	469,672	504,507	0	33,306	-436,366
Total	157,290	471,201	506,036	12,769	33,306	-437,895
Expenditures						
Debt Service	387,188	158,588	158,588	157,891	0	-158,588
Transfers Out	0	312,613	312,613	156,307	33,306	-279,307
Reserves - Debt	0	0	34,835	0	0	0
Total	387,188	471,201	506,036	314,197	33,306	-437,895

210-W 192 PHASE IIC

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	50,000	40,000	40,000	40,000	0	-40,000
5710001 - Princ. Early Redemption	310,000	110,000	110,000	110,000	0	-110,000
5720000 - Interest	26,438	7,088	7,088	7,591	0	-7,088
5730000 - Other Debt Service Costs	750	1,500	1,500	300	0	-1,500
Debt Service:	\$387,188	\$158,588	\$158,588	\$157,891	\$0	-\$158,588
Transfers Out:						
5910155 - Tran Out-w192 Phase I	0	312,613	312,613	156,307	33,306	-279,307
Transfers Out:	\$0	\$312,613	\$312,613	\$156,307	\$33,306	-\$279,307
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	34,835	0	0	0
Reserves - Debt:	\$0	\$0	\$34,835	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$387,188	\$471,201	\$506,036	\$314,197	\$33,306	-\$437,895

FUND 211 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

Overall, this Fund is projected to increase \$2,288,684 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

The funding sources for FY25 are a transfer in from the General Fund and Fund Balance.

211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	5,947	7,875	7,875	13,968	0	-7,875
Less 5% Statutory Reduction	0	-394	-394	0	0	394
Transfers In	3,985,402	2,787,225	2,787,225	1,393,613	5,653,723	2,866,498
Fund Balance	0	2,606,573	2,616,855	0	2,036,240	-570,333
Total	3,991,349	5,401,279	5,411,561	1,407,580	7,689,963	2,288,684
Expenditures						
Debt Service	3,358,211	3,373,619	3,373,619	3,373,611	3,377,619	4,000
Reserves - Debt	0	2,027,660	2,037,942	0	4,312,344	2,284,684
Total	3,358,211	5,401,279	5,411,561	3,373,611	7,689,963	2,288,684

211 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	595,000	635,000	635,000	635,000	665,000	30,000
5720000 - Interest	2,762,619	2,738,019	2,738,019	2,738,019	2,712,019	-26,000
5730000 - Other Debt Service Costs	593	600	600	593	600	0
Debt Service:	\$3,358,211	\$3,373,619	\$3,373,619	\$3,373,611	\$3,377,619	\$4,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,027,660	2,027,660	0	4,312,344	2,284,684
5990034 - Bond Reserves - Other	0	0	10,282	0	0	0
Reserves - Debt:	\$0	\$2,027,660	\$2,037,942	\$0	\$4,312,344	\$2,284,684
TOTAL EXPENDITURES:	\$3,358,211	\$5,401,279	\$5,411,561	\$3,373,611	\$7,689,963	\$2,288,684

FUND 239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002. Final payment was completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

239-INFRA S TAX REV REFUNDING 2011

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	4	0	0	0	0	0
Transfers In	300	0	0	0	0	0
Fund Balance	0	0	1	0	0	0
Total	304	0	1	0	0	0
Expenditures						
Debt Service	3,685,188	0	0	0	0	0
Transfers Out	304	0	1	0	0	0
Total	3,685,491	0	1	0	0	0

239-INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,600,000	0	0	0	0	0
5720000 - Interest	85,188	0	0	0	0	0
Debt Service:	\$3,685,188	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	304	0	1	0	0	0
Transfers Out:	\$304	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,685,491	\$0	\$1	\$0	\$0	\$0

FUND 240 – TDT REFUNDING & IMPROVEMENT BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was refunded in FY22 and the remaining funds were transferred to Fund 252 – Debt Services TDT Revenue Refunding Bond, Series 2022; as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

240-TDT REF & IMP 2012 DEBT SVC

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Fund Balance	0	0	1	0	0	0
Total	0	0	1	0	0	0
Expenditures						
Transfers Out	731,393	0	1	0	0	0
Total	731,393	0	1	0	0	0

240-TDT REF & IMP 2012 DEBT SVC

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910252 - Transfer Out - TDT Revenue Refu	731,393	0	1	0	0	0
Transfers Out:	\$731,393	\$0	\$1	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$731,393	\$0	\$1	\$0	\$0	\$0

FUND 241 – INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest, and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

Overall, this Fund is projected to decrease \$5,138,761 from the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

The funding source is Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	15,141	15,206	15,206	-100	0	-15,206
Less 5% Statutory Reduction	0	-760	-760	0	0	760
Transfers In	5,180,091	5,193,730	5,193,730	2,596,865	0	-5,193,730
Fund Balance	0	5,068,176	5,083,317	0	5,137,591	69,415
Total	<u>5,195,232</u>	<u>10,276,352</u>	<u>10,291,493</u>	<u>2,596,765</u>	<u>5,137,591</u>	<u>-5,138,761</u>
Expenditures						
Debt Service	5,144,608	5,139,456	5,139,456	5,139,456	5,137,591	-1,865
Reserves - Debt	0	5,136,896	5,152,037	0	0	-5,136,896
Total	<u>5,144,608</u>	<u>10,276,352</u>	<u>10,291,493</u>	<u>5,139,456</u>	<u>5,137,591</u>	<u>-5,138,761</u>

241-INFRASTRUCTURE SALES SURTAX SERIES 2015

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,865,000	4,970,000	4,970,000	4,970,000	5,080,695	110,695
5720000 - Interest	279,608	169,456	169,456	169,456	56,896	-112,560
Debt Service:	\$5,144,608	\$5,139,456	\$5,139,456	\$5,139,456	\$5,137,591	-\$1,865
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,136,896	5,136,896	0	0	-5,136,896
5990034 - Bond Reserves - Other	0	0	15,141	0	0	0
Reserves - Debt:	\$0	\$5,136,896	\$5,152,037	\$0	\$0	-\$5,136,896
TOTAL EXPENDITURES:	\$5,144,608	\$10,276,352	\$10,291,493	\$5,139,456	\$5,137,591	-\$5,138,761

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County’s outstanding Sales Tax Bonds, Series 2009 (Fund 202) and remaining funds were transferred to this Fund.

Overall, this Fund is projected to increase \$663,119 over the FY24 Adopted Budget, in accordance with the bond covenants and debt service schedule.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 134 – Countywide Fire Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	6,563	6,623	6,623	-1,504	0	-6,623
Less 5% Statutory Reduction	0	-331	-331	0	0	331
Transfers In	2,944,924	2,957,531	2,957,531	1,478,766	3,584,927	627,396
Fund Balance	0	2,206,759	2,213,330	0	2,248,774	42,015
Total	2,951,487	5,170,582	5,177,153	1,477,261	5,833,701	663,119
Expenditures						
Debt Service	2,919,880	2,922,088	2,922,088	2,922,080	2,919,088	-3,000
Reserves - Debt	0	2,248,494	2,255,065	0	2,914,613	666,119
Total	2,919,880	5,170,582	5,177,153	2,922,080	5,833,701	663,119

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,415,000	1,475,000	1,475,000	1,475,000	1,540,000	65,000
5720000 - Interest	1,504,288	1,446,488	1,446,488	1,446,488	1,378,488	-68,000
5730000 - Other Debt Service Costs	593	600	600	593	600	0
Debt Service:	\$2,919,880	\$2,922,088	\$2,922,088	\$2,922,080	\$2,919,088	-\$3,000
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,248,494	2,248,494	0	2,914,613	666,119
5990034 - Bond Reserves - Other	0	0	6,571	0	0	0
Reserves - Debt:	\$0	\$2,248,494	\$2,255,065	\$0	\$2,914,613	\$666,119
TOTAL EXPENDITURES:	\$2,919,880	\$5,170,582	\$5,177,153	\$2,922,080	\$5,833,701	\$663,119

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

Overall, this Fund is projected to increase \$2,910 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include a Transfer In from Fund 105 – Fifth Cent Tourist Development Tax Fund and Fund Balance.

243-DS TDT REV BOND SERIES 2016

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Transfers In	1,530,413	1,234,809	1,234,810	617,405	1,378,423	143,614
Fund Balance	0	2,509,581	2,509,589	0	2,368,877	-140,704
Total	1,530,413	3,744,390	3,744,399	617,405	3,747,300	2,910
Expenditures						
Debt Service	1,373,473	1,372,611	1,372,611	1,372,010	1,375,521	2,910
Reserves - Debt	0	2,371,779	2,371,788	0	2,371,779	0
Total	1,373,473	3,744,390	3,744,399	1,372,010	3,747,300	2,910

243-DS TDT REV BOND SERIES 2016

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	555,000	570,000	570,000	570,000	590,000	20,000
5720000 - Interest	817,880	802,011	802,011	802,010	784,921	-17,090
5730000 - Other Debt Service Costs	593	600	600	0	600	0
Debt Service:	\$1,373,473	\$1,372,611	\$1,372,611	\$1,372,010	\$1,375,521	\$2,910
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	986,845	986,845	0	986,845	0
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9	0	0	0
Reserves - Debt:	\$0	\$2,371,779	\$2,371,788	\$0	\$2,371,779	\$0
TOTAL EXPENDITURES:	\$1,373,473	\$3,744,390	\$3,744,399	\$1,372,010	\$3,747,300	\$2,910

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County’s outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset in October 2024, with the final payment being made in FY25.

Overall, this Fund is projected to decrease \$4,592,445 from the FY24 Adopted Budget, in accordance with the bond covenants and approved debt service schedule.

REVENUES

The funding source is Fund Balance.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Transfers In	4,635,717	4,633,173	4,633,173	2,316,587	0	-4,633,173
Fund Balance	0	4,548,359	4,548,360	0	4,589,087	40,728
Total	4,635,717	9,181,532	9,181,533	2,316,587	4,589,087	-4,592,445
Expenditures						
Debt Service	550,325	4,592,445	4,592,445	4,592,445	4,589,087	-3,358
Reserves - Debt	0	4,589,087	4,589,088	0	0	-4,589,087
Total	550,325	9,181,532	9,181,533	4,592,445	4,589,087	-4,592,445

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	372,000	4,461,000	4,461,000	4,461,000	4,545,000	84,000
5720000 - Interest	178,325	131,445	131,445	131,445	44,087	-87,358
Debt Service:	\$550,325	\$4,592,445	\$4,592,445	\$4,592,445	\$4,589,087	-\$3,358
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,589,087	4,589,087	0	0	-4,589,087
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$4,589,087	\$4,589,088	\$0	\$0	-\$4,589,087
TOTAL EXPENDITURES:	\$550,325	\$9,181,532	\$9,181,533	\$4,592,445	\$4,589,087	-\$4,592,445

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest, and other debt service expenses for the \$26,078,000 Series 2017 bonds, which were issued to refund the County’s outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion, and improvement of the County’s Courthouse and administrative facilities. This bond will sunset in October 2024, with final payment being made in FY25.

Overall, this Fund is projected to decrease \$3,987,495 from the FY24 Adopted Budget, in accordance with bond covenants and approved debt service schedule.

REVENUES

The funding source is Fund Balance.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	11,769	11,815	11,815	-48	0	-11,815
Less 5% Statutory Reduction	0	-591	-591	0	0	591
Transfers In	4,013,335	4,025,501	4,025,501	2,012,751	0	-4,025,501
Fund Balance	0	3,937,855	3,949,624	0	3,987,085	49,230
Total	4,025,104	7,974,580	7,986,349	2,012,702	3,987,085	-3,987,495
Expenditures						
Debt Service	3,987,770	3,987,494	3,987,494	3,986,855	3,987,085	-409
Reserves - Debt	0	3,987,086	3,998,855	0	0	-3,987,086
Total	3,987,770	7,974,580	7,986,349	3,986,855	3,987,085	-3,987,495

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,796,000	3,871,000	3,871,000	3,871,000	3,948,000	77,000
5720000 - Interest	191,770	116,494	116,494	115,855	39,085	-77,409
Debt Service:	\$3,987,770	\$3,987,494	\$3,987,494	\$3,986,855	\$3,987,085	-\$409
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,987,086	3,987,086	0	0	-3,987,086
5990034 - Bond Reserves - Other	0	0	11,769	0	0	0
Reserves - Debt:	\$0	\$3,987,086	\$3,998,855	\$0	\$0	-\$3,987,086
TOTAL EXPENDITURES:	\$3,987,770	\$7,974,580	\$7,986,349	\$3,986,855	\$3,987,085	-\$3,987,495

FUND 246 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

Overall, this Fund is projected to increase \$9,127 over the FY24 Adopted Budget, in accordance with bond covenants.

REVENUES

The primary funding source is a transfer from any legally available source. For FY25, the Transfer In is from the General Fund. Also included is Fund Balance.

246 - DS PUBLIC IMP REV BONDS SERIES 2017

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Transfers In	1,483,272	1,482,124	1,482,124	741,062	1,482,352	228
Fund Balance	0	1,044,138	1,044,139	0	1,053,037	8,899
Total	1,483,272	2,526,262	2,526,263	741,062	2,535,389	9,127
Expenditures						
Debt Service	1,475,651	1,475,200	1,475,200	1,475,199	1,473,225	-1,975
Reserves - Debt	0	1,051,062	1,051,063	0	1,062,164	11,102
Total	1,475,651	2,526,262	2,526,263	1,475,199	2,535,389	9,127

246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	590,000	605,000	605,000	605,000	620,000	15,000
5720000 - Interest	885,651	870,200	870,200	870,199	853,225	-16,975
Debt Service:	\$1,475,651	\$1,475,200	\$1,475,200	\$1,475,199	\$1,473,225	-\$1,975
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,051,062	1,051,062	0	1,062,164	11,102
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$1,051,062	\$1,051,063	\$0	\$1,062,164	\$11,102
TOTAL EXPENDITURES:	\$1,475,651	\$2,526,262	\$2,526,263	\$1,475,199	\$2,535,389	\$9,127

FUND 247 – TDT REFUNDING BONDS SERIES 2019

TRENDS & ISSUES

This Fund was established to account for the payments of principal, interest, and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds, which were issued due to the partial refunding of the County's outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

Overall, this Fund is projected to increase \$3,781 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Special Assessments, Transfers In from Fund 105 – Fifth Cent Tourist Development Tax Fund, and Fund Balance.

247-DS TDT REFUNDING BONDS 2019

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	464,211	300,000	300,000	396,767	300,000	0
Miscellaneous Revenues	4,932	4,544	4,544	32,565	0	-4,544
Less 5% Statutory Reduction	0	-15,227	-15,227	0	-15,000	227
Transfers In	288,021	259,793	259,794	129,897	440,557	180,764
Fund Balance	0	1,677,689	1,737,069	0	1,505,023	-172,666
Total	757,164	2,226,799	2,286,180	559,229	2,230,580	3,781
Expenditures						
Debt Service	796,662	791,793	791,793	791,792	796,115	4,322
Reserves - Debt	0	1,435,006	1,494,387	0	1,434,465	-541
Total	796,662	2,226,799	2,286,180	791,792	2,230,580	3,781

247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	445,000	450,000	450,000	450,000	465,000	15,000
5720000 - Interest	350,912	341,043	341,043	341,042	330,365	-10,678
5731000 - Debt Issuance Costs	750	750	750	750	750	0
Debt Service:	\$796,662	\$791,793	\$791,793	\$791,792	\$796,115	\$4,322
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	632,953	632,953	0	632,412	-541
5990033 - Res For Debt - Bond Covenant	0	802,053	802,054	0	802,053	0
5990034 - Bond Reserves - Other	0	0	59,380	0	0	0
Reserves - Debt:	\$0	\$1,435,006	\$1,494,387	\$0	\$1,434,465	-\$541
TOTAL EXPENDITURES:	\$796,662	\$2,226,799	\$2,286,180	\$791,792	\$2,230,580	\$3,781

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund was established to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually, which began in December 2019. The bond sunset in December 2022. Final payment was completed in FY23 and, as a result, this Fund will be closed.

REVENUES

This Fund no longer receives revenue.

*This Fund is included for historical purposes only, as there were actuals in prior years.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Transfers In	1,052,713	0	0	0	0	0
Fund Balance	0	0	26,007	0	0	0
Total	1,052,713	0	26,007	0	0	0
Expenditures						
Debt Service	2,053,423	0	0	0	0	0
Transfers Out	0	0	26,007	13,004	0	0
Total	2,053,423	0	26,007	13,004	0	0

This Fund is included for historical purposes only, as there were actuals in prior years.

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,021,085	0	0	0	0	0
5720000 - Interest	32,337	0	0	0	0	0
Debt Service:	\$2,053,423	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910134 - Tran Out - Fire	0	0	6,711	3,356	0	0
5910306 - Tran Out-local Opt Infra Sales	0	0	19,296	9,648	0	0
Transfers Out:	\$0	\$0	\$26,007	\$13,004	\$0	\$0
TOTAL EXPENDITURES:	\$2,053,423	\$0	\$26,007	\$13,004	\$0	\$0

FUND 249 – DS CIRB 2019

TRENDS & ISSUES

This Fund was established to account for the payment of principal, interest, and other debt service expenses, which was issued to refund the County's outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A, Series 2009B (Direct Subsidy Build America Bonds), and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, funds remaining from Fund 236 - Capital Improvement Bond Series 2009 were transferred to this Fund.

Overall, this Fund is projected to increase \$3,074,057 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Transfers In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, and Fund 306 – Local Option Sales Tax Fund, as well as Fund Balance.

249-DS CIRB 2019

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	17,212	17,204	17,204	-3,387	0	-17,204
Less 5% Statutory Reduction	0	-860	-860	0	0	860
Transfers In	7,377,161	7,435,548	7,435,548	3,717,774	10,433,710	2,998,162
Fund Balance	0	5,734,734	5,751,946	0	5,826,973	92,239
Total	7,394,373	13,186,626	13,203,838	3,714,387	16,260,683	3,074,057
Expenditures						
Debt Service	7,364,591	7,363,264	7,363,264	7,362,038	7,360,522	-2,742
Reserves - Debt	0	5,823,362	5,840,574	0	8,900,161	3,076,799
Total	7,364,591	13,186,626	13,203,838	7,362,038	16,260,683	3,074,057

249-DS CIRB 2019

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,921,000	4,063,000	4,063,000	4,063,000	4,210,000	147,000
5720000 - Interest	3,443,591	3,300,264	3,300,264	3,299,038	3,150,522	-149,742
Debt Service:	\$7,364,591	\$7,363,264	\$7,363,264	\$7,362,038	\$7,360,522	-\$2,742
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	5,823,362	5,823,362	0	5,900,161	76,799
5990034 - Bond Reserves - Other	0	0	17,212	0	3,000,000	3,000,000
Reserves - Debt:	\$0	\$5,823,362	\$5,840,574	\$0	\$8,900,161	\$3,076,799
TOTAL EXPENDITURES:	\$7,364,591	\$13,186,626	\$13,203,838	\$7,362,038	\$16,260,683	\$3,074,057

FUND 250 – G.O. BONDS SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$9,875,000 DS Limited General Obligation Refunding Bond, Series 2020 which was issued to fully refund the County's outstanding Limited General Obligation Bond, Series 2010 (Fund 238). This bond will sunset in October 2025.

Overall, this Fund is projected to increase \$79,546 over the FY24 Adopted Budget, in accordance with the bond covenants.

REVENUES

Funding sources include Ad Valorem taxes, Interest, and Fund Balance.

250-GO BONDS SERIES 2020

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Current Ad Valorem Taxes	2,053,457	1,981,453	1,981,453	1,860,602	2,325,744	344,291
Miscellaneous Revenues	5,819	6,284	22,932	22,937	12,500	6,216
Less 5% Statutory Reduction	0	-99,387	-99,387	0	-116,912	-17,525
Fund Balance	0	2,003,016	1,986,368	0	1,749,580	-253,436
Total	2,059,276	3,891,366	3,891,366	1,883,540	3,970,912	79,546
Expenditures						
Operating Expenses	40,659	50,378	50,378	31,108	46,677	-3,701
Debt Service	1,969,362	1,969,852	1,969,852	1,969,687	1,960,025	-9,827
Reserves - Debt	0	1,871,136	1,871,136	0	1,964,210	93,074
Total	2,010,021	3,891,366	3,891,366	2,000,795	3,970,912	79,546

250-GO BONDS SERIES 2020

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	40,659	50,378	50,378	31,108	46,677	-3,701
Operating Expenses:	\$40,659	\$50,378	\$50,378	\$31,108	\$46,677	-\$3,701
Debt Service:						
5710000 - Principal	1,900,000	1,920,000	1,920,000	1,920,000	1,930,000	10,000
5720000 - Interest	69,362	49,852	49,852	49,687	30,025	-19,827
Debt Service:	\$1,969,362	\$1,969,852	\$1,969,852	\$1,969,687	\$1,960,025	-\$9,827
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,871,136	1,871,136	0	1,960,043	88,907
5990034 - Bond Reserves - Other	0	0	0	0	4,167	4,167
Reserves - Debt:	\$0	\$1,871,136	\$1,871,136	\$0	\$1,964,210	\$93,074
TOTAL EXPENDITURES:	\$2,010,021	\$3,891,366	\$3,891,366	\$2,000,795	\$3,970,912	\$79,546

FUND 251 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest, and other debt service expenses for the \$3,850,000 DS Public Improvement Revenue Bonds, Series 2020 which was issued to provide for the acquisition and improvement of certain governmental facilities to house the Osceola County Housing & Community Services Department. This bond will sunset in October 2027.

Overall, this Fund is projected to increase \$6,991 over the FY24 Adopted Budget, in accordance with bond covenants.

REVENUES

Funding sources include Transfers In from General Fund from budgeted Non-Ad Valorem revenue and from Fund 168 - Section 8 Fund, as well as Fund Balance.

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	1,679	1,676	1,676	-24	0	-1,676
Less 5% Statutory Reduction	0	-84	-84	0	0	84
Transfers In	577,805	576,388	576,388	288,194	581,855	5,467
Fund Balance	0	559,884	561,570	0	563,000	3,116
Total	579,484	1,137,864	1,139,550	288,170	1,144,855	6,991
Expenditures						
Debt Service	575,996	574,648	574,648	574,648	573,187	-1,461
Reserves - Debt	0	563,216	564,902	0	571,668	8,452
Total	575,996	1,137,864	1,139,550	574,648	1,144,855	6,991

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	540,000	545,000	545,000	545,000	550,000	5,000
5720000 - Interest	35,996	29,648	29,648	29,648	23,187	-6,461
Debt Service:	\$575,996	\$574,648	\$574,648	\$574,648	\$573,187	-\$1,461
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	563,216	563,216	0	571,668	8,452
5990034 - Bond Reserves - Other	0	0	1,686	0	0	0
Reserves - Debt:	\$0	\$563,216	\$564,902	\$0	\$571,668	\$8,452
TOTAL EXPENDITURES:	\$575,996	\$1,137,864	\$1,139,550	\$574,648	\$1,144,855	\$6,991

FUND 252 – TDT REVENUE REFUNDING BOND, SERIES 2022

TRENDS & ISSUES

This Fund was established to account for the refunding of the outstanding Tourist Development Tax Revenue Refunding and Improvement Bonds, Series 2012 \$47,720,000 (Fund 240). This bond will sunset in October 2034.

Overall, this Fund is projected to increase \$526,839 over the FY24 Adopted Budget, in accordance with bond covenants.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund and Fund 105 – Fifth Cent Tourist Development Tax Fund, as well as Fund Balance.

252-TDT REVENUE REFUNDING BOND, SERIES 2022

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	2,186	15,923	15,923	19,300	0	-15,923
Less 5% Statutory Reduction	0	-796	-796	0	0	796
Transfers In	6,232,479	4,460,010	4,460,011	2,230,005	5,695,783	1,235,773
Fund Balance	0	5,307,623	5,310,314	0	4,613,816	-693,807
Total	6,234,665	9,782,760	9,785,452	2,249,305	10,309,599	526,839
Expenditures						
Debt Service	930,871	5,152,675	5,152,675	5,152,375	5,156,808	4,133
Reserves - Debt	0	4,630,085	4,632,777	0	5,152,791	522,706
Total	930,871	9,782,760	9,785,452	5,152,375	10,309,599	526,839

252-TDT REVENUE REFUNDING BOND, SERIES 2022

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,940,000	3,940,000	3,940,000	4,050,000	110,000
5720000 - Interest	930,871	1,212,375	1,212,375	1,212,375	1,106,508	-105,867
5730000 - Other Debt Service Costs	0	300	300	0	300	0
Debt Service:	\$930,871	\$5,152,675	\$5,152,675	\$5,152,375	\$5,156,808	\$4,133
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,630,085	4,630,085	0	5,152,791	522,706
5990034 - Bond Reserves - Other	0	0	2,692	0	0	0
Reserves - Debt:	\$0	\$4,630,085	\$4,632,777	\$0	\$5,152,791	\$522,706
TOTAL EXPENDITURES:	\$930,871	\$9,782,760	\$9,785,452	\$5,152,375	\$10,309,599	\$526,839

CAPITAL FUNDS

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FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax (shared with the Osceola County School District, the City of Kissimmee, and the City of St. Cloud) levied for the County’s infrastructure needs. Remaining funds for the continuation of currently funded capital projects will be incorporated later in the budget process to have the most accurate estimates possible.

Capital, Debt, Transfers Out and Reserves

Capital Outlay for FY25 includes the following projects: Chambers A/V Upgrades, vehicle replacements for the Sheriff’s Office, Public Safety projects (800 Mhz radio system upgrades, D & F recreation yards, generator replacements, intercom system), Public Works projects (admin building reconfiguration, renovations at Animal Services, various chiller and HVAC replacements, Corrections facility breakroom, fire alarm panels, EOC space modifications, jail control room interface rehab, Yard 1 improvements, Sheriff’s Office administration space modifications) and Transportation projects (Buenaventura Blvd, county sidewalk and trails, countywide signals, intersection safety and efficiency projects, Iteris Next replacement, traffic signal replacement). These new Capital funding requests total just over \$47.5M.

Transfers Out total just over \$16.4M primarily to support debt obligations, the General Fund for the Cost Allocation, as well as funding for future infrastructure projects (Fund 315).

Reserves for Capital – Undesignated is for future capital project needs. Reserves Assigned includes funding for the Cross Prairie Parkway design, County infrastructure, and the Osceola Performing Arts Center (OPAC).

REVENUES

This Fund’s main revenue source is the voter approved 1% sales tax levied in the County of which the County receives 54.67% as the rest is shared with the School District and 2 Cities. It is projected to increase by a little over \$4.7M from the FY24 Adopted Budget; also included is Lease Proceeds for vehicle purchases. Revenues will continue to be evaluated in conjunction with the State’s estimates once released and as additional receipts are collected. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects is determined.

306-LOCAL OPTION SALES TAX FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Other Taxes	51,115,347	46,259,658	46,259,658	30,643,575	51,047,322	4,787,664
Miscellaneous Revenues	3,902,570	0	0	3,178,533	0	0
Less 5% Statutory Reduction	0	-2,312,983	-2,312,983	0	-2,552,366	-239,383
Transfers In	304	0	52,397	26,198	0	0
Other Sources	3,688,699	7,168,326	4,947,163	0	3,954,579	-3,213,747
Fund Balance	0	107,441,118	113,555,561	0	47,081,664	-60,359,454
Total	58,706,920	158,556,119	162,501,796	33,848,306	99,531,199	-59,024,920
Expenditures						
Capital Outlay	17,176,692	104,802,519	106,797,282	12,774,967	47,519,450	-57,283,069
Debt Service	2,054,926	2,656,802	2,656,802	1,984,698	2,705,153	48,351
Transfers Out	15,167,839	14,565,557	14,565,557	7,350,232	16,463,964	1,898,407
Reserves - Debt	0	1,328,402	1,328,402	0	1,138,832	-189,570
Reserves - Capital	0	15,000,000	19,000,914	0	13,388,555	-1,611,445
Reserves - Assigned	0	20,202,839	16,202,839	0	18,315,245	-1,887,594
Reserves - Restricted	0	0	1,950,000	0	0	0
Total	34,399,457	158,556,119	162,501,796	22,109,897	99,531,199	-59,024,920

306-LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	103,698	103,698
5650000 - Construction In Progress	17,176,692	104,802,519	106,797,282	12,774,967	47,415,752	-57,386,767
Capital Outlay:	\$17,176,692	\$104,802,519	\$106,797,282	\$12,774,967	\$47,519,450	-\$57,283,069
Debt Service:						
5710000 - Principal	2,016,779	2,513,870	2,513,870	1,847,207	2,580,748	66,878
5720000 - Interest	38,147	142,932	142,932	137,491	124,405	-18,527
Debt Service:	\$2,054,926	\$2,656,802	\$2,656,802	\$1,984,698	\$2,705,153	\$48,351
Transfers Out:						
5910001 - Tran Out-general Fund	162,743	269,815	269,815	202,361	408,272	138,457
5910239 - Tran Out - 239 Refunding Bond S	300	0	0	0	0	0
5910241 - Tran Out Infrastructure Sales Sur	5,180,091	5,193,730	5,193,730	2,596,865	0	-5,193,730
5910242 - Transfers Out Fund 242	1,321,902	1,328,399	1,328,399	664,200	1,646,508	318,109
5910244 - Tran Out Fund 244	4,635,717	4,633,173	4,633,173	2,316,587	0	-4,633,173
5910248 - Tran Out - 248	781,113	0	0	0	0	0
5910249 - Tran Out-Fund 249	3,085,973	3,140,440	3,140,440	1,570,220	6,108,652	2,968,212
5910315 - Tran Out-General Capital Outlay	0	0	0	0	8,300,532	8,300,532
Transfers Out:	\$15,167,839	\$14,565,557	\$14,565,557	\$7,350,232	\$16,463,964	\$1,898,407
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,328,402	1,328,402	0	1,138,832	-189,570
Reserves - Debt:	\$0	\$1,328,402	\$1,328,402	\$0	\$1,138,832	-\$189,570
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	15,000,000	19,000,914	0	13,388,555	-1,611,445
Reserves - Capital:	\$0	\$15,000,000	\$19,000,914	\$0	\$13,388,555	-\$1,611,445
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,202,839	16,202,839	0	18,315,245	-1,887,594
Reserves - Assigned:	\$0	\$20,202,839	\$16,202,839	\$0	\$18,315,245	-\$1,887,594
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	1,950,000	0	0	0
Reserves - Restricted:	\$0	\$0	\$1,950,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$34,399,457	\$158,556,119	\$162,501,796	\$22,109,897	\$99,531,199	-\$59,024,920

FUND 315 – GENERAL CAPITAL OUTLAY

TRENDS & ISSUES

The intent of this Fund is to allocate funds for general capital outlay projects not funded by the local infrastructure sales surtax.

Capital, Debt, Transfers Out and Reserves

Capital Outlay requests include the Sheriff's Office Training Facility. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. For FY25, funds have been transferred in to support future infrastructure projects.

Reserves Assigned includes funding to support the Ham Brown project, the Osceola Corporate Center, as well as a sinking fund for future correctional facility expansion.

REVENUES

This is not a revenue generating fund; funding is transferred in from other County sources to support expenditures.

315-GEN CAP OUTLAY FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	0	0	32,534,055	4,676,253	0	0
Transfers In	19,831,834	18,870,285	18,870,285	14,152,714	20,616,623	1,746,338
Fund Balance	0	86,428,300	83,012,483	0	7,950,306	-78,477,994
Total	19,831,834	105,298,585	134,416,823	18,828,967	28,566,929	-76,731,656
Expenditures						
Capital Outlay	8,184,700	93,270,181	126,466,517	15,055,843	20,616,623	-72,653,558
Reserves - Assigned	0	12,028,404	7,536,637	0	7,950,306	-4,078,098
Reserves - Restricted	0	0	413,669	0	0	0
Total	8,184,700	105,298,585	134,416,823	15,055,843	28,566,929	-76,731,656

315-GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5612000 - Land Other Acquisition Costs	0	0	0	0	19,463,727	19,463,727
5650000 - Construction In Progress	8,184,700	93,270,181	126,466,517	15,055,843	1,152,896	-92,117,285
Capital Outlay:	\$8,184,700	\$93,270,181	\$126,466,517	\$15,055,843	\$20,616,623	-\$72,653,558
Reserves - Assigned:						
5990060 - Reserves Assigned	0	12,028,404	7,536,637	0	7,950,306	-4,078,098
Reserves - Assigned:	\$0	\$12,028,404	\$7,536,637	\$0	\$7,950,306	-\$4,078,098
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	413,669	0	0	0
Reserves - Restricted:	\$0	\$0	\$413,669	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$8,184,700	\$105,298,585	\$134,416,823	\$15,055,843	\$28,566,929	-\$76,731,656

FUND 328 – SPECIAL PURPOSE CAPITAL

TRENDS & ISSUES

This Fund captures projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds.

Capital, Debt, Transfers Out and Reserves

Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

REVENUES

This Fund does not generate revenue. Revenues will be included later in the budget process to support ongoing capital projects.

328 - SPECIAL PURPOSE CAPITAL FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Intergovernmental Revenue	544,475	153,960,162	166,492,494	230,381	0	-153,960,162
Miscellaneous Revenues	-43,365	29,661,261	40,286,543	-111,971	0	-29,661,261
Other Sources	0	5,857,164	5,733,261	0	0	-5,857,164
Fund Balance	0	370,703	370,703	0	0	-370,703
Total	501,110	189,849,290	212,883,001	118,410	0	-189,849,290
Expenditures						
Capital Outlay	757,956	189,849,290	212,883,001	16,692,455	0	-189,849,290
Total	757,956	189,849,290	212,883,001	16,692,455	0	-189,849,290

328-SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	757,956	189,849,290	212,883,001	16,692,455	0	-189,849,290
Capital Outlay:	\$757,956	\$189,849,290	\$212,883,001	\$16,692,455	\$0	-\$189,849,290
TOTAL EXPENDITURES:	\$757,956	\$189,849,290	\$212,883,001	\$16,692,455	\$0	-\$189,849,290

FUND 331 – COUNTYWIDE FIRE CAPITAL

TRENDS & ISSUES

This Fund was established to appropriate loan proceeds for capital projects for the Fire Department and to manage Fire Capital Projects.

Capital, Debt, Transfers Out and Reserves

The FY25 capital projects included in this Fund are new requests for the land purchase for Fire Station 87 – West Big Lake-Southport and design for Fire Rescue & EMS Training Building, as well as additional funding requests for the construction of the new Funie Steed Station 75, replacement of Lindfields Fire Station 71, and replacement of Campbell City Fire Station 43; and Fire/EMS Equipment. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Reserves account for funding from a transfer in from the Countywide Fire Fund for future capital projects.

REVENUES

Revenues include Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment), and Fund Balance, which will be revised once the balance remaining from currently funded capital projects is determined.

331-COUNTYWIDE FIRE CAPITAL FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	1,819,438	0	0	1,083,214	0	0
Transfers In	16,043,036	5,200,552	14,869,699	8,734,988	14,570,374	9,369,822
Other Sources	6,479,468	3,494,890	3,494,890	0	16,817,595	13,322,705
Fund Balance	0	47,109,864	46,680,070	0	13,566,807	-33,543,057
Total	<u>24,341,943</u>	<u>55,805,306</u>	<u>65,044,659</u>	<u>9,818,201</u>	<u>44,954,776</u>	<u>-10,850,530</u>
Expenditures						
Capital Outlay	11,478,437	53,675,419	52,677,940	8,924,027	18,819,209	-34,856,210
Transfers Out	115,703	404,200	404,200	303,150	489,484	85,284
Reserves - Capital	0	1,725,687	11,962,519	0	25,646,083	23,920,396
Total	<u>11,594,140</u>	<u>55,805,306</u>	<u>65,044,659</u>	<u>9,227,177</u>	<u>44,954,776</u>	<u>-10,850,530</u>

331-COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640100 - Vehicles	45,642	0	312,335	291,319	0	0
5650000 - Construction In Progress	11,432,795	53,675,419	52,365,605	8,632,707	18,819,209	-34,856,210
Capital Outlay:	\$11,478,437	\$53,675,419	\$52,677,940	\$8,924,027	\$18,819,209	-\$34,856,210
Transfers Out:						
5910001 - Tran Out-general Fund	115,703	404,200	404,200	303,150	489,484	85,284
Transfers Out:	\$115,703	\$404,200	\$404,200	\$303,150	\$489,484	\$85,284
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,725,687	11,962,519	0	25,646,083	23,920,396
Reserves - Capital:	\$0	\$1,725,687	\$11,962,519	\$0	\$25,646,083	\$23,920,396
TOTAL EXPENDITURES:	\$11,594,140	\$55,805,306	\$65,044,659	\$9,227,177	\$44,954,776	-\$10,850,530

FUND 332 – PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes funding the OC Sales Center. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

REVENUES

Revenue includes Fund Balance which will be revised once the balance remaining from currently funded capital projects is determined.

332 - PUBLIC IMP REV BONDS SERIES 2017

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	126,553	0	0	-36,741	0	0
Fund Balance	0	2,999,560	3,226,031	0	699,512	-2,300,048
Total	126,553	2,999,560	3,226,031	-36,741	699,512	-2,300,048
Expenditures						
Capital Outlay	94,011	2,239,071	2,538,988	397,400	500,000	-1,739,071
Reserves - Operating	0	760,489	560,490	0	199,512	-560,977
Reserves - Restricted	0	0	126,553	0	0	0
Total	94,011	2,999,560	3,226,031	397,400	699,512	-2,300,048

332-PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	94,011	2,239,071	2,538,988	397,400	500,000	-1,739,071
Capital Outlay:	\$94,011	\$2,239,071	\$2,538,988	\$397,400	\$500,000	-\$1,739,071
Reserves - Operating:						
5990050 - Res For Other - Undesignated	0	760,489	560,490	0	199,512	-560,977
Reserves - Operating:	\$0	\$760,489	\$560,490	\$0	\$199,512	-\$560,977
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	126,553	0	0	0
Reserves - Restricted:	\$0	\$0	\$126,553	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$94,011	\$2,999,560	\$3,226,031	\$397,400	\$699,512	-\$2,300,048

FUND 334 – TRANSPORTATION IMPROVEMENTS CONSTRUCTION

TRENDS & ISSUES

This Fund was established as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified Complete Street projects. Projects funded by these proceeds are being cash-flowed each year based on the funding needs for that year.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes no new requests. The remaining balance for each project will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

Reserves for Capital includes funds for future capital needs.

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds which will be revised once the balance remaining from currently funded capital projects is determined.

334 - TRANSPORTATION IMP CONSTRUCTION FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Miscellaneous Revenues	6,281,208	0	0	4,047,584	0	0
Fund Balance	0	145,491,638	153,356,802	0	7,310,865	-138,180,773
Total	6,281,208	145,491,638	153,356,802	4,047,584	7,310,865	-138,180,773
Expenditures						
Capital Outlay	25,340,633	145,054,445	146,638,401	40,503,935	0	-145,054,445
Reserves - Capital	0	437,193	437,193	0	7,310,865	6,873,672
Reserves - Restricted	0	0	6,281,208	0	0	0
Total	25,340,633	145,491,638	153,356,802	40,503,935	7,310,865	-138,180,773

334-TRANSPORTATION IMPROVEMENT CONSTRUCTION FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	25,340,633	145,054,445	146,638,401	40,503,935	0	-145,054,445
Capital Outlay:	\$25,340,633	\$145,054,445	\$146,638,401	\$40,503,935	\$0	-\$145,054,445
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	437,193	437,193	0	7,310,865	6,873,672
Reserves - Capital:	\$0	\$437,193	\$437,193	\$0	\$7,310,865	\$6,873,672
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	6,281,208	0	0	0
Reserves - Restricted:	\$0	\$0	\$6,281,208	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$25,340,633	\$145,491,638	\$153,356,802	\$40,503,935	\$7,310,865	-\$138,180,773

ENTERPRISE FUNDS

Fund - Fund Title Page

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that the County establishes to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund accounts for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills.

Personnel Services

This Fund supports 24.30 FTEs, which is an increase of 1.00 FTE from the FY24 Adopted Budget due to a new position requested for a Heavy Equipment Operator. Overall, Personnel Services increased \$193,501 from the FY24 Adopted Budget due to the previously mentioned FTE increase as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$2,535,926 primarily due to increases in Other Contractual Services for the estimated increase in the curbside collection program.

Capital, Debt, Transfers Out and Reserves

Capital Outlay increased \$2,702,973 from the FY24 Adopted Budget. Capital outlay includes the replacement of a Bulb Crusher, the new Transfer Station Project, and the purchase of new fleet vehicles.

Debt Service includes payments for prior year vehicle leases.

Transfers Out decreased \$538,184 due to the one-time transfer to Fund 315 for the Partin Settlement Assemblage project, transfers for the cost allocation plan, and intergovernmental radio.

Reserves include the required amounts per policy. Specifically, Reserves Assigned include the required reserves for the Landfill Closure Liability, funds to offset the remaining reimbursement due from FEMA for Hurricane Irma, and funds for a new Transfer Station. Reserves Restricted include funds to support the Solid Waste Assessment program.

Overall, the FY25 Recommended Budget reflects an increase of \$10,170,489 from the FY24 Adopted Budget.

REVENUES

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

401-SOLID WASTE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Permits, Fees & Special Assessments	32,633,699	36,000,292	36,000,292	33,363,405	38,802,344	2,802,052
Charges For Services	3,699,987	3,521,660	3,521,660	2,003,472	3,491,047	-30,613
Miscellaneous Revenues	2,492,312	23,994	23,994	1,799,345	27,174	3,180
Less 5% Statutory Reduction	0	-1,977,298	-1,977,298	0	-2,116,028	-138,730
Transfers In	0	0	18,798	9,399	0	0
Other Sources	213,236	541,000	582,043	0	363,473	-177,527
Fund Balance	0	44,243,729	52,477,619	0	51,955,856	7,712,127
Total	39,039,233	82,353,377	90,647,108	37,175,621	92,523,866	10,170,489
Expenditures						
Personnel Services	1,493,054	1,808,156	1,808,156	1,325,316	2,001,657	193,501
Operating Expenses	28,244,656	29,994,643	31,199,251	18,046,718	32,530,569	2,535,926
Capital Outlay	0	666,000	707,243	290,727	3,368,973	2,702,973
Debt Service	1,374	86,020	86,020	10,226	155,145	69,125
Transfers Out	11,655,565	1,280,517	1,280,517	960,388	742,333	-538,184
Reserves - Operating	0	8,820,235	11,050,263	0	9,406,549	586,314
Reserves - Debt	0	43,010	43,010	0	63,641	20,631
Reserves - Capital	0	20,717,441	26,941,443	0	26,723,794	6,006,353
Reserves - Assigned	0	16,759,346	16,759,346	0	16,759,346	0
Reserves - Restricted	0	2,178,009	771,859	0	771,859	-1,406,150
Total	41,394,649	82,353,377	90,647,108	20,633,375	92,523,866	10,170,489

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	858,402	1,169,716	1,169,716	768,776	1,296,743	127,027
5120002 - Disaster Relief	24,689	0	0	0	0	0
5122000 - Car Allowance	330	0	0	637	938	938
5122001 - Cell Phone Allowance	0	0	0	30	38	38
5130001 - Vacancy Factor	0	-20,568	-20,568	0	-22,790	-2,222
5140000 - Overtime	1,297	5,500	5,500	1,660	5,500	0
5140003 - Overtime- Disaster Relief	516	0	0	0	0	0
5150300 - Class C Meals	0	0	0	4	0	0
5160000 - Compensated Annual Leave	66,920	0	0	41,265	0	0
5160010 - Compensated Ann Leave Payoff	8,874	0	0	3,019	0	0
5160020 - Compensated Admin Leave	1,734	0	0	3,114	0	0
5170000 - Compensated Sick Leave	39,205	0	0	34,627	0	0
5170010 - Compensated Sick Leave Payoff	10,209	0	0	11,090	0	0
5210000 - Fica Taxes	74,047	89,902	89,902	62,935	99,623	9,721
5220000 - Retirement Contributions	139,641	172,001	172,001	131,030	198,878	26,877
5221000 - Opeb Gasb 45	-29,780	0	0	0	0	0
5230000 - Health Insurance	246,224	331,271	331,271	224,781	358,949	27,678
5231000 - Life Insurance	976	1,193	1,193	880	1,320	127
5232000 - Dental Insurance	6,148	7,644	7,644	5,353	7,780	136
5233000 - Lt Disability Insurance	1,537	1,878	1,878	1,346	2,079	201
5233100 - St Disability Insurance	2,263	3,321	3,321	1,970	3,672	351
5240000 - Workers' Compensation	39,823	46,298	46,298	32,800	48,927	2,629
Personnel Services:	\$1,493,054	\$1,808,156	\$1,808,156	\$1,325,316	\$2,001,657	\$193,501
Operating Expenses:						
5310000 - Professional Services	205,944	189,995	276,027	6,677	187,000	-2,995
5310006 - Legal Fees	4,163	0	0	1,463	0	0
5312000 - Tax Collector Fees	520,837	632,966	632,966	593,273	633,786	820
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	27,495,738	28,648,180	29,766,956	17,113,448	31,188,481	2,540,301
5342000 - Landfill LT Care and Closure	244,963	603,000	603,000	116,703	603,000	0
5342001 - Landfill LT-CONTRA ACCT	-244,963	-603,000	-603,000	0	-603,000	0
5400000 - Travel And Per Diem	60	6,615	6,615	100	6,615	0
5410000 - Communications	6,658	8,252	8,252	5,598	8,649	397
5420000 - Freight & Postage Services	280	1,950	1,950	150	1,950	0
5430000 - Utility Services	8,848	7,500	7,500	3,836	7,500	0
5440000 - Rentals And Leases	3,109	8,200	8,200	1,962	7,900	-300
5450000 - Insurance	30,400	18,603	18,603	18,603	18,603	0
5460000 - Repair & Maintenance Svcs	53,874	56,488	56,488	46,780	56,488	0
5460010 - Repairs & Maint Software	0	2,000	2,000	1,500	2,000	0
5462000 - Rep & Maint-automotive	41,124	41,908	41,908	5,783	57,860	15,952
5462100 - Rep & Maint.-Sheriff's Site	0	30,600	30,600	908	14,000	-16,600
5462200 - Repair & Maint-Auto Direct	0	0	0	0	5,400	5,400
5470000 - Printing And Binding	3,057	5,000	5,000	242	6,300	1,300
5480000 - Promotional Activities	0	5,000	5,000	199	6,000	1,000
5490000 - Oth Current Chgs & Obligations	-378,845	38,275	38,275	853	38,275	0
5490011 - Cash over/shorts	-9	0	0	35	0	0
5490500 - Reimbursement Of Py Revenue	-200	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,083	7,876	7,876	7,876	8,214	338

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490502 - OH-Property & Liability Insuranc	2,699	1,702	1,702	1,702	1,702	0
5490503 - OH-Dental Insurance	1,818	1,887	1,887	1,887	1,968	81
5490504 - OH-Health Insurance	7,595	6,709	6,709	6,709	6,997	288
5490505 - OH-Life/AD&D, STD, LTD	1,352	1,537	1,537	1,537	1,603	66
5490509 - OH-Fleet Oversight	4,656	3,584	3,584	3,584	3,584	0
5490510 - OH-Fleet Maint	27,469	58,378	58,378	58,378	58,378	0
5490511 - OH-Fleet Fuel	0	7,434	7,434	7,434	7,434	0
5511000 - Office Supplies	2,085	4,250	4,250	533	3,650	-600
5512000 - Office Equipment	798	0	0	0	0	0
5520000 - Operating Supplies	20,214	46,267	46,067	9,930	47,658	1,391
5520020 - Computer Hardware, Non-Capit:	2,120	6,806	6,806	0	6,806	0
5521000 - Gas & Oil	52,476	72,563	72,563	28,531	61,500	-11,063
5522000 - Chemicals	0	0	0	95	0	0
5523000 - Protective Clothing	0	0	0	0	150	150
5525000 - Tools	0	500	500	409	500	0
5540000 - Books,pubs,subs & Membership	150	1,015	1,015	0	1,015	0
5550000 - Training	0	5,150	5,150	0	5,150	0
5590000 - Depreciation	119,103	67,003	67,003	0	67,003	0
Operating Expenses:	\$28,244,656	\$29,994,643	\$31,199,251	\$18,046,718	\$32,530,569	\$2,535,926
Capital Outlay:						
5640000 - Machinery & Equipment	0	25,000	25,200	0	5,500	-19,500
5640100 - Vehicles	0	0	41,043	0	42,423	42,423
5650000 - Construction In Progress	0	641,000	641,000	290,727	3,321,050	2,680,050
Capital Outlay:	\$0	\$666,000	\$707,243	\$290,727	\$3,368,973	\$2,702,973
Debt Service:						
5710000 - Principal	0	75,792	75,792	0	134,588	58,796
5720000 - Interest	1,374	10,228	10,228	10,226	20,557	10,329
Debt Service:	\$1,374	\$86,020	\$86,020	\$10,226	\$155,145	\$69,125
Transfers Out:						
5910001 - Tran Out-general Fund	1,107,165	1,171,190	1,171,190	878,393	719,694	-451,496
5910158 - Tran Out-intergov Radio Commu	23,738	24,327	24,327	18,245	22,639	-1,688
5910315 - Tran Out-General Capital Outlay	10,523,850	85,000	85,000	63,750	0	-85,000
5910510 - Tran Out Fleet	812	0	0	0	0	0
Transfers Out:	\$11,655,565	\$1,280,517	\$1,280,517	\$960,388	\$742,333	-\$538,184
Reserves - Operating:						
5990010 - Reserve For Cash	0	5,512,647	6,900,204	0	5,879,093	366,446
5990020 - Reserve For Contingency	0	3,307,588	4,150,059	0	3,527,456	219,868
Reserves - Operating:	\$0	\$8,820,235	\$11,050,263	\$0	\$9,406,549	\$586,314
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	43,010	43,010	0	63,641	20,631
Reserves - Debt:	\$0	\$43,010	\$43,010	\$0	\$63,641	\$20,631
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	20,717,441	26,941,443	0	26,723,794	6,006,353
Reserves - Capital:	\$0	\$20,717,441	\$26,941,443	\$0	\$26,723,794	\$6,006,353

401-SOLID WASTE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	9,752,853	9,752,853	0	9,752,853	0
5990060 - Reserves Assigned	0	7,006,493	7,006,493	0	7,006,493	0
Reserves - Assigned:	\$0	\$16,759,346	\$16,759,346	\$0	\$16,759,346	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,178,009	771,859	0	771,859	-1,406,150
Reserves - Restricted:	\$0	\$2,178,009	\$771,859	\$0	\$771,859	-\$1,406,150
TOTAL EXPENDITURES:	\$41,394,649	\$82,353,377	\$90,647,108	\$20,633,375	\$92,523,866	\$10,170,489

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway’s operations, maintenance, and debt service for the Transportation Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

Personnel Services

Personnel Services supports 2.05 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$17,734 primarily due to a mid-year staffing change, as well as due to the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes, which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$121,001, primarily due to increased banking and payment processing fees, as well as increasing pay-by-plate processing needs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay is not included at this point in the process, as ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible. Debt Service is established in accordance with the Bond documents. Transfers Out reflects the transfer to the General Fund for the cost allocation.

Reserves for Capital-Undesignated increased \$24,592,225 in support of future capital projects. Remaining Reserves support the required reserve levels per the Bond documents and the Budget Policy.

Overall, this Fund currently reflects an increase of \$22,944,104 over the FY24 Adopted Budget.

REVENUES

The primary revenue sources are Fund Balance, which will be revised once the balance remaining from currently funded capital projects is determined, and Tolls, which are projected to increase for FY25.

407-OSCEOLA PARKWAY

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	18,621,238	17,189,230	17,189,230	14,484,813	25,093,283	7,904,053
Miscellaneous Revenues	1,685,329	0	0	1,245,782	0	0
Less 5% Statutory Reduction	0	-859,462	-859,462	0	-1,254,664	-395,202
Fund Balance	0	37,547,580	49,410,406	0	52,982,833	15,435,253
Total	20,306,566	53,877,348	65,740,174	15,730,595	76,821,452	22,944,104
Expenditures						
Personnel Services	233,482	286,221	286,221	205,839	303,955	17,734
Operating Expenses	4,296,674	3,379,495	3,782,401	815,894	3,500,496	121,001
Capital Outlay	0	2,812,749	2,240,444	455,438	0	-2,812,749
Debt Service	6,449,434	9,215,050	9,215,050	7,175,550	9,211,050	-4,000
Transfers Out	111,737	127,961	127,961	95,971	169,839	41,878
Reserves - Operating	0	1,009,235	1,009,235	0	1,057,280	48,045
Reserves - Debt	0	23,711,059	24,652,712	0	24,652,712	941,653
Reserves - Capital	0	12,028,395	23,067,054	0	36,620,620	24,592,225
Reserves - Restricted	0	1,307,183	1,359,096	0	1,305,500	-1,683
Total	11,091,326	53,877,348	65,740,174	8,748,691	76,821,452	22,944,104

407-OSCEOLA PARKWAY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	128,810	182,085	182,085	120,535	199,103	17,018
5120002 - Disaster Relief	2,028	0	0	0	0	0
5122000 - Car Allowance	940	0	0	1,850	2,609	2,609
5122001 - Cell Phone Allowance	0	0	0	116	75	75
5130001 - Vacancy Factor	0	-3,187	-3,187	0	-3,483	-296
5140000 - Overtime	1,424	50	50	138	50	0
5140003 - Overtime- Disaster Relief	939	0	0	0	0	0
5150300 - Class C Meals	0	0	0	5	0	0
5160000 - Compensated Annual Leave	10,433	0	0	6,175	0	0
5160010 - Compensated Ann Leave Payoff	2,925	0	0	2,400	0	0
5160020 - Compensated Admin Leave	1,642	0	0	2,163	0	0
5170000 - Compensated Sick Leave	11,443	0	0	2,371	0	0
5170010 - Compensated Sick Leave Payoff	950	0	0	4,697	0	0
5210000 - Fica Taxes	11,656	13,933	13,933	10,106	15,232	1,299
5220000 - Retirement Contributions	32,479	39,154	39,154	28,240	43,591	4,437
5221000 - Opeb Gasb 45	-1,729	15,000	15,000	0	15,000	0
5230000 - Health Insurance	25,488	34,619	34,619	23,657	27,210	-7,409
5231000 - Life Insurance	139	186	186	132	203	17
5232000 - Dental Insurance	457	653	653	444	545	-108
5233000 - Lt Disability Insurance	217	287	287	198	312	25
5233100 - St Disability Insurance	292	470	470	267	493	23
5240000 - Workers' Compensation	2,948	2,971	2,971	2,343	3,015	44
Personnel Services:	\$233,482	\$286,221	\$286,221	\$205,839	\$303,955	\$17,734
Operating Expenses:						
5310000 - Professional Services	127,906	200,000	261,077	99,850	200,000	0
5340000 - Other Contractual Services	1,613,569	315,550	315,550	317,823	400,550	85,000
5340001 - Miscellaneous Contractual Svcs	27,565	13,000	13,000	27,790	47,000	34,000
5400000 - Travel And Per Diem	355	0	0	200	0	0
5410000 - Communications	21,638	23,985	23,985	15,017	23,985	0
5420000 - Freight & Postage Services	375	0	0	0	0	0
5430000 - Utility Services	76,345	63,900	63,900	43,014	63,900	0
5450000 - Insurance	785	854	854	854	854	0
5460000 - Repair & Maintenance Svcs	491,042	821,421	1,163,250	303,434	826,421	5,000
5470000 - Printing And Binding	5,600	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	5,000	5,000	3,750	5,000	0
5490501 - OH-Workers' Compensation	547	695	695	695	695	0
5490502 - OH-Property & Liability Insuranc	70	78	78	78	78	0
5490503 - OH-Dental Insurance	142	164	164	164	165	1
5490504 - OH-Health Insurance	586	591	591	591	591	0
5490505 - OH-Life/AD&D, STD, LTD	106	134	134	134	134	0
5511000 - Office Supplies	250	250	250	0	250	0
5521000 - Gas & Oil	0	3,000	3,000	0	0	-3,000
5540000 - Books,pubs,subs & Membership	2,500	2,500	2,500	2,500	2,500	0
5590000 - Depreciation	1,927,294	1,928,373	1,928,373	0	1,928,373	0
Operating Expenses:	\$4,296,674	\$3,379,495	\$3,782,401	\$815,894	\$3,500,496	\$121,001
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	132,885	132,885	0	0

407-OSCEOLA PARKWAY

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	2,812,749	2,107,559	322,553	0	-2,812,749
Capital Outlay:	\$0	\$2,812,749	\$2,240,444	\$455,438	\$0	-\$2,812,749
Debt Service:						
5710000 - Principal	0	1,940,000	1,940,000	0	2,140,000	200,000
5720000 - Interest	6,447,934	7,273,550	7,273,550	7,174,050	7,069,550	-204,000
5730000 - Other Debt Service Costs	1,500	1,500	1,500	1,500	1,500	0
Debt Service:	\$6,449,434	\$9,215,050	\$9,215,050	\$7,175,550	\$9,211,050	-\$4,000
Transfers Out:						
5910001 - Tran Out-general Fund	111,737	127,961	127,961	95,971	169,839	41,878
Transfers Out:	\$111,737	\$127,961	\$127,961	\$95,971	\$169,839	\$41,878
Reserves - Operating:						
5990010 - Reserve For Cash	0	632,280	632,280	0	660,800	28,520
5990020 - Reserve For Contingency	0	376,955	376,955	0	396,480	19,525
Reserves - Operating:	\$0	\$1,009,235	\$1,009,235	\$0	\$1,057,280	\$48,045
Reserves - Debt:						
5990030 - Reserve for Debt	0	23,711,059	24,652,712	0	24,652,712	941,653
Reserves - Debt:	\$0	\$23,711,059	\$24,652,712	\$0	\$24,652,712	\$941,653
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	12,028,395	23,067,054	0	36,620,620	24,592,225
Reserves - Capital:	\$0	\$12,028,395	\$23,067,054	\$0	\$36,620,620	\$24,592,225
Reserves - Restricted:						
5990070 - Reserves Restricted	0	1,307,183	1,359,096	0	1,305,500	-1,683
Reserves - Restricted:	\$0	\$1,307,183	\$1,359,096	\$0	\$1,305,500	-\$1,683
TOTAL EXPENDITURES:	\$11,091,326	\$53,877,348	\$65,740,174	\$8,748,691	\$76,821,452	\$22,944,104

INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

Personnel Services

Personnel Services supports 2.30 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$5,684 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased due to mid-year employee insurance selections, which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$388,543 over FY24 Adopted Budget primarily due to an increase in Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund is reflecting an increase of \$3,840,530 over the FY24 Adopted Budget at this stage in the budget process. However, this Fund will have changes after the finalization of Overhead Costs.

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY25 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

501-WORKERS' COMP INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	3,878,615	3,960,888	3,960,888	2,881,527	3,883,567	-77,321
Miscellaneous Revenues	1,597,909	0	0	416,674	0	0
Fund Balance	0	4,079,215	7,940,014	0	7,997,066	3,917,851
Total	5,476,524	8,040,103	11,900,902	3,298,201	11,880,633	3,840,530
Expenditures						
Personnel Services	174,202	253,623	253,623	148,416	259,307	5,684
Operating Expenses	2,326,816	3,460,170	3,460,170	1,681,490	3,848,713	388,543
Transfers Out	61,353	68,352	68,352	51,264	81,867	13,515
Reserves - Claims	0	1,940,698	5,801,497	0	4,444,717	2,504,019
Reserves - Restricted	0	2,317,260	2,317,260	0	3,246,029	928,769
Total	2,562,370	8,040,103	11,900,902	1,881,170	11,880,633	3,840,530

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	112,285	176,145	176,145	94,584	181,786	5,641
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	64	0	0	948	1,563	1,563
5130001 - Vacancy Factor	0	-3,084	-3,084	0	-3,183	-99
5140000 - Overtime	33	50	50	2	50	0
5160000 - Compensated Annual Leave	6,398	0	0	1,966	0	0
5160010 - Compensated Ann Leave Payoff	1,706	0	0	4,041	0	0
5160020 - Compensated Admin Leave	2,117	0	0	1,784	0	0
5170000 - Compensated Sick Leave	4,104	0	0	744	0	0
5170010 - Compensated Sick Leave Payoff	2,388	0	0	781	0	0
5210000 - Fica Taxes	9,697	13,480	13,480	7,841	13,910	430
5220000 - Retirement Contributions	22,372	31,093	31,093	19,338	32,234	1,141
5221000 - Opeb Gasb 45	-5,462	0	0	0	0	0
5230000 - Health Insurance	17,155	33,989	33,989	15,352	30,953	-3,036
5231000 - Life Insurance	122	180	180	100	185	5
5232000 - Dental Insurance	509	727	727	407	771	44
5233000 - Lt Disability Insurance	192	282	282	152	292	10
5233100 - St Disability Insurance	282	497	497	220	510	13
5240000 - Workers' Compensation	199	264	264	156	236	-28
Personnel Services:	\$174,202	\$253,623	\$253,623	\$148,416	\$259,307	\$5,684
Operating Expenses:						
5310000 - Professional Services	178,010	213,000	213,000	137,617	213,000	0
5340000 - Other Contractual Services	20,784	46,900	46,900	15,036	48,900	2,000
5450000 - Insurance	894	958	958	958	958	0
5450001 - Insurance Premium	390,889	450,000	450,000	461,066	465,000	15,000
5450002 - Insurance Admin Fees	34,554	42,000	42,000	32,618	46,000	4,000
5462000 - Rep & Maint-automotive	0	500	500	0	100	-400
5490300 - Claims	3,153,806	2,701,726	2,701,726	1,033,054	3,070,369	368,643
5490302 - Adjustment to Claim Liabilitie	-1,456,603	0	0	0	0	0
5490502 - OH-Property & Liability Insuranc	79	88	88	88	88	0
5490503 - OH-Dental Insurance	161	184	184	184	184	0
5490504 – OH-Health Insurance	668	663	663	663	663	0
5490505 – OH-Life/AD&D, STD, LTD	120	151	151	151	151	0
5521000 - Gas & Oil	33	1,000	1,000	56	300	-700
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	2,500	2,500	0	2,500	0
5590000 - Depreciation	3,421	0	0	0	0	0
Operating Expenses:	\$2,326,816	\$3,460,170	\$3,460,170	\$1,681,490	\$3,848,713	\$388,543
Transfers Out:						
5910001 - Tran Out-general Fund	61,353	68,352	68,352	51,264	81,867	13,515
Transfers Out:	\$61,353	\$68,352	\$68,352	\$51,264	\$81,867	\$13,515
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,940,698	5,801,497	0	4,444,717	2,504,019
Reserves - Claims:	\$0	\$1,940,698	\$5,801,497	\$0	\$4,444,717	\$2,504,019
Reserves - Restricted:						
5990070 - Reserves Restricted	0	2,317,260	2,317,260	0	3,246,029	928,769

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$2,317,260	\$2,317,260	\$0	\$3,246,029	\$928,769
TOTAL EXPENDITURES:	\$2,562,370	\$8,040,103	\$11,900,902	\$1,881,170	\$11,880,633	\$3,840,530

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

Personnel Services

Personnel Services supports 2.25 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$3,864 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased due to mid-year employee insurance selections which were partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$1,159,970 over FY24 Adopted Budget primarily due to an increase in Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses which will be revised pending the finalization of property and liability insurance rates.

Overall, this Fund is reflecting an increase of \$2,673,504 over the FY24 Adopted Budget at this stage in the budget process. However, this Fund will have changes after the completion of the Cost of Risk Analysis.

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage. Also included is Fund Balance.

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	8,105,399	8,637,481	8,637,481	8,631,036	8,321,770	-315,711
Miscellaneous Revenues	881,229	0	0	439,313	0	0
Transfers In	0	0	402	201	0	0
Fund Balance	0	5,696,333	7,593,421	0	8,685,548	2,989,215
Total	8,986,628	14,333,814	16,231,304	9,070,550	17,007,318	2,673,504
Expenditures						
Personnel Services	152,907	231,891	231,891	131,438	235,755	3,864
Operating Expenses	6,575,682	7,512,311	7,512,311	3,125,355	8,672,281	1,159,970
Transfers Out	57,436	73,046	73,046	54,785	75,245	2,199
Reserves - Claims	0	207,677	2,105,167	0	415,669	207,992
Reserves - Restricted	0	6,308,889	6,308,889	0	7,608,368	1,299,479
Total	6,786,025	14,333,814	16,231,304	3,311,577	17,007,318	2,673,504

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	99,483	162,087	162,087	84,758	167,166	5,079
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	26	0	0	379	625	625
5130001 - Vacancy Factor	0	-2,837	-2,837	0	-2,926	-89
5140000 - Overtime	33	50	50	2	50	0
5160000 - Compensated Annual Leave	5,982	0	0	2,092	0	0
5160010 - Compensated Ann Leave Payoff	1,947	0	0	3,579	0	0
5160020 - Compensated Admin Leave	1,857	0	0	1,523	0	0
5170000 - Compensated Sick Leave	4,034	0	0	744	0	0
5170010 - Compensated Sick Leave Payoff	1,646	0	0	702	0	0
5210000 - Fica Taxes	8,627	12,404	12,404	6,998	12,792	388
5220000 - Retirement Contributions	16,706	24,869	24,869	14,716	25,769	900
5221000 - Opeb Gasb 45	-5,340	0	0	0	0	0
5230000 - Health Insurance	16,663	33,471	33,471	14,985	30,395	-3,076
5231000 - Life Insurance	109	166	166	89	170	4
5232000 - Dental Insurance	492	713	713	394	751	38
5233000 - Lt Disability Insurance	171	261	261	136	268	7
5233100 - St Disability Insurance	254	464	464	201	476	12
5240000 - Workers' Compensation	177	243	243	140	219	-24
Personnel Services:	\$152,907	\$231,891	\$231,891	\$131,438	\$235,755	\$3,864
Operating Expenses:						
5310000 - Professional Services	197,657	363,000	363,000	100,568	363,000	0
5310006 - Legal Fees	391,592	0	0	2,300	0	0
5450001 - Insurance Premium	3,079,007	4,412,070	4,412,070	1,319,082	4,613,733	201,663
5450003 - Bonded Insurance	1,020	4,420	4,420	312	4,420	0
5490000 - Oth Current Chgs & Obligations	25,750	46,000	46,000	22,074	55,000	9,000
5490300 - Claims	2,772,617	2,681,454	2,681,454	1,696,956	3,630,761	949,307
5490302 - Adjustment to Claim Liabilitie	106,312	0	0	0	0	0
5490501 - OH-Workers' Compensation	608	762	762	762	762	0
5490503 - OH-Dental Insurance	157	183	183	183	183	0
5490504 - OH-Health Insurance	652	649	649	649	649	0
5490505 - OH-Life/AD&D, STD, LTD	117	148	148	148	148	0
5490509 - OH-Fleet Oversight	194	171	171	171	171	0
5490511 - OH-Fleet Fuel	0	354	354	354	354	0
5540000 - Books,pubs,subs & Membership	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$6,575,682	\$7,512,311	\$7,512,311	\$3,143,558	\$8,672,281	\$1,159,970
Transfers Out:						
5910001 - Tran Out-general Fund	57,436	73,046	73,046	54,785	75,245	2,199
Transfers Out:	\$57,436	\$73,046	\$73,046	\$54,785	\$75,245	\$2,199
Reserves - Claims:						
5990053 - Reserve For Claims	0	207,677	2,105,167	0	415,669	207,992
Reserves - Claims:	\$0	\$207,677	\$2,105,167	\$0	\$415,669	\$207,992
Reserves - Restricted:						
5990070 - Reserves Restricted	0	6,308,889	6,308,889	0	7,608,368	1,299,479

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Restricted:	\$0	\$6,308,889	\$6,308,889	\$0	\$7,608,368	\$1,299,479
TOTAL EXPENDITURES:	\$6,786,025	\$14,333,814	\$16,231,304	\$3,329,781	\$17,007,318	\$2,673,504

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Internal Service Fund is managed by HR-Risk Management (1261), which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty, and General Liability Insurance.

Personnel Services

Personnel Services supports .83 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$3,856 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$10,283 over FY24 Adopted Budget primarily due to an increase in Claims.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund is reflecting an increase of \$101,823 over the FY24 Adopted Budget at this stage in the budget process. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments, and employee contributions. Also included is Fund Balance.

503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	1,202,802	1,327,005	1,327,005	946,797	1,339,354	12,349
Miscellaneous Revenues	47,607	0	0	36,839	0	0
Fund Balance	0	1,111,834	1,249,501	0	1,201,308	89,474
Total	1,250,409	2,438,839	2,576,506	983,637	2,540,662	101,823
Expenditures						
Personnel Services	81,868	83,667	83,667	61,508	87,523	3,856
Operating Expenses	1,000,807	1,029,215	1,029,215	731,065	1,039,498	10,283
Transfers Out	55,103	55,886	55,886	41,915	67,382	11,496
Reserves - Operating	0	10,000	10,000	0	10,000	0
Reserves - Claims	0	1,221,708	1,359,375	0	1,297,975	76,267
Reserves - Restricted	0	38,363	38,363	0	38,284	-79
Total	1,137,778	2,438,839	2,576,506	834,488	2,540,662	101,823

503-DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	50,719	56,378	56,378	34,575	58,638	2,260
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	13	0	0	212	313	313
5130001 - Vacancy Factor	0	-987	-987	0	-1,027	-40
5140000 - Overtime	33	50	50	2	50	0
5160000 - Compensated Annual Leave	3,570	0	0	1,491	0	0
5160010 - Compensated Ann Leave Payoff	1,067	0	0	3,169	0	0
5160020 - Compensated Admin Leave	509	0	0	302	0	0
5170000 - Compensated Sick Leave	3,036	0	0	1,369	0	0
5170010 - Compensated Sick Leave Payoff	247	0	0	380	0	0
5210000 - Fica Taxes	4,502	4,318	4,318	3,115	4,490	172
5220000 - Retirement Contributions	8,504	9,087	9,087	6,676	9,484	397
5221000 - Opeb Gasb 45	-3,703	0	0	0	0	0
5230000 - Health Insurance	12,699	14,151	14,151	9,787	14,964	813
5231000 - Life Insurance	55	58	58	39	60	2
5232000 - Dental Insurance	272	278	278	182	215	-63
5233000 - Lt Disability Insurance	87	90	90	60	94	4
5233100 - St Disability Insurance	128	160	160	89	166	6
5240000 - Workers' Compensation	89	84	84	62	76	-8
Personnel Services:	\$81,868	\$83,667	\$83,667	\$61,508	\$87,523	\$3,856
Operating Expenses:						
5450000 - Insurance	362	346	346	346	346	0
5450002 - Insurance Admin Fees	59,481	59,262	59,262	40,100	59,855	593
5490300 - Claims	940,362	969,000	969,000	689,794	978,690	9,690
5490500 - Reimbursement Of Py Revenue	0	0	0	219	0	0
5490501 - OH-Workers' Compensation	252	282	282	282	282	0
5490502 - OH-Property & Liability Insuranc	32	32	32	32	32	0
5490504 - OH-Health Insurance	269	239	239	239	239	0
5490505 - OH-Life/AD&D, STD, LTD	49	54	54	54	54	0
Operating Expenses:	\$1,000,807	\$1,029,215	\$1,029,215	\$731,065	\$1,039,498	\$10,283
Transfers Out:						
5910001 - Tran Out-general Fund	55,103	55,886	55,886	41,915	67,382	11,496
Transfers Out:	\$55,103	\$55,886	\$55,886	\$41,915	\$67,382	\$11,496
Reserves - Operating:						
5990020 - Reserve For Contingency	0	10,000	10,000	0	10,000	0
Reserves - Operating:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,221,708	1,359,375	0	1,297,975	76,267
Reserves - Claims:	\$0	\$1,221,708	\$1,359,375	\$0	\$1,297,975	\$76,267
Reserves - Restricted:						
5990070 - Reserves Restricted	0	38,363	38,363	0	38,284	-79
Reserves - Restricted:	\$0	\$38,363	\$38,363	\$0	\$38,284	-\$79
TOTAL EXPENDITURES:	\$1,137,778	\$2,438,839	\$2,576,506	\$834,488	\$2,540,662	\$101,823

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund. For FY25, Health Insurance rates increased by 5%.

Personnel Services

Personnel Services supports 1.59 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$8,096 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures increased \$1,873,851 over FY24 Adopted Budget primarily due to an increase in Insurance Premium, Claims, and HRA Claims Payment.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established based on the actuarial report and for other general Claim expenses.

Overall, this Fund reflects an increase of \$985,682 over the FY24 Adopted Budget mainly due to an increase in charges for services. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officers, retirees, and employee contributions for health insurance. Also included is Fund Balance and Miscellaneous Revenue.

504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	27,017,698	34,800,538	34,800,538	21,293,040	36,804,717	2,004,179
Miscellaneous Revenues	2,555,150	868,665	868,665	964,407	860,000	-8,665
Less 5% Statutory Reduction	0	-43,433	-43,433	0	-43,000	433
Fund Balance	0	5,324,498	6,076,627	0	4,314,233	-1,010,265
Total	29,572,848	40,950,268	41,702,397	22,257,446	41,935,950	985,682
Expenditures						
Personnel Services	159,953	188,731	188,731	119,105	196,827	8,096
Operating Expenses	28,984,992	27,884,444	27,884,444	21,931,910	29,758,295	1,873,851
Transfers Out	258,012	154,136	154,136	115,602	333,805	179,669
Reserves - Claims	0	9,033,415	9,785,544	0	7,415,012	-1,618,403
Reserves - Restricted	0	3,689,542	3,689,542	0	4,232,011	542,469
Total	29,402,957	40,950,268	41,702,397	22,166,618	41,935,950	985,682

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	95,839	128,577	128,577	69,831	132,868	4,291
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	51	0	0	849	1,250	1,250
5130001 - Vacancy Factor	0	-2,252	-2,252	0	-2,323	-71
5140000 - Overtime	33	0	0	2	0	0
5160000 - Compensated Annual Leave	5,464	0	0	2,597	0	0
5160010 - Compensated Ann Leave Payoff	2,133	0	0	4,344	0	0
5160020 - Compensated Admin Leave	1,403	0	0	962	0	0
5170000 - Compensated Sick Leave	4,678	0	0	1,574	0	0
5170010 - Compensated Sick Leave Payoff	990	0	0	459	0	0
5210000 - Fica Taxes	8,455	9,836	9,836	6,124	10,167	331
5220000 - Retirement Contributions	18,741	23,203	23,203	15,260	24,075	872
5230000 - Health Insurance	21,011	27,955	27,955	16,305	29,527	1,572
5231000 - Life Insurance	104	133	133	78	135	2
5232000 - Dental Insurance	440	519	519	309	373	-146
5233000 - Lt Disability Insurance	164	205	205	120	210	5
5233100 - St Disability Insurance	239	361	361	173	372	11
5240000 - Workers' Compensation	168	194	194	120	173	-21
Personnel Services:	\$159,953	\$188,731	\$188,731	\$119,105	\$196,827	\$8,096
Operating Expenses:						
5310000 - Professional Services	93,250	97,750	97,750	63,750	98,000	250
5340000 - Other Contractual Services	0	21,538	21,538	0	0	-21,538
5340009 - Other Contractual Services-Open	727,086	767,000	767,000	480,860	767,000	0
5340010 - Other Contractual Services- Pres	251,611	351,000	351,000	195,989	351,000	0
5340011 - Other Contractual Services- Fixed	403,326	422,400	422,400	309,892	422,400	0
5340012 - Other Contractual Services- Technical	54,000	54,000	54,000	36,000	54,000	0
5420000 - Freight & Postage Services	1,700	1,850	1,850	0	1,870	20
5450000 - Insurance	584	662	662	662	662	0
5450001 - Insurance Premium	1,549,328	1,878,150	1,878,150	1,176,833	2,139,102	260,952
5450002 - Insurance Admin Fees	847,361	820,643	820,643	582,629	812,868	-7,775
5470000 - Printing And Binding	8,650	5,500	5,500	0	5,775	275
5490016 - Other-Wellness	6,162	47,265	47,265	12,209	75,362	28,097
5490300 - Claims	24,078,091	22,131,000	22,131,000	18,267,145	23,500,000	1,369,000
5490301 - HRA Claims Payment	957,699	1,280,680	1,280,680	805,109	1,525,250	244,570
5490501 - OH-Workers' Compensation	409	536	536	536	536	0
5490502 - OH-Property & Liability Insurance	52	61	61	61	61	0
5490503 - OH-Dental Insurance	104	129	129	129	129	0
5490505 - OH-Life/AD&D, STD, LTD	79	106	106	106	106	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	0	1,500	1,500	0	1,500	0
5590000 - Depreciation	5,499	2,174	2,174	0	2,174	0
Operating Expenses:	\$28,984,992	\$27,884,444	\$27,884,444	\$21,931,910	\$29,758,295	\$1,873,851
Transfers Out:						
5910001 - Tran Out-general Fund	258,012	154,136	154,136	115,602	333,805	179,669
Transfers Out:	\$258,012	\$154,136	\$154,136	\$115,602	\$333,805	\$179,669
Reserves - Claims:						
5990053 - Reserve For Claims	0	9,033,415	9,785,544	0	7,415,012	-1,618,403

504-HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Reserves - Claims:	\$0	\$9,033,415	\$9,785,544	\$0	\$7,415,012	-\$1,618,403
Reserves - Restricted:						
5990070 - Reserves Restricted	0	3,689,542	3,689,542	0	4,232,011	542,469
Reserves - Restricted:	\$0	\$3,689,542	\$3,689,542	\$0	\$4,232,011	\$542,469
TOTAL EXPENDITURES:	\$29,402,957	\$40,950,268	\$41,702,397	\$22,166,618	\$41,935,950	\$985,682

FUND 505 – LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long-Term, Short-Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Personnel Services

Personnel Services supports .68 FTEs, which is unchanged from the FY24 Adopted Budget. Personnel Services increased \$3,065 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenditures remains unchanged from FY24 Adopted Budget.

Capital, Debt, Transfers Out and Reserves

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves were established in accordance with the Budget Policy and funds are allocated for future Claims.

Overall, this Fund reflects an increase of \$83,544 over the FY24 Adopted Budget mainly due to an increase in Charges for Services. However, this Fund will be adjusted once Open Enrollment is completed to reflect costs associated with plan selections as well as revised Overhead rates.

REVENUES

The primary source of revenue is derived from charges related to life, long-term, and short-term disability rates to countywide departments and employees. Also included is Fund Balance.

505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	520,802	847,849	847,849	435,629	904,544	56,695
Miscellaneous Revenues	40,863	0	0	30,777	0	0
Fund Balance	0	918,097	956,270	0	944,946	26,849
Total	561,666	1,765,946	1,804,119	466,405	1,849,490	83,544
Expenditures						
Personnel Services	61,804	63,901	63,901	43,609	66,966	3,065
Operating Expenses	423,803	613,889	613,889	298,048	613,889	0
Transfers Out	38,506	49,645	49,645	37,234	57,560	7,915
Reserves - Operating	0	13,000	13,000	0	13,000	0
Reserves - Claims	0	1,025,511	1,063,684	0	1,098,075	72,564
Total	524,113	1,765,946	1,804,119	378,890	1,849,490	83,544

505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	38,650	42,997	42,997	24,505	44,718	1,721
5120002 - Disaster Relief	40	0	0	0	0	0
5122000 - Car Allowance	13	0	0	190	313	313
5130001 - Vacancy Factor	0	-752	-752	0	-785	-33
5140000 - Overtime	33	50	50	2	50	0
5160000 - Compensated Annual Leave	2,996	0	0	819	0	0
5160010 - Compensated Ann Leave Payoff	572	0	0	1,964	0	0
5160020 - Compensated Admin Leave	261	0	0	225	0	0
5170000 - Compensated Sick Leave	2,379	0	0	1,266	0	0
5170010 - Compensated Sick Leave Payoff	247	0	0	380	0	0
5210000 - Fica Taxes	3,404	3,292	3,292	2,171	3,426	134
5220000 - Retirement Contributions	6,803	7,271	7,271	4,974	7,586	315
5221000 - Opeb Gasb 45	-3,336	0	0	0	0	0
5230000 - Health Insurance	9,247	10,517	10,517	6,797	11,144	627
5231000 - Life Insurance	42	43	43	28	45	2
5232000 - Dental Insurance	222	228	228	140	216	-12
5233000 - Lt Disability Insurance	66	68	68	43	69	1
5233100 - St Disability Insurance	97	122	122	63	127	5
5240000 - Workers' Compensation	67	65	65	44	57	-8
Personnel Services:	\$61,804	\$63,901	\$63,901	\$43,609	\$66,966	\$3,065
Operating Expenses:						
5450000 - Insurance	297	283	283	283	283	0
5450001 - Insurance Premium	423,002	613,102	613,102	297,254	613,102	0
5490500 - Reimbursement Of Py Revenue	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	205	229	229	229	229	0
5490502 - OH-Property & Liability Insuranc	26	26	26	26	26	0
5490503 - OH-Dental Insurance	52	56	56	56	56	0
5490504 - OH-Health Insurance	221	193	193	193	193	0
Operating Expenses:	\$423,803	\$613,889	\$613,889	\$298,048	\$613,889	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	38,506	49,645	49,645	37,234	57,560	7,915
Transfers Out:	\$38,506	\$49,645	\$49,645	\$37,234	\$57,560	\$7,915
Reserves - Operating:						
5990020 - Reserve For Contingency	0	13,000	13,000	0	13,000	0
Reserves - Operating:	\$0	\$13,000	\$13,000	\$0	\$13,000	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	1,025,511	1,063,684	0	1,098,075	72,564
Reserves - Claims:	\$0	\$1,025,511	\$1,063,684	\$0	\$1,098,075	\$72,564
TOTAL EXPENDITURES:	\$524,113	\$1,765,946	\$1,804,119	\$378,890	\$1,849,490	\$83,544

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

Personnel Services

This Fund supports 1.20 FTEs which is a decrease of .10 FTE from the FY24 Adopted Budget due to the reallocation of Road and Bridge Director and Business Manager positions. Personnel Services decreased \$20,232 due to the above-mentioned FTE changes and the following:

- Retirement and Workers’ Compensation were adjusted based on rates set by the State
- Health and Dental Insurance decreased as a result of mid-year status changes which was partially offset by rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating Expenses decreased \$19,829 from the FY24 Adopted Budget primarily due to Other Contractual Services, which include costs to support operations. This decrease was partially offset by increases in Travel and Per Diem and Training costs for continued education, as well as increases in Communications, and Books and Publications, Subscriptions and Membership costs.

Capital, Debt, Transfers Out and Reserves

Debt Service decreased \$26,615 due to final vehicle lease payments being funded in Reserve for Debt.

Transfers Out includes a transfer to the General Fund for the cost allocation plan.

Reserves for Debt are budgeted to support final vehicle lease payments.

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet, which will be revised for the next stage of the Budget.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	147,634	123,907	123,907	123,907	198,162	74,255
Miscellaneous Revenues	9,689	0	0	7,319	0	0
Less 5% Statutory Reduction	0	0	0	0	-8,099	-8,099
Fund Balance	0	135,125	198,941	0	76,589	-58,536
Total	157,323	259,032	322,848	131,226	266,652	7,620
Expenditures						
Personnel Services	46,262	135,779	135,779	45,920	115,547	-20,232
Operating Expenses	8,376	55,184	21,756	13,196	35,355	-19,829
Debt Service	1,337	26,615	26,615	899	0	-26,615
Transfers Out	34,558	28,146	125,390	69,732	89,135	60,989
Reserves - Debt	0	13,308	13,308	0	26,615	13,307
Total	90,533	259,032	322,848	129,747	266,652	7,620

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	28,532	89,962	89,962	29,169	78,892	-11,070
5120002 - Disaster Relief	881	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,574	-1,574	0	-1,381	193
5160000 - Compensated Annual Leave	1,957	0	0	761	0	0
5160010 - Compensated Ann Leave Payoff	689	0	0	683	0	0
5160020 - Compensated Admin Leave	581	0	0	543	0	0
5170000 - Compensated Sick Leave	758	0	0	84	0	0
5170010 - Compensated Sick Leave Payoff	326	0	0	373	0	0
5210000 - Fica Taxes	2,457	6,881	6,881	2,295	6,034	-847
5220000 - Retirement Contributions	4,138	12,208	12,208	4,240	10,753	-1,455
5221000 - Opeb Gasb 45	-1,152	0	0	0	0	0
5230000 - Health Insurance	6,147	26,717	26,717	7,107	20,203	-6,514
5231000 - Life Insurance	32	91	91	31	79	-12
5232000 - Dental Insurance	82	362	362	113	375	13
5233000 - Lt Disability Insurance	50	144	144	50	126	-18
5233100 - St Disability Insurance	73	256	256	74	228	-28
5240000 - Workers' Compensation	709	732	732	397	238	-494
Personnel Services:	\$46,262	\$135,779	\$135,779	\$45,920	\$115,547	-\$20,232
Operating Expenses:						
5340000 - Other Contractual Services	1,530	33,882	454	18	1,954	-31,928
5400000 - Travel And Per Diem	7	385	385	0	4,500	4,115
5410000 - Communications	1,751	3,750	3,750	2,084	5,760	2,010
5430000 - Utility Services	1,496	1,377	1,377	701	1,377	0
5450000 - Insurance	770	1,541	1,541	1,541	1,541	0
5460000 - Repair & Maintenance Svcs	287	1,634	1,634	171	1,634	0
5490501 - OH-Workers' Compensation	395	440	440	440	406	-34
5490502 - OH-Property & Liability Insuranc	68	141	141	141	141	0
5490503 - OH-Dental Insurance	102	105	105	105	97	-8
5490504 - OH-Health Insurance	424	374	374	374	346	-28
5490505 - OH-Life/AD&D, STD, LTD	76	86	86	86	80	-6
5490510 - OH-Fleet Maint	0	6,868	6,868	6,868	6,868	0
5511000 - Office Supplies	955	2,720	2,720	669	2,720	0
5520000 - Operating Supplies	0	426	426	0	426	0
5540000 - Books,pubs,subs & Membership	0	0	0	0	1,900	1,900
5550000 - Training	0	0	0	0	4,150	4,150
5590000 - Depreciation	515	1,455	1,455	0	1,455	0
Operating Expenses:	\$8,376	\$55,184	\$21,756	\$13,196	\$35,355	-\$19,829
Debt Service:						
5710000 - Principal	0	25,716	25,716	0	0	-25,716
5720000 - Interest	1,337	899	899	899	0	-899
Debt Service:	\$1,337	\$26,615	\$26,615	\$899	\$0	-\$26,615
Transfers Out:						
5910001 - Tran Out-general Fund	32,554	28,146	89,186	51,630	89,135	60,989
5910104 - Tran Out-104	0	0	6,626	3,313	0	0
5910107 - Tran Out Library Fund	0	0	339	170	0	0
5910125 - Tran Out-env Land Maintenance	0	0	820	410	0	0
5910134 - Tran Out - Fire	0	0	17,107	8,554	0	0

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910148 - Tran Out-building Fund	0	0	3,686	1,843	0	0
5910155 - Tran Out-w192 Phase I	0	0	408	204	0	0
5910158 - Tran Out-intergov Radio Commu	2,004	0	303	152	0	0
5910401 - Tran Out-solid Waste	0	0	2,896	1,448	0	0
5910502 - Tran Out - Prop & Casualty	0	0	47	24	0	0
5910510 - Tran Out Fleet	0	0	3,925	1,963	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	47	24	0	0
Transfers Out:	\$34,558	\$28,146	\$125,390	\$69,732	\$89,135	\$60,989
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	13,308	13,308	0	26,615	13,307
Reserves - Debt:	\$0	\$13,308	\$13,308	\$0	\$26,615	\$13,307
TOTAL EXPENDITURES:	\$90,533	\$259,032	\$322,848	\$129,747	\$266,652	\$7,620

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost incurred by the County for the maintenance of large vehicles.

Personnel Services

This Fund supports 19.30 FTEs, which is an increase of 1.00 FTE from the FY24 Adopted Budget due to the new position requested for a Fleet Maintenance Supervisor. Personnel Services increased \$136,828 from the FY24 Adopted Budget due to the previously mentioned FTE increase as well as the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased due to the above-mentioned FTE additions, as well as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating increased \$627,376 over the FY24 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Capital, Debt, Transfers Out and Reserves

Capital Outlay includes requests for new vehicles.

Debt Service as well as Reserves for Debt are budgeted to support new vehicles lease payments.

Transfers Out include a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

As maintenance activities can fluctuate, the Fund Balance will require additional review throughout the budget process to ensure balances from FY24 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made.

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Revenue is also generated by an overhead allocation, which will be revised for the next stage of the Budget.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
	0	0	0	13,736	0	0
Charges For Services	3,504,493	3,467,108	3,467,108	2,007,553	4,391,095	923,987
Miscellaneous Revenues	39,484	0	0	29,285	0	0
Less 5% Statutory Reduction	0	0	0	0	-75,822	-75,822
Transfers In	30,000	0	3,925	1,963	0	0
Other Sources	0	0	0	0	329,622	329,622
Fund Balance	0	0	312,993	0	0	0
Total	3,573,977	3,467,108	3,784,026	2,052,537	4,644,895	1,177,787
Expenditures						
Personnel Services	1,180,470	1,600,345	1,295,345	985,365	1,737,173	136,828
Operating Expenses	1,603,450	1,447,258	1,795,667	1,353,873	2,074,634	627,376
Capital Outlay	0	0	0	0	329,622	329,622
Debt Service	0	0	0	0	26,616	26,616
Transfers Out	477,065	419,505	693,014	451,383	463,542	44,037
Reserves - Debt	0	0	0	0	13,308	13,308
Total	3,260,985	3,467,108	3,784,026	2,790,622	4,644,895	1,177,787

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	705,012	1,036,255	731,255	584,706	1,128,064	91,809
5120002 - Disaster Relief	3,529	0	0	0	0	0
5130001 - Vacancy Factor	0	-18,693	-18,693	0	-20,300	-1,607
5140000 - Overtime	26,415	31,955	31,955	21,238	31,955	0
5140003 - Overtime- Disaster Relief	184	0	0	0	0	0
5150400 - Moving Expense	3,000	0	0	0	0	0
5160000 - Compensated Annual Leave	47,223	0	0	26,062	0	0
5160010 - Compensated Ann Leave Payoff	1,149	0	0	9,766	0	0
5160020 - Compensated Admin Leave	894	0	0	1,401	0	0
5170000 - Compensated Sick Leave	34,738	0	0	23,556	0	0
5170010 - Compensated Sick Leave Payoff	3,398	0	0	3,434	0	0
5210000 - Fica Taxes	60,074	81,721	81,721	48,564	88,739	7,018
5220000 - Retirement Contributions	102,758	144,957	144,957	90,538	158,112	13,155
5221000 - Opeb Gasb 45	-20,947	0	0	0	0	0
5230000 - Health Insurance	187,885	292,996	292,996	157,013	319,564	26,568
5231000 - Life Insurance	769	1,080	1,080	645	1,176	96
5232000 - Dental Insurance	4,111	5,646	5,646	3,259	5,575	-71
5233000 - Lt Disability Insurance	1,217	1,709	1,709	984	1,857	148
5233100 - St Disability Insurance	1,822	3,082	3,082	1,468	3,332	250
5240000 - Workers' Compensation	17,240	19,637	19,637	12,732	19,099	-538
Personnel Services:	\$1,180,470	\$1,600,345	\$1,295,345	\$985,365	\$1,737,173	\$136,828
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	11,000	11,000
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	8,241	14,723	14,723	5,834	16,877	2,154
5340008 - Other Contractual Svc- Auction	0	0	0	213	0	0
5400000 - Travel And Per Diem	2,448	3,300	3,300	1,787	3,300	0
5410000 - Communications	2,815	4,110	4,110	1,222	10,205	6,095
5420000 - Freight & Postage Services	228	550	550	0	550	0
5430000 - Utility Services	10,395	10,328	10,328	5,254	10,328	0
5440000 - Rentals And Leases	1,983	2,791	2,791	2,016	2,791	0
5450000 - Insurance	17,005	19,126	19,126	19,126	19,126	0
5460000 - Repair & Maintenance Svcs	10,257	61,580	66,580	48,818	26,580	-35,000
5462000 - Rep & Maint-automotive	1,350,860	1,080,275	1,423,684	1,192,076	1,731,694	651,419
5462999 - Rep & Maint-Auto Contra Acct	-25,083	-27,000	-27,000	-3,911	-27,000	0
5470000 - Printing And Binding	59	0	0	79	0	0
5490501 - OH-Workers' Compensation	5,564	6,185	6,185	6,185	6,523	338
5490502 - OH-Property & Liability Insuranc	1,510	1,750	1,750	1,750	1,750	0
5490503 - OH-Dental Insurance	1,426	1,483	1,483	1,483	1,564	81
5490504 - OH-Health Insurance	5,965	5,270	5,270	5,270	5,558	288
5490505 - OH-Life/AD&D, STD, LTD	1,061	1,207	1,207	1,207	1,273	66
5490509 - OH-Fleet Oversight	4,656	3,584	3,584	3,584	3,584	0
5490511 - OH-Fleet Fuel	0	7,434	7,434	7,434	7,434	0
5511000 - Office Supplies	720	1,070	1,070	432	2,000	930
5520000 - Operating Supplies	7,329	12,292	12,292	6,468	14,922	2,630
5521000 - Gas & Oil	67,757	100,125	100,125	33,978	72,000	-28,125
5524000 - Oper Supp-miscellaneous	1,591	2,700	2,700	519	3,000	300
5524500 - Cleaning Supplies	1,710	2,500	2,500	336	2,500	0

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Operating Expenses:						
5525000 - Tools	6,967	11,150	11,150	2,702	17,120	5,970
5525500 - Allowance	2,211	5,500	5,500	3,500	9,000	3,500
5540000 - Books,pubs,subs & Membership	3,698	6,350	6,350	4,628	12,080	5,730
5550000 - Training	4,886	25,000	25,000	1,884	25,000	0
5590000 - Depreciation	107,191	82,875	82,875	0	82,875	0
Operating Expenses:	\$1,603,450	\$1,447,258	\$1,795,667	\$1,353,873	\$2,074,634	\$627,376
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	33,622	33,622
5650000 - Construction In Progress	0	0	0	0	296,000	296,000
Capital Outlay:	\$0	\$0	\$0	\$0	\$329,622	\$329,622
Debt Service:						
5710000 - Principal	0	0	0	0	26,162	26,162
5720000 - Interest	0	0	0	0	454	454
Debt Service:	\$0	\$0	\$0	\$0	\$26,616	\$26,616
Transfers Out:						
5910001 - Tran Out-general Fund	462,032	399,195	478,178	338,888	442,552	43,357
5910104 - Tran Out-104	0	0	306	153	0	0
5910125 - Tran Out-env Land Maintenance	0	0	47	24	0	0
5910134 - Tran Out - Fire	0	0	188,024	94,012	0	0
5910148 - Tran Out-building Fund	0	0	93	47	0	0
5910155 - Tran Out-w192 Phase I	0	0	42	21	0	0
5910158 - Tran Out-intergov Radio Commu	15,033	20,310	20,321	15,238	20,990	680
5910401 - Tran Out-solid Waste	0	0	5,966	2,983	0	0
5910511 - Tran Out Fleet Fuel F511	0	0	37	19	0	0
Transfers Out:	\$477,065	\$419,505	\$693,014	\$451,383	\$463,542	\$44,037
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	13,308	13,308
Reserves - Debt:	\$0	\$0	\$0	\$0	\$13,308	\$13,308
TOTAL EXPENDITURES:	\$3,260,985	\$3,467,108	\$3,784,026	\$2,790,622	\$4,644,895	\$1,177,787

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

Personnel Services

This Fund supports 1.05 FTEs which remains unchanged from the FY24 Adopted Budget. Personnel Services increased \$3,955 over the FY24 Adopted Budget due to the following:

- Retirement and Workers' Compensation were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY25; however, those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment
- Salary adjustment as previously noted in the memorandum from the County Manager at the beginning of the Recommended Budget Book

Operating Expenses

Operating increased \$142,239 over the FY24 Adopted Budget primarily due to increases in Gas & Oil costs.

Capital, Debt, Transfers Out and Reserves

Capital Outlay does not include any new capital projects in this Fund. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Transfers Out include a transfer to the General Fund for the Cost Allocation.

Overall, this Fund decreased \$214,545 over the FY24 Adopted Budget.

REVENUES

The Fleet Fuel Internal Service Fund accounts for costs associated with the purchase of fuel by County Departments. This Fund is supported by the Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel, which will be revised for the next stage of the Budget.

511-FLEET FUEL INTERNAL SERVICE FUND

	FY23 Actuals	FY24 Adopted Budget	FY24 Revised Budget	FY24 YTD	FY25 Recommended Budget	FY25 Recommended minus FY24 Adopted
Revenues						
Charges For Services	1,623,421	2,168,866	2,168,866	1,184,869	2,452,250	283,384
Miscellaneous Revenues	37,365	0	0	26,940	0	0
Less 5% Statutory Reduction	0	0	0	0	-19,717	-19,717
Transfers In	0	0	84	42	0	0
Fund Balance	0	478,212	662,696	0	0	-478,212
Total	1,660,786	2,647,078	2,831,646	1,211,851	2,432,533	-214,545
Expenditures						
Personnel Services	84,598	97,573	97,573	72,379	101,528	3,955
Operating Expenses	1,903,934	2,052,410	2,236,978	1,050,052	2,194,649	142,239
Capital Outlay	0	353,646	155,275	0	0	-353,646
Transfers Out	100,490	143,449	341,820	206,772	136,356	-7,093
Total	2,089,022	2,647,078	2,831,646	1,329,203	2,432,533	-214,545

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Personnel Services:						
5120000 - Regular Salaries And Wages	42,797	56,866	56,866	38,866	59,153	2,287
5130001 - Vacancy Factor	0	-1,030	-1,030	0	-1,070	-40
5140000 - Overtime	28	2,000	2,000	96	2,000	0
5160000 - Compensated Annual Leave	5,178	0	0	2,469	0	0
5160010 - Compensated Ann Leave Payoff	231	0	0	620	0	0
5160020 - Compensated Admin Leave	298	0	0	310	0	0
5170000 - Compensated Sick Leave	527	0	0	853	0	0
5170010 - Compensated Sick Leave Payoff	365	0	0	0	0	0
5210000 - Fica Taxes	3,779	4,503	4,503	2,957	4,679	176
5220000 - Retirement Contributions	6,187	7,988	7,988	5,865	8,335	347
5221000 - Opeb Gasb 45	4,553	0	0	0	0	0
5230000 - Health Insurance	19,092	25,401	25,401	18,983	26,693	1,292
5231000 - Life Insurance	45	59	59	44	61	2
5232000 - Dental Insurance	273	352	352	263	358	6
5233000 - Lt Disability Insurance	71	94	94	68	98	4
5233100 - St Disability Insurance	107	171	171	102	177	6
5240000 - Workers' Compensation	1,069	1,169	1,169	885	1,044	-125
Personnel Services:	\$84,598	\$97,573	\$97,573	\$72,379	\$101,528	\$3,955
Operating Expenses:						
5340000 - Other Contractual Services	79	680	680	26	680	0
5400000 - Travel And Per Diem	0	0	0	30	0	0
5410000 - Communications	414	2,360	2,360	242	2,360	0
5430000 - Utility Services	3,040	2,065	2,065	1,051	2,065	0
5450000 - Insurance	712	694	694	694	694	0
5460000 - Repair & Maintenance Svcs	27,983	86,376	86,376	43,091	86,376	0
5462000 - Rep & Maint-automotive	339	942	942	11	500	-442
5490501 - OH-Workers' Compensation	320	355	355	355	355	0
5490502 - OH-Property & Liability Insuranc	63	64	64	64	64	0
5490503 - OH-Dental Insurance	82	85	85	85	85	0
5490504 - OH-Health Insurance	342	303	303	303	303	0
5490505 - OH-Life/AD&D, STD, LTD	61	69	69	69	69	0
5490509 - OH-Fleet Oversight	194	171	171	171	171	0
5490510 - OH-Fleet Maint	58	3,434	3,434	3,434	3,434	0
5520000 - Operating Supplies	124	150	150	67	150	0
5521000 - Gas & Oil	1,769,717	1,908,946	2,093,514	1,000,263	2,048,368	139,422
5521999 - Gas & Oil Contra Acct	-1,487	-3,125	-3,125	-1,172	0	3,125
5524000 - Oper Supp-miscellaneous	80	500	500	0	500	0
5525000 - Tools	0	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	1,542	2,066	2,066	1,068	2,200	134
5541000 - Registration Fees	1,279	1,700	1,700	200	1,700	0
5590000 - Depreciation	98,993	44,325	44,325	0	44,325	0
Operating Expenses:	\$1,903,934	\$2,052,410	\$2,236,978	\$1,050,052	\$2,194,649	\$142,239
Capital Outlay:						
5650000 - Construction In Progress	0	353,646	155,275	0	0	-353,646
Capital Outlay:	\$0	\$353,646	\$155,275	\$0	\$0	-\$353,646
Transfers Out:						
5910001 - Tran Out-general Fund	97,483	143,449	267,651	169,688	136,356	-7,093

511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY23 Actuals:	FY24 Adopted:	FY24 Revised:	FY24 YTD:	FY25 Recommended:	FY25 Recommended minus FY24 Adopted:
EXPENDITURES:						
Transfers Out:						
5910104 - Tran Out-104	0	0	2,484	1,242	0	0
5910107 - Tran Out Library Fund	0	0	1,065	533	0	0
5910111 - Tran Out-ship State Housing	0	0	710	355	0	0
5910125 - Tran Out-env Land Maintenance	0	0	355	178	0	0
5910134 - Tran Out - Fire	0	0	49,327	24,664	0	0
5910148 - Tran Out-building Fund	0	0	7,452	3,726	0	0
5910155 - Tran Out-w192 Phase I	0	0	1,065	533	0	0
5910158 - Tran Out-intergov Radio Commu	3,007	0	710	355	0	0
5910168 - Trans Out Section 8	0	0	710	355	0	0
5910401 - Tran Out-solid Waste	0	0	9,936	4,968	0	0
5910502 - Tran Out - Prop & Casualty	0	0	355	178	0	0
Transfers Out:	\$100,490	\$143,449	\$341,820	\$206,772	\$136,356	-\$7,093
TOTAL EXPENDITURES:	\$2,089,022	\$2,647,078	\$2,831,646	\$1,329,203	\$2,432,533	-\$214,545