



OSCEOLA
COUNTY *be first
to what's next.*

TENTATIVE BUDGET FISCAL YEAR 2025



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OVERVIEW

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TO: Honorable Chair and County Commissioners
THROUGH: Don Fisher, County Manager
FROM: Matt Fuhrer, OMB Director
DATE: August 31, 2024
RE: Fiscal Year 2025 (FY25) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY25 Tentative Budget. As described in detail below, subsequent to the Recommended Budget in July, there have been changes resulting in a submitted Tentative Budget of \$2,942,181,194. This is an adjustment of \$978,582,117 from the Recommended Budget and a change of \$313,688,279 from the FY24 Adopted Budget. The most notable change from the Recommended budget in July is the incorporation of the ongoing grants and capital projects into the FY25 Tentative Budget. These transactions account for \$936,493,949 of the total change from the Recommended Budget. Additionally, the Tentative Budget reflects revisions to revenue and fund balance projections along with updates to the overhead allocations and personnel changes. The Tentative Budget continues to reflect a commitment to a high level of service to the citizens while maintaining millage rate stability for the past 14 years.

COUNTYWIDE BUDGET SUMMARY - FY25 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY24 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY24 Adopted Budget to the FY25 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “* **Variance.**” This column is the Tentative Budget minus the Recommended Budget.

It is important to note that all funds reflect the ongoing grants/contractual services and capital projects along with changes in personnel services as a result of employee health/dental plan selections during Open Enrollment and personnel allocation changes. Operating changes not specifically noted within the fund summary include overhead and insurance allocations. Staff also reviewed prior Fund Balance and Revenue projections, recently published Department of Revenue (DOR) projections, and additional receipts in order to continue to evaluate projections with the most recent available data. Additionally, reserves were adjusted in accordance with the Budget Policy after changes were made. As a result of the totality of the changes, staff respectfully submits the following summary to aid in the review of the reports.

COUNTYWIDE REVENUES: For the Tentative Budget, when compared to the Recommended Budget, there is an adjustment in revenues of \$978,582,117 which is primarily due to the revenue supporting the ongoing grant and capital projects being included at this stage of the budget development process.

Changes that are not a result of ongoing capital projects and grants/contractual obligations are identified below:

- Ad Valorem was reduced slightly from Recommended consistent with the proposed Millage Rates and distributed TRIM notice received by residents in late August.
- Other Taxes has no changes from the Recommended Budget.
- Permits, Fees, and Special Assessments increased overall due to the inclusion of the ongoing transportation projects associated with the Mobility Fee Funds even when including a reduction in the Local Provider Participation Program.
- Intergovernmental Revenue reflects an increase primarily due to the inclusion of ongoing capital projects and grants.
- Charges for Services increased as a result of the addition of ongoing NeoCity projects associated with the Cornerstone Contract and adjustments from employee plan selections during Open Enrollment, including all new FTE requests at the full benefit rate.
- Judgements, Fines & Forfeits increased slightly due to the additional Red Light Camera projected revenue associated with the newly implemented School Zone Speed Detection Program.
- Miscellaneous Revenues increased primarily due to a revised County EMS revenue projection.
- Transfers In increased primarily due to the allocation of funding into the designated categories as a result of the Johnson University property purchase.
- Other Sources increased due to the ongoing capital projects and grants primarily related to the Impact Fee Funds, Mobility Fee Funds and the Local Option Infrastructure Sales Tax Fund.
- Fund Balance increased due to the ongoing capital projects and grants.

COUNTYWIDE EXPENDITURES:

- The Tentative Budget now reflects adjustments due to employee plan selections during Open Enrollment.
- Operating adjustments since the Recommended Budget are primarily Overhead Allocations for the Internal Service Funds; inclusion of the Tax Collector’s budget request for FY25; and finalization of the allocation of property and general liability insurances across the different Funds and departments. In addition, the following changes occurred:
 - General Fund (001) – Small machine mowing contractual increase \$300K;
 - Tourism Development Tax Fund (106) – reduction in promotional activities for Osceola Heritage Park events: \$500K;
 - Section 8 Fund (168) - Increased the amount of HUD portable vouchers: \$4M; and
- Capital Outlay increased from the Recommended Budget due to ongoing projects and grants, which also includes the Multipurpose Community Facilities Program Grant for \$4M and IT-related software for \$1M.
- Debt Service was adjusted just over \$900K based on the Toho Water Authority Interlocal Agreement.
- Grants and Aids were revised to include adjustments related to the estimated carry-forward of remaining grant balances including the remaining ARPA funds.

- Transfers Out increased primarily due to the allocation of funding into the designated categories as a result of the Johnson University property purchase.
- Reserves continue to be set in accordance with Policy, State Statutes, actuarial reports, approved agreements, and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Claims, and Stability were all adjusted in accordance with the requirements within each specific Fund;
 - Reserves – Debt have been adjusted in accordance with bond requirements resulting in a decrease of just over \$2.7M due primarily to the reduction of the bond reserve in the Capital Improvement Revenue Bond (CIRB) 2019;
 - Reserves – Capital increased over \$19M primarily due to revised Fund Balance projections which are allocated in Reserves for future capital projects;
 - Reserves – Claims were adjusted in accordance with the adjustments to Fund Balance for future claims;
 - Reserves – Assigned decreased just over \$14M primarily due to the previously mentioned allocation of funds into designated categories as a result of the Johnson University property purchase;
 - Reserves – Restricted increased just over \$3M due to an increase in the Tourist Development Tax Fund and Solid Waste Fund;
 - Reserves – Stability increased just over \$2.5M due to the increase in the General Fund, Tourist Development Tax Funds and the Library District Fund.

FUND SUMMARY GROUPS - FY25 TENTATIVE BUDGET:

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below. Since some of the impacts for Countywide also impact the individual Fund Groups, the following will attempt to specifically identify what is unique to the Fund Group to avoid duplication.

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two Funds for FY25 is \$682,844,883 which is an adjustment of \$14,511,393 from the Recommended FY25 Budget. The Designated Ad Valorem Tax Fund (\$44,805,407) is dedicated to transportation needs and only accounts for the transfer to Fund 102-Transportation Trust Fund and is also reflected in the Transfers-Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund as compared to the Recommended Budget submitted in July.

Revenues: Consistent with the changes that were implemented and noted under the Countywide discussion.

Expenditures:

- There were no changes to Personnel Services other than those noted in the Countywide summary.

- Operating Expenses increased from the Recommended Budget by approximately \$1.6M due to the updated small machine mowing contracts, an updated Medical Examiner budget, and \$343K due to the inclusion of the Tax Collector’s submitted budget to reflect their FY25 request and overhead allocations.
- Capital Outlay increased by \$5.9M from the Recommended Budget due to the inclusion of the ongoing capital projects.
- Debt Service increased \$919K based on updated debt service schedules.
- Transfers Out has decreased over \$6.4M due to debt obligations, reduction to the Designated Ad Valorem Tax, and the updated Lynx partner allocation.
- Reserves were adjusted in accordance with the Budget Policy and overall increased over \$11M in large part due to the increase in Reserves Operating and an increase of \$1.6M in Reserves Stability.

SPECIAL REVENUE FUNDS: Each of the County’s Special Revenue Funds are detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds \$1,204,670,141 is an adjustment of \$412,109,380 more than the FY25 Recommended Budget and more than \$107,844,334 over the FY24 Adopted Budget.

Revenues: With the inclusion of the ongoing grant and capital projects, there is an increase in the Special Revenue funds due to adjustments to intergovernmental revenue and Fund Balance, the following changes are specific to the Special Revenue Funds from the Recommended Budget submitted in July:

- Ad Valorem Taxes reflects a slight change from the Recommended Budget in correlation to the proposed Millage Rates and distributed TRIM notice.
- Other Taxes, which includes Tourist Development Taxes, reflects no changes from the Recommended Budget.
- Permits, Fees & Special Assessments increased as a result of ongoing grants and capital projects.
- Intergovernmental Revenue reflects an increase due to the inclusion of the ongoing capital projects and grants.
- Charges for Services reflect an increase of just more than \$189K due to a revised projection for fire plan review fees and Clerk of the Circuit Court revised service charges.
- Miscellaneous Revenues increased slightly due to adjustments to revenue projections.
- Transfers In decreased just over \$2M primarily due to a revised LYNX partner allocation amount.
- The increases in Fund Balance are due primarily to increases associated with ongoing grants and projects included in the Tentative Budget.

Expenditures:

- Personnel Services reflects an increase primarily due to the carry forward of the Assistance to Firefighters Grant Program and adjustments to employee plan selections during Open Enrollment.
- Operating increased over \$19M primarily due to ongoing grants associated with stormwater drainage improvements, ARPA balances, as well as overhead allocations, and property & liability insurances.

- Capital Outlay increased over \$379M due primarily to the carry forward of ongoing transportation projects along with parks and TDT projects.
- Grants & Aids increased \$1.6M due to the carry forward of ARPA balances.
- Transfers Out increased from the Recommended budget primarily due to the transfer out to the Fire Capital Fund from the Countywide Fire Fund associated with new station construction.
- Reserves increased from the Recommended Budget primarily due to revised projections. Additionally, reserves were adjusted in accordance with the Budget Policy or specific requirements of the funding source.

DEBT SERVICE FUNDS: The County's Debt Service Funds establish payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget. Between the Recommended and Tentative Budgets, Fund Balance projections were revised resulting in an overall reduction of over \$2.7M.

CAPITAL PROJECT FUNDS: The County's Capital Project Funds account for management of the County's capital projects. These Funds are separated in accordance with the different funding sources and currently reflect an adjustment from the Recommended Budget of approximately \$549M as a result of ongoing capital projects and grants. In an effort to ensure funding availability, the following projects are included in the FY25 budget but shall only be authorized to proceed when revenue availability is confirmed.

- Compact Rapid Deployable WiFi Mobile Unit, \$91K
- Corrections - HVAC Control System Tracer, \$125K
- Courthouse Square Fire Alarm Panels, \$205K
- Emergency Operations Center Facility Modifications, \$500K
- Jail Control Room Interface Rehab, \$1.3M
- Sheriff's Admin Space Modifications, \$750K

ENTERPRISE FUNDS: The County has two Enterprise Funds – Landfill / Solid Waste and Osceola Parkway. The Solid Waste fund changed approximately \$3M from the Recommended Budget primarily due to the adjustment to the assessment revenue to match the revenue generated by the rate and units approved by the Board. Osceola Parkway changed approximately \$1M primarily associated with ongoing capital projects such as the toll facility upgrades and intelligent transportation system improvements.

INTERNAL SERVICE FUNDS: The Internal Service Funds account for goods and services provided to County departments on a cost reimbursement basis. Since the Recommended Budget, several of these Funds were impacted due to the completion of Open Enrollment. As a result of plan selections and required Reserve accounts, Charges for Services have been adjusted.

The Open Enrollment changes also impacted Expenditures as Personnel Services decreased slightly due to employee plan selections. Operating Expenses were adjusted as a result of overhead allocations. Fund Balance was revised based on updated projections. Reserves were adjusted in accordance with the Budget Policy and with the actuarial studies.

CONCLUSION: Within the Fund Groups are a number of individual, balanced Funds that are accounted for separately based on their specific requirements. As a result, in addition to the information provided in this memorandum, the FY25 Tentative Budget Book also includes the following for each Fund:

- 1) A Summary of the Major Trends/Issues impacting each Fund and highlights of the changes since the Recommended Budget;
- 2) A Fund Summary by Category, as well as a Departmental Summary for General Fund departments; and
- 3) Fund Information by Account.

As noted in the beginning of this memorandum, the reports will provide a comparison from the FY24 Adopted Budget to the FY25 Tentative Budget and identification of changes made to the budget since the Recommended Budget through the shaded column that is labeled “***Variance.**”

The FY25 Tentative Budget changed by \$978,582,117 since the Recommended Budget was presented in July and reflects an adjustment from the FY24 Adopted Budget of \$313,688,279 for a total Tentative Budget of \$2,942,181,194. The inclusion of the ongoing grants/contractual services and capital projects within the Tentative Budget enables a more accurate presentation of the FY25 Budget. In addition, the other changes can be reconciled through the aforementioned adjustments to revenue projections, Personnel Services, Operating, Capital, and Debt Service.

As always, should you have any questions related to the Tentative Budget, staff will make themselves available to assist.

Countywide Budget Summary

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|----------------------------|--------------------------------|------------------------------|-----------------------|------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 371,650,245 | \$ 420,720,275 | \$ 420,720,274 | \$(1) | \$ 49,070,029 |
| PY Delinquent Ad Valorem Tax | \$ 63,358 | \$ 70,009 | \$ 70,009 | \$ 0 | \$ 6,651 |
| Other Taxes | \$ 155,125,716 | \$ 167,583,021 | \$ 167,583,021 | \$ 0 | \$ 12,457,305 |
| Permits, Fees & Special Assessments | \$ 230,422,574 | \$ 200,512,689 | \$ 231,686,085 | \$ 31,173,396 | \$ 1,263,511 |
| Intergovernmental Revenue | \$ 366,610,352 | \$ 118,896,362 | \$ 261,153,330 | \$ 142,256,968 | \$(105,457,022) |
| Charges For Services | \$ 104,281,122 | \$ 116,060,572 | \$ 160,969,970 | \$ 44,909,398 | \$ 56,688,848 |
| Judgment, Fines & Forfeits | \$ 2,167,215 | \$ 2,556,721 | \$ 2,738,028 | \$ 181,307 | \$ 570,813 |
| Miscellaneous Revenues | \$ 38,488,162 | \$ 15,019,161 | \$ 15,923,600 | \$ 904,439 | \$(22,564,562) |
| Less 5% Statutory Reduction | \$(40,070,435) | \$(45,407,912) | \$(44,165,310) | \$ 1,242,602 | \$(4,094,875) |
| Subtotal: | 1,228,738,309 | \$ 996,010,898 | 1,216,679,007 | \$ 220,668,109 | \$(12,059,302) |
| Transfers In | \$ 155,544,838 | \$ 253,188,941 | \$ 264,914,815 | \$ 11,725,874 | \$ 109,369,977 |
| Other Sources | \$ 28,699,799 | \$ 37,311,014 | \$ 42,260,350 | \$ 4,949,336 | \$ 13,560,551 |
| Fund Balance | 1,215,509,969 | \$ 677,088,224 | 1,418,327,022 | \$ 741,238,798 | \$ 202,817,053 |
| REVENUES TOTAL: | \$ 2,628,492,915 | 1,963,599,077 | 2,942,181,194 | \$ 978,582,117 | \$ 313,688,279 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 188,143,601 | \$ 199,565,682 | \$ 201,872,733 | \$ 2,307,051 | \$ 13,729,132 |
| Operating Expenses | \$ 463,680,260 | \$ 467,001,233 | \$ 487,985,535 | \$ 20,984,302 | \$ 24,305,275 |
| Capital Outlay | 1,009,863,125 | \$ 168,712,716 | 1,090,294,038 | \$ 921,581,322 | \$ 80,430,913 |
| Debt Service | \$ 62,184,798 | \$ 63,678,550 | \$ 64,598,109 | \$ 919,559 | \$ 2,413,311 |
| Grants and Aids | \$ 40,409,736 | \$ 44,224,790 | \$ 46,579,723 | \$ 2,354,933 | \$ 6,169,987 |
| Subtotal: | 1,764,281,520 | \$ 943,182,971 | 1,891,330,138 | \$ 948,147,167 | \$ 127,048,618 |
| Transfers Out | \$ 277,851,815 | \$ 381,300,909 | \$ 393,088,841 | \$ 11,787,932 | \$ 115,237,026 |
| Reserves - Operating | \$ 150,729,382 | \$ 161,422,238 | \$ 170,831,975 | \$ 9,409,737 | \$ 20,102,593 |
| Reserves - Debt | \$ 67,867,179 | \$ 61,545,761 | \$ 58,785,747 | \$(2,760,014) | \$(9,081,432) |
| Reserves - Capital | \$ 184,050,197 | \$ 214,420,207 | \$ 233,815,486 | \$ 19,395,279 | \$ 49,765,289 |
| Reserves - Claims | \$ 13,429,009 | \$ 14,671,448 | \$ 15,946,221 | \$ 1,274,773 | \$ 2,517,212 |
| Reserves - Assigned | \$ 74,608,754 | \$ 63,810,492 | \$ 49,495,247 | \$(14,315,245) | \$(25,113,507) |
| Reserves - Restricted | \$ 36,784,037 | \$ 81,544,218 | \$ 84,627,259 | \$ 3,083,041 | \$ 47,843,222 |
| Reserves - Stability | \$ 58,891,022 | \$ 41,700,833 | \$ 44,260,280 | \$ 2,559,447 | \$(14,630,742) |
| EXPENDITURES TOTAL: | \$ 2,628,492,915 | 1,963,599,077 | 2,942,181,194 | \$ 978,582,117 | \$ 313,688,279 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

GENERAL FUND – FUND GROUP

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 310,471,638 | \$ 351,591,215 | \$ 351,591,215 | \$ 0 | \$ 41,119,577 |
| PY Delinquent Ad Valorem Tax | \$ 57,858 | \$ 67,009 | \$ 67,009 | \$ 0 | \$ 9,151 |
| Other Taxes | \$ 27,089,423 | \$ 33,028,708 | \$ 33,028,708 | \$ 0 | \$ 5,939,285 |
| Permits, Fees & Special Assessments | \$ 8,413,347 | \$ 8,205,167 | \$ 7,732,958 | \$(472,209) | \$(680,389) |
| Intergovernmental Revenue | \$ 49,762,983 | \$ 49,378,793 | \$ 50,282,955 | \$ 904,162 | \$ 519,972 |
| Charges For Services | \$ 1,968,201 | \$ 1,652,387 | \$ 1,729,709 | \$ 77,322 | \$(238,492) |
| Judgment, Fines & Forfeits | \$ 996,657 | \$ 1,024,296 | \$ 1,037,141 | \$ 12,845 | \$ 40,484 |
| Miscellaneous Revenues | \$ 2,831,235 | \$ 9,201,934 | \$ 9,201,934 | \$ 0 | \$ 6,370,699 |
| Less 5% Statutory Reduction | \$(19,333,911) | \$(21,907,770) | \$(21,925,825) | \$(18,055) | \$(2,591,914) |
| Subtotal: | \$ 382,257,431 | \$ 432,241,739 | \$ 432,745,804 | \$ 504,065 | \$ 50,488,373 |
| Transfers In | \$ 37,435,673 | \$ 83,319,575 | \$ 82,478,958 | \$(840,617) | \$ 45,043,285 |
| Other Sources | \$ 4,688,211 | \$ 5,156,274 | \$ 5,002,526 | \$(153,748) | \$ 314,315 |
| Fund Balance | \$ 161,934,790 | \$ 147,615,902 | \$ 162,617,595 | \$ 15,001,693 | \$ 682,805 |
| REVENUES TOTAL: | \$ 586,316,105 | \$ 668,333,490 | \$ 682,844,883 | \$ 14,511,393 | \$ 96,528,778 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 85,150,621 | \$ 90,245,653 | \$ 90,901,275 | \$ 655,622 | \$ 5,750,654 |
| Operating Expenses | \$ 101,435,284 | \$ 118,980,661 | \$ 120,590,270 | \$ 1,609,609 | \$ 19,154,986 |
| Capital Outlay | \$ 12,628,713 | \$ 3,737,989 | \$ 9,718,254 | \$ 5,980,265 | \$(2,910,459) |
| Debt Service | \$ 2,469,003 | \$ 2,858,058 | \$ 3,777,617 | \$ 919,559 | \$ 1,308,614 |
| Grants and Aids | \$ 35,210,150 | \$ 38,910,836 | \$ 39,594,696 | \$ 683,860 | \$ 4,384,546 |
| Subtotal: | \$ 236,893,771 | \$ 254,733,197 | \$ 264,582,112 | \$ 9,848,915 | \$ 27,688,341 |
| Transfers Out | \$ 231,958,517 | \$ 298,221,388 | \$ 291,801,026 | \$(6,420,362) | \$ 59,842,509 |
| Reserves - Operating | \$ 76,671,673 | \$ 80,591,928 | \$ 90,065,646 | \$ 9,473,718 | \$ 13,393,973 |
| Reserves - Debt | \$ 663,276 | \$ 857,801 | \$ 857,801 | \$ 0 | \$ 194,525 |
| Reserves - Capital | \$ 13,168,314 | \$ 309,181 | \$ 309,181 | \$ 0 | \$(12,859,133) |
| Reserves - Assigned | \$ 17,831,018 | \$ 19,275,595 | \$ 19,275,595 | \$ 0 | \$ 1,444,577 |
| Reserves - Restricted | \$ 3,001,172 | \$ 8,000,000 | \$ 8,000,000 | \$ 0 | \$ 4,998,828 |
| Reserves - Stability | \$ 6,128,364 | \$ 6,344,400 | \$ 7,953,522 | \$ 1,609,122 | \$ 1,825,158 |
| EXPENDITURES TOTAL: | \$ 586,316,105 | \$ 668,333,490 | \$ 682,844,883 | \$ 14,511,393 | \$ 96,528,778 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

| SPECIAL REVENUE FUND GROUP | | | | | |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 58,032,283 | \$ 65,624,658 | \$ 65,624,657 | \$(1) | \$ 7,592,374 |
| PY Delinquent Ad Valorem Tax | \$ 5,500 | \$ 3,000 | \$ 3,000 | \$ 0 | \$(2,500) |
| Other Taxes | \$ 81,776,635 | \$ 83,506,991 | \$ 83,506,991 | \$ 0 | \$ 1,730,356 |
| Permits, Fees & Special Assessments | \$ 185,708,935 | \$ 153,205,178 | \$ 184,962,093 | \$ 31,756,915 | \$(746,842) |
| Intergovernmental Revenue | \$ 162,887,207 | \$ 69,517,569 | \$ 210,870,375 | \$ 141,352,806 | \$ 47,983,168 |
| Charges For Services | \$ 26,268,389 | \$ 27,528,396 | \$ 27,718,045 | \$ 189,649 | \$ 1,449,656 |
| Judgment, Fines & Forfeits | \$ 1,170,558 | \$ 1,532,425 | \$ 1,700,887 | \$ 168,462 | \$ 530,329 |
| Miscellaneous Revenues | \$ 5,014,248 | \$ 4,917,553 | \$ 5,811,992 | \$ 894,439 | \$ 797,744 |
| Less 5% Statutory Reduction | \$(15,366,594) | \$(17,239,601) | \$(16,067,781) | \$ 1,171,820 | \$(701,187) |
| Subtotal: | \$ 505,497,161 | \$ 388,596,169 | \$ 564,130,259 | \$ 175,534,090 | \$ 58,633,098 |
| Transfers In | \$ 58,992,496 | \$ 105,431,039 | \$ 102,941,653 | \$(2,489,386) | \$ 43,949,157 |
| Other Sources | \$ 6,950,208 | \$ 10,689,471 | \$ 13,136,779 | \$ 2,447,308 | \$ 6,186,571 |
| Fund Balance | \$ 525,385,942 | \$ 287,844,082 | \$ 524,461,450 | \$ 236,617,368 | \$(924,492) |
| REVENUES TOTAL: | <u>1,096,825,807</u> | <u>792,560,761</u> | <u>1,204,670,141</u> | <u>412,109,380</u> | <u>107,844,334</u> |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 98,243,093 | \$ 104,213,791 | \$ 105,990,593 | \$ 1,776,802 | \$ 7,747,500 |
| Operating Expenses | \$ 284,736,672 | \$ 263,680,897 | \$ 283,327,301 | \$ 19,646,404 | \$(1,409,371) |
| Capital Outlay | \$ 404,511,092 | \$ 73,820,850 | \$ 453,094,241 | \$ 379,273,391 | \$ 48,583,149 |
| Debt Service | \$ 7,736,939 | \$ 8,894,928 | \$ 8,894,928 | \$ 0 | \$ 1,157,989 |
| Grants and Aids | \$ 5,199,586 | \$ 5,313,954 | \$ 6,985,027 | \$ 1,671,073 | \$ 1,785,441 |
| Subtotal: | \$ 800,427,382 | \$ 455,924,420 | \$ 858,292,090 | \$ 402,367,670 | \$ 57,864,708 |
| Transfers Out | \$ 28,210,285 | \$ 63,875,703 | \$ 67,753,291 | \$ 3,877,588 | \$ 39,543,006 |
| Reserves - Operating | \$ 63,444,750 | \$ 70,143,969 | \$ 70,108,829 | \$(35,140) | \$ 6,664,079 |
| Reserves - Debt | \$ 5,276,799 | \$ 4,986,960 | \$ 4,986,960 | \$ 0 | \$(289,839) |
| Reserves - Capital | \$ 120,973,167 | \$ 104,421,109 | \$ 108,279,430 | \$ 3,858,321 | \$(12,693,737) |
| Reserves - Assigned | \$ 7,787,147 | \$ 1,510,000 | \$ 1,510,000 | \$ 0 | \$(6,277,147) |
| Reserves - Restricted | \$ 17,943,619 | \$ 56,342,167 | \$ 57,432,783 | \$ 1,090,616 | \$ 39,489,164 |
| Reserves - Stability | \$ 52,762,658 | \$ 35,356,433 | \$ 36,306,758 | \$ 950,325 | \$(16,455,900) |
| EXPENDITURES TOTAL: | <u>1,096,825,807</u> | <u>792,560,761</u> | <u>1,204,670,141</u> | <u>412,109,380</u> | <u>107,844,334</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

| DEBT SERVICE FUND GROUP | | | | | |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| <u>REVENUES:</u> | | | | | |
| Current Ad Valorem Taxes | \$ 3,146,324 | \$ 3,504,402 | \$ 3,504,402 | \$ 0 | \$ 358,078 |
| Permits, Fees & Special Assessments | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 0 | \$ 0 |
| Miscellaneous Revenues | \$ 88,759 | \$ 12,500 | \$ 12,500 | \$ 0 | \$(76,259) |
| Less 5% Statutory Reduction | \$(176,754) | \$(190,845) | \$(190,845) | \$ 0 | \$(14,091) |
| Subtotal: | \$ 3,358,329 | \$ 3,626,057 | \$ 3,626,057 | \$ 0 | \$ 267,728 |
| Transfers In | \$ 35,045,832 | \$ 29,251,330 | \$ 26,257,683 | \$(2,993,647) | \$(8,788,149) |
| Fund Balance | \$ 38,813,431 | \$ 36,860,707 | \$ 37,106,243 | \$ 245,536 | \$(1,707,188) |
| REVENUES TOTAL: | \$ 77,217,592 | \$ 69,738,094 | \$ 66,989,983 | \$(2,748,111) | \$(10,227,609) |
| <u>EXPENDITURES:</u> | | | | | |
| Operating Expenses | \$ 79,285 | \$ 71,296 | \$ 70,089 | \$(1,207) | \$(9,196) |
| Debt Service | \$ 39,994,369 | \$ 39,827,600 | \$ 39,827,600 | \$ 0 | \$(166,769) |
| Subtotal: | \$ 40,073,654 | \$ 39,898,896 | \$ 39,897,689 | \$(1,207) | \$(175,965) |
| Transfers Out | \$ 312,613 | \$ 33,306 | \$ 46,416 | \$ 13,110 | \$(266,197) |
| Reserves - Debt | \$ 36,831,325 | \$ 29,805,892 | \$ 27,045,878 | \$(2,760,014) | \$(9,785,447) |
| EXPENDITURES TOTAL: | \$ 77,217,592 | \$ 69,738,094 | \$ 66,989,983 | \$(2,748,111) | \$(10,227,609) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

| CAPITAL PROJECTS FUND GROUP | | | | | |
|------------------------------------|-------------------------------------|---|---------------------------------------|-----------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| <u>REVENUES:</u> | | | | | |
| Other Taxes | \$ 46,259,658 | \$ 51,047,322 | \$ 51,047,322 | \$ 0 | \$ 4,787,664 |
| Intergovernmental Revenue | \$ 153,960,162 | \$ 0 | \$ 0 | \$ 0 | \$(153,960,162) |
| Charges For Services | \$ 0 | \$ 0 | \$ 42,960,602 | \$ 42,960,602 | \$ 42,960,602 |
| Miscellaneous Revenues | \$ 29,661,261 | \$ 0 | \$ 0 | \$ 0 | \$(29,661,261) |
| Less 5% Statutory Reduction | \$(2,312,983) | \$(2,552,366) | \$(2,552,366) | \$ 0 | \$(239,383) |
| Subtotal: | \$ 227,568,098 | \$ 48,494,956 | \$ 91,455,558 | \$ 42,960,602 | \$(136,112,540) |
| Transfers In | \$ 24,070,837 | \$ 35,186,997 | \$ 53,236,521 | \$ 18,049,524 | \$ 29,165,684 |
| Other Sources | \$ 16,520,380 | \$ 20,772,174 | \$ 23,375,168 | \$ 2,602,994 | \$ 6,854,788 |
| Fund Balance | \$ 389,841,183 | \$ 76,609,154 | \$ 562,332,110 | \$ 485,722,956 | \$ 172,490,927 |
| REVENUES TOTAL: | \$ 658,000,498 | \$ 181,063,281 | \$ 730,399,357 | \$ 549,336,076 | \$ 72,398,859 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$ 588,890,925 | \$ 87,455,282 | \$ 622,406,516 | \$ 534,951,234 | \$ 33,515,591 |
| Debt Service | \$ 2,656,802 | \$ 2,705,153 | \$ 2,705,153 | \$ 0 | \$ 48,351 |
| Subtotal: | \$ 591,547,727 | \$ 90,160,435 | \$ 625,111,669 | \$ 534,951,234 | \$ 33,563,942 |
| Transfers Out | \$ 14,969,757 | \$ 16,953,448 | \$ 31,261,044 | \$ 14,307,596 | \$ 16,291,287 |
| Reserves - Operating | \$ 760,489 | \$ 199,512 | \$ 199,512 | \$ 0 | \$(560,977) |
| Reserves - Debt | \$ 1,328,402 | \$ 1,138,832 | \$ 1,138,832 | \$ 0 | \$(189,570) |
| Reserves - Capital | \$ 17,162,880 | \$ 46,345,503 | \$ 60,737,994 | \$ 14,392,491 | \$ 43,575,114 |
| Reserves - Assigned | \$ 32,231,243 | \$ 26,265,551 | \$ 11,950,306 | \$(14,315,245) | \$(20,280,937) |
| EXPENDITURES TOTAL: | \$ 658,000,498 | \$ 181,063,281 | \$ 730,399,357 | \$ 549,336,076 | \$ 72,398,859 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

ENTERPRISE FUNDS FUND GROUP

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 36,000,292 | \$ 38,802,344 | \$ 38,691,034 | \$(111,310) | \$ 2,690,742 |
| Charges For Services | \$ 20,710,890 | \$ 28,584,330 | \$ 28,584,330 | \$ 0 | \$ 7,873,440 |
| Miscellaneous Revenues | \$ 23,994 | \$ 27,174 | \$ 27,174 | \$ 0 | \$ 3,180 |
| Less 5% Statutory Reduction | \$(2,836,760) | \$(3,370,692) | \$(3,365,127) | \$ 5,565 | \$(528,367) |
| Subtotal: | \$ 53,898,416 | \$ 64,043,156 | \$ 63,937,411 | \$(105,745) | \$ 10,038,995 |
| Other Sources | \$ 541,000 | \$ 363,473 | \$ 416,255 | \$ 52,782 | \$(124,745) |
| Fund Balance | \$ 81,791,309 | \$ 104,938,689 | \$ 109,191,663 | \$ 4,252,974 | \$ 27,400,354 |
| REVENUES TOTAL: | \$ 136,230,725 | \$ 169,345,318 | \$ 173,545,329 | \$ 4,200,011 | \$ 37,314,604 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,094,377 | \$ 2,305,612 | \$ 2,266,183 | \$(39,429) | \$ 171,806 |
| Operating Expenses | \$ 33,374,138 | \$ 36,031,065 | \$ 35,941,297 | \$(89,768) | \$ 2,567,159 |
| Capital Outlay | \$ 3,478,749 | \$ 3,368,973 | \$ 4,590,130 | \$ 1,221,157 | \$ 1,111,381 |
| Debt Service | \$ 9,301,070 | \$ 9,366,195 | \$ 9,366,195 | \$ 0 | \$ 65,125 |
| Subtotal: | \$ 48,248,334 | \$ 51,071,845 | \$ 52,163,805 | \$ 1,091,960 | \$ 3,915,471 |
| Transfers Out | \$ 1,408,478 | \$ 912,172 | \$ 912,172 | \$ 0 | \$(496,306) |
| Reserves - Operating | \$ 9,829,470 | \$ 10,463,829 | \$ 10,434,988 | \$(28,841) | \$ 605,518 |
| Reserves - Debt | \$ 23,754,069 | \$ 24,716,353 | \$ 24,716,353 | \$ 0 | \$ 962,284 |
| Reserves - Capital | \$ 32,745,836 | \$ 63,344,414 | \$ 64,488,881 | \$ 1,144,467 | \$ 31,743,045 |
| Reserves - Assigned | \$ 16,759,346 | \$ 16,759,346 | \$ 16,759,346 | \$ 0 | \$ 0 |
| Reserves - Restricted | \$ 3,485,192 | \$ 2,077,359 | \$ 4,069,784 | \$ 1,992,425 | \$ 584,592 |
| EXPENDITURES TOTAL: | \$ 136,230,725 | \$ 169,345,318 | \$ 173,545,329 | \$ 4,200,011 | \$ 37,314,604 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

| INTERNAL SERVICES FUND GROUP | | | | | |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| <u>REVENUES:</u> | | | | | |
| Charges For Services | \$ 55,333,642 | \$ 58,295,459 | \$ 59,977,284 | \$ 1,681,825 | \$ 4,643,642 |
| Miscellaneous Revenues | \$ 868,665 | \$ 860,000 | \$ 870,000 | \$ 10,000 | \$ 1,335 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(43,433)</u> | <u>\$(146,638)</u> | <u>\$(63,366)</u> | <u>\$ 83,272</u> | <u>\$(19,933)</u> |
| Subtotal: | \$ 56,158,874 | \$ 59,008,821 | \$ 60,783,918 | \$ 1,775,097 | \$ 4,625,044 |
| Other Sources | \$ 0 | \$ 329,622 | \$ 329,622 | \$ 0 | \$ 329,622 |
| <u>Fund Balance</u> | <u>\$ 17,743,314</u> | <u>\$ 23,219,690</u> | <u>\$ 22,617,961</u> | <u>\$(601,729)</u> | <u>\$ 4,874,647</u> |
| REVENUES TOTAL: | <u>\$ 73,902,188</u> | <u>\$ 82,558,133</u> | <u>\$ 83,731,501</u> | <u>\$ 1,173,368</u> | <u>\$ 9,829,313</u> |
| <u>EXPENDITURES:</u> | | | | | |
| Personnel Services | \$ 2,655,510 | \$ 2,800,626 | \$ 2,714,682 | \$(85,944) | \$ 59,172 |
| Operating Expenses | \$ 44,054,881 | \$ 48,237,314 | \$ 48,056,578 | \$(180,736) | \$ 4,001,697 |
| Capital Outlay | \$ 353,646 | \$ 329,622 | \$ 484,897 | \$ 155,275 | \$ 131,251 |
| <u>Debt Service</u> | <u>\$ 26,615</u> | <u>\$ 26,616</u> | <u>\$ 26,616</u> | <u>\$ 0</u> | <u>\$ 1</u> |
| Subtotal: | \$ 47,090,652 | \$ 51,394,178 | \$ 51,282,773 | \$(111,405) | \$ 4,192,121 |
| Transfers Out | \$ 992,165 | \$ 1,304,892 | \$ 1,314,892 | \$ 10,000 | \$ 322,727 |
| Reserves - Operating | \$ 23,000 | \$ 23,000 | \$ 23,000 | \$ 0 | \$ 0 |
| Reserves - Debt | \$ 13,308 | \$ 39,923 | \$ 39,923 | \$ 0 | \$ 26,615 |
| Reserves - Claims | \$ 13,429,009 | \$ 14,671,448 | \$ 15,946,221 | \$ 1,274,773 | \$ 2,517,212 |
| <u>Reserves - Restricted</u> | <u>\$ 12,354,054</u> | <u>\$ 15,124,692</u> | <u>\$ 15,124,692</u> | <u>\$ 0</u> | <u>\$ 2,770,638</u> |
| EXPENDITURES TOTAL: | <u>\$ 73,902,188</u> | <u>\$ 82,558,133</u> | <u>\$ 83,731,501</u> | <u>\$ 1,173,368</u> | <u>\$ 9,829,313</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|---|--|----------------------------|--------------------------------|--|
| Fund 001 - General Fund | | | | |
| Administration Building - 3rd Floor Reconfiguration - Public Defender | \$ - | \$ 46,530 | \$ - | \$ 46,530 |
| Administration Building - 4th Floor Reconfiguration | \$ - | \$ 43,735 | \$ - | \$ 43,735 |
| Animal Services - Digital Imaging Equipment | \$ - | \$ 57,000 | \$ - | \$ 57,000 |
| Animal Services - Replace Generators | \$ - | \$ 75,000 | \$ - | \$ 75,000 |
| Community Development - GPS Unit FY24 | \$ - | \$ 60,000 | \$ - | \$ 60,000 |
| Community Development - Permit Office Renovation | \$ - | \$ 16,625 | \$ - | \$ 16,625 |
| Corrections - 110 W Neptune Renovations | \$ - | \$ 196,267 | \$ - | \$ 196,267 |
| Corrections - Fire Alarm Replacement | \$ - | \$ 43,870 | \$ - | \$ 43,870 |
| Corrections - Replace HVAC RTUs | \$ - | \$ 483,814 | \$ - | \$ 483,814 |
| Corrections - Vehicles & Equipment | \$ - | \$ 109,937 | \$ - | \$ 109,937 |
| Courthouse Elevator Re-build | \$ - | \$ 98,400 | \$ - | \$ 98,400 |
| Courthouse Square Fire Alarm Panels | \$ - | \$ 443,884 | \$ - | \$ 443,884 |
| Eagle Bay | \$ - | \$ 2,642 | \$ - | \$ 2,642 |
| EMS Generators Replacements | \$ - | \$ 48,368 | \$ - | \$ 48,368 |
| EOC - HVAC System Control Upgrade | \$ - | \$ 18,614 | \$ - | \$ 18,614 |
| Holopaw Fire Station Well | \$ - | \$ 24,944 | \$ - | \$ 24,944 |
| LED Lights | \$ - | \$ 667,652 | \$ - | \$ 667,652 |
| McCormick Veteran's Center | \$ - | \$ 350,000 | \$ - | \$ 350,000 |
| Mosquito Control Facility | \$ - | \$ 1,650,000 | \$ - | \$ 1,650,000 |
| Parks - New & Replacement Vehicles & Equipment | \$ - | \$ 22,899 | \$ - | \$ 22,899 |
| Property Appraiser - Lobby Renovations | \$ - | \$ 17,962 | \$ - | \$ 17,962 |
| Pug Mill Warehouse Demolition | \$ - | \$ 110,516 | \$ - | \$ 110,516 |
| SO Admin Air Handler 1 & 2 | \$ - | \$ 126,700 | \$ - | \$ 126,700 |
| SO Admin Auto Transfer Switch | \$ - | \$ 42,772 | \$ - | \$ 42,772 |
| SO Admin Gen Transfer Switch | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Total: | \$ - | \$ 4,808,131 | \$ - | \$ 4,808,131 |
| Difference between Recommended and Tentative: | | | | \$ 4,808,131 |
| Fund 102 - Transportation Trust | | | | |
| Iteris Next Replacements | \$ - | \$ 97,305 | \$ - | \$ 97,305 |
| Sign Plotter | \$ - | \$ 175,000 | \$ - | \$ 175,000 |
| Transportation & Transit New & Replacement Vehicle/Equipment | \$ 360,000 | \$ 200,911 | \$ - | \$ 560,911 |
| Wire Carousel | \$ - | \$ 60,000 | \$ - | \$ 60,000 |
| Total: | \$ 360,000 | \$ 533,216 | \$ - | \$ 893,216 |
| Difference between Recommended and Tentative: | | | | \$ 533,216 |
| Fund 104 - Tourist Development | | | | |
| Additional Parking Lot for Orlando City | \$ 400,000 | \$ 286,726 | \$ - | \$ 686,726 |
| Austin Tindall New & Replacement Vehicles & Equipment | \$ - | \$ 61,998 | \$ - | \$ 61,998 |
| Austin Tindall Site Lighting | \$ 1,660,000 | \$ - | \$ - | \$ 1,660,000 |
| Bill Johnson Park | \$ - | \$ 197,582 | \$ - | \$ 197,582 |
| Boggy Creek | \$ - | \$ 4,702,554 | \$ - | \$ 4,702,554 |
| Fortune Lakeshore Multi-Use | \$ - | \$ 1,538,781 | \$ - | \$ 1,538,781 |
| KVLS Events Center Generator | \$ - | \$ 146,030 | \$ - | \$ 146,030 |
| Lake Cypress Parking | \$ 1,000,000 | \$ 1,005,837 | \$ - | \$ 2,005,837 |
| Lake Toho Pond Loop | \$ - | \$ 665,039 | \$ - | \$ 665,039 |
| OHP - Arena & Event Exhaust Fan | \$ - | \$ 662,000 | \$ - | \$ 662,000 |
| OHP - Arena Generator - ATS Replacement | \$ - | \$ 519,545 | \$ - | \$ 519,545 |
| OHP - Arena Lighting Controls Upgrade | \$ 475,000 | \$ - | \$ - | \$ 475,000 |
| OHP - Bi-Directional Amplification (BDA) Expansion | \$ 350,000 | \$ 159,374 | \$ - | \$ 509,374 |
| OHP - CEP and Arena HVAC Controls Upgrade Phase I | \$ 600,000 | \$ - | \$ - | \$ 600,000 |
| OHP - Facility Improvement | \$ - | \$ 26,000 | \$ - | \$ 26,000 |
| OHP - Fencing & Modification | \$ - | \$ 225,001 | \$ - | \$ 225,001 |
| OHP - Food Waste Reduction System | \$ - | \$ 200,000 | \$ - | \$ 200,000 |
| OHP - Lobby Lighting System | \$ - | \$ 905,690 | \$ - | \$ 905,690 |
| OHP - Replace AHU | \$ 1,500,000 | \$ - | \$ - | \$ 1,500,000 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|---|---------------------------|----------------------|---------------------|-------------------------|
| Fund 104 - Tourist Development (cont'd) | | | | |
| OHP - Smoke Evacuation System Modifications | \$ 1,400,000 | \$ 613,100 | \$ - | \$ 2,013,100 |
| 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 | \$ 11,915,257 | \$ - | \$ 19,935,257 |
| Difference between Recommended and Tentative: | | | | \$ 11,915,257 |
| Fund 107 - Library District | | | | |
| Hart Memorial Library - HVAC Equipment Replacement | \$ 700,000 | \$ - | \$ - | \$ 700,000 |
| Hart Memorial Library - Internet Café | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Kenansville Library AC Replacements | \$ - | \$ 70,000 | \$ - | \$ 70,000 |
| Library Bookmobile | \$ 142,000 | \$ - | \$ - | \$ 142,000 |
| St. Cloud Library Sign | \$ - | \$ 32,704 | \$ - | \$ 32,704 |
| Technology Library (Multipurpose Community Facility) | \$ 5,030,108 | \$ 560,000 | \$ - | \$ 5,590,108 |
| Total: | \$ 5,872,108 | \$ 962,704 | \$ - | \$ 6,834,812 |
| Difference between Recommended and Tentative: | | | | \$ 962,704 |
| Fund 115 - Court Facilities | | | | |
| Administration Building - 3rd Floor Reconfiguration - Public Defender | \$ - | \$ 5,001 | \$ - | \$ 5,001 |
| Courthouse - Bi-Directional Amplification (BDA) System | \$ - | \$ 45,845 | \$ - | \$ 45,845 |
| Courthouse - Courtroom Addition | \$ - | \$ 2,324,402 | \$ - | \$ 2,324,402 |
| Courthouse - Elevator Re-build | \$ - | \$ 618,571 | \$ - | \$ 618,571 |
| Courthouse - Employee Parking Security Enhancements | \$ - | \$ 356,634 | \$ - | \$ 356,634 |
| Courthouse - Hearing Room Reconfiguration | \$ - | \$ 38,809 | \$ - | \$ 38,809 |
| Courthouse Square Chiller 1 Replacement | \$ - | \$ 628,078 | \$ - | \$ 628,078 |
| Total: | \$ - | \$ 4,017,340 | \$ - | \$ 4,017,340 |
| Difference between Recommended and Tentative: | | | | \$ 4,017,340 |
| Fund 125 - Environmental Land Maintenance | | | | |
| New & Replacement Vehicles/Equipment | \$ 175,675 | \$ - | \$ - | \$ 175,675 |
| Total: | \$ 175,675 | \$ - | \$ - | \$ 175,675 |
| Difference between Recommended and Tentative: | | | | \$ - |
| Fund 141-Boating Improvement | | | | |
| Lake Cypress Parking | \$ - | \$ 83,598 | \$ - | \$ 83,598 |
| Lake Gentry Boat Ramp Renovation | \$ - | \$ 277,139 | \$ - | \$ 277,139 |
| Lake Runnymede Boat Ramp | \$ - | \$ 41,954 | \$ - | \$ 41,954 |
| Total: | \$ - | \$ 402,691 | \$ - | \$ 402,691 |
| Difference between Recommended and Tentative: | | | | \$ 402,691 |
| Fund 142 - East Zone Mobility Fees | | | | |
| ADA Sidewalk Improvements | \$ - | \$ 50,000 | \$ - | \$ 50,000 |
| Boggy Creek Road (Simpson Rd to Narcoossee) | \$ - | \$ 245,000 | \$ - | \$ 245,000 |
| Fortune-Simpson Intersection | \$ - | \$ 731,425 | \$ - | \$ 731,425 |
| Mbly-Old Melbourne Hwy Improvements | \$ - | \$ 57,610 | \$ - | \$ 57,610 |
| Neptune Road (Partin Settlement to US 192) | \$ - | \$ 8,576,355 | \$ - | \$ 8,576,355 |
| Total: | \$ - | \$ 9,660,390 | \$ - | \$ 9,660,390 |
| Difference between Recommended and Tentative: | | | | \$ 9,660,390 |
| Fund 143 - Mobility Fee West Zone | | | | |
| ADA Sidewalk Improvements | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Bill Beck Blvd, Segment B | \$ 275,000 | \$ (270,034) | \$ - | \$ 4,966 |
| Carroll St - JYP to Michigan | \$ 5,000,000 | \$ - | \$ - | \$ 5,000,000 |
| County Sidewalks | \$ - | \$ 34,000 | \$ - | \$ 34,000 |
| CR 532 Widening | \$ - | \$ 4,699,371 | \$ - | \$ 4,699,371 |
| Cross Prairie Pkwy (from Nolte Rd to West of the C-31 Canal) | \$ 5,000,000 | \$ - | \$ - | \$ 5,000,000 |
| Fortune Lakeshore Multi-Use | \$ - | \$ 66,100 | \$ - | \$ 66,100 |
| Marigold Safety Improvements | \$ 1,750,000 | \$ 939,093 | \$ - | \$ 2,689,093 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|--|---------------------------|-----------------------|---------------------|-------------------------|
| Fund 143 - Mobility Fee West Zone (cont'd) | | | | |
| Michigan Avenue Pedestrian Safety | \$ - | \$ 448,500 | \$ - | \$ 448,500 |
| Mobility - Bill Beck Blvd Segment A | \$ - | \$ 788,062 | \$ - | \$ 788,062 |
| Mobility - Life is Beautiful Way | \$ - | \$ 7,562,019 | \$ - | \$ 7,562,019 |
| Mobility - Logistic Center Prty Ded | \$ - | \$ 659,193 | \$ - | \$ 659,193 |
| Mobility - PDE W Connector/Sinclair Extension | \$ - | \$ 104,455 | \$ - | \$ 104,455 |
| Mobility - Storey Creek | \$ - | \$ 3,066,081 | \$ - | \$ 3,066,081 |
| Mobility - Thacker Avenue | \$ - | \$ 2,919,040 | \$ - | \$ 2,919,040 |
| Mobility - West Connector/Sinclair Extension | \$ - | \$ 2,000,000 | \$ - | \$ 2,000,000 |
| Mobility - Westside Blvd Ext | \$ - | \$ 2,841,354 | \$ - | \$ 2,841,354 |
| Mobility - Westside Blvd Ext Imp | \$ - | \$ 1,044,899 | \$ - | \$ 1,044,899 |
| Neovation Way | \$ 6,004,750 | \$ (2,300,000) | \$ - | \$ 3,704,750 |
| Neptune Road (Partin Settlement to US 192) | \$ 1,406,468 | \$ 47,754,653 | \$ - | \$ 49,161,121 |
| Old Lake Wilson Road (CR 532 to Assembly Ct.) | \$ - | \$ 7,228,861 | \$ - | \$ 7,228,861 |
| Partin Settlement Rd (Neptune Rd to E. Lakeshore) | \$ 851,505 | \$ - | \$ - | \$ 851,505 |
| Simpson Road (Myers Road to US 192) | \$ 325,721 | \$ - | \$ - | \$ 325,721 |
| South Poinciana Blvd (Pleasant Hill to Crescent Lakes) | \$ - | \$ 32,285,530 | \$ - | \$ 32,285,530 |
| Storey Creek Boulevard | \$ - | \$ 181,904 | \$ - | \$ 181,904 |
| Traffic Signal Replacement | \$ - | \$ 322,390 | \$ - | \$ 322,390 |
| Westside Boulevard | \$ - | \$ 9,951,497 | \$ - | \$ 9,951,497 |
| Total: | \$ 20,613,444 | \$ 122,626,968 | \$ - | \$ 143,240,412 |
| Difference between Recommended and Tentative: | | | | \$ 122,626,968 |
| Fund 145 - Red Light Cameras | | | | |
| Buenaventura Safety Improvements | \$ 1,130,273 | \$ - | \$ - | \$ 1,130,273 |
| Total: | \$ 1,130,273 | \$ - | \$ - | \$ 1,130,273 |
| Difference between Recommended and Tentative: | | | | \$ - |
| Fund 148 - Building Fund | | | | |
| Chambers AV Upgrades | \$ 125,000 | \$ (125,000) | \$ - | \$ - |
| EV Charging Stations | \$ - | \$ 170,000 | \$ - | \$ 170,000 |
| Mobile Permitting Office Trailer | \$ - | \$ 375,000 | \$ - | \$ 375,000 |
| Onsite Tech Improvements for Inspections | \$ - | \$ 2,000,000 | \$ - | \$ 2,000,000 |
| Permit Office Renovation | \$ - | \$ 1,677,875 | \$ - | \$ 1,677,875 |
| Permits Plus Upgrade | \$ - | \$ 810,342 | \$ - | \$ 810,342 |
| Solar Panels - Parking Garage | \$ - | \$ 4,381,374 | \$ - | \$ 4,381,374 |
| Total: | \$ 125,000 | \$ 9,289,591 | \$ - | \$ 9,414,591 |
| Difference between Recommended and Tentative: | | | | \$ 9,289,591 |
| Fund 149 - East 192 CRA | | | | |
| Beautification/Landscaping | \$ - | \$ 108,378 | \$ - | \$ 108,378 |
| Landscape E192 | \$ - | \$ 2,799,994 | \$ - | \$ 2,799,994 |
| NeoCity Streetlights | \$ 3,899,337 | \$ - | \$ - | \$ 3,899,337 |
| Total: | \$ 3,899,337 | \$ 2,908,372 | \$ - | \$ 6,807,709 |
| Difference between Recommended and Tentative: | | | | \$ 2,908,372 |
| Fund 151 - CDBG | | | | |
| Archie Gordon Memorial Park - Playground | \$ - | \$ - | \$ 132,000 | \$ 132,000 |
| Buenaventura Lake Trash Skimmer | \$ - | \$ - | \$ 94,020 | \$ 94,020 |
| Deerwood Elementary Sidewalk II | \$ - | \$ - | \$ 300,683 | \$ 300,683 |
| Replacement Sports Field Lighting - BVL Community Park | \$ 177,188 | \$ - | \$ - | \$ 177,188 |
| Royal Palm Playground | \$ 375,000 | \$ - | \$ - | \$ 375,000 |
| Total: | \$ 552,188 | \$ - | \$ 526,703 | \$ 1,078,891 |
| Difference between Recommended and Tentative: | | | | \$ 526,703 |
| Fund 154 - Constitutional Gas Tax | | | | |
| Road & Bridge-New & Replacement Vehicles/Equipment | \$ 1,429,644 | \$ 1,809,399 | \$ - | \$ 3,239,043 |
| Total: | \$ 1,429,644 | \$ 1,809,399 | \$ - | \$ 3,239,043 |
| Difference between Recommended and Tentative: | | | | \$ 1,809,399 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|--|---------------------------|---------------------|-----------------------|-------------------------|
| Fund 155 - West 192 MSBU | | | | |
| LED Lights | \$ - | \$ 274,925 | \$ - | \$ 274,925 |
| W192 Irrigation Updates | \$ - | \$ 300,000 | \$ - | \$ 300,000 |
| Total: | \$ - | \$ 574,925 | \$ - | \$ 574,925 |
| Difference between Recommended and Tentative: | | | | \$ 574,925 |
| Fund 156-Federal And State Grants | | | | |
| Boggy Creek Elementary & Parkway Middle Sidewalk | \$ 651,998 | \$ - | \$ - | \$ 651,998 |
| Buenaventura Boulevard Complete Streets | \$ 3,999,471 | \$ - | \$ 1,081,821 | \$ 5,081,292 |
| Buenaventura Safety Improvements | \$ 1,795,709 | \$ - | \$ 546,923 | \$ 2,342,632 |
| BVL Drainage Improvement | \$ - | \$ - | \$ 9,333,032 | \$ 9,333,032 |
| BVL Drainage Improvement Phase II | \$ - | \$ - | \$ 4,689,320 | \$ 4,689,320 |
| CENTER for Neovation Expansion | \$ - | \$ - | \$ 18,603,076 | \$ 18,603,076 |
| Deerwood Elementary Sidewalk II | \$ - | \$ - | \$ 944,227 | \$ 944,227 |
| Fortune Lakeshore Multi-Use | \$ - | \$ - | \$ 52,035 | \$ 52,035 |
| Fortune-Simpson Intersection | \$ - | \$ - | \$ 7,878,002 | \$ 7,878,002 |
| Funie Steed Road Intersection Improvements | \$ - | \$ - | \$ 964,031 | \$ 964,031 |
| Hickory Tree Elementary Sidewalk | \$ 165,945 | \$ - | \$ - | \$ 165,945 |
| Kissimmee St. Cloud Connector | \$ - | \$ - | \$ 4,362,415 | \$ 4,362,415 |
| Landscape E192 | \$ - | \$ - | \$ 2,669,070 | \$ 2,669,070 |
| Magnolia Bridge Replacement | \$ - | \$ - | \$ 1,500,000 | \$ 1,500,000 |
| Marigold Safety Improvements | \$ - | \$ - | \$ 13,405,560 | \$ 13,405,560 |
| Michigan Avenue Pedestrian Safety | \$ - | \$ - | \$ 1,978,000 | \$ 1,978,000 |
| N Lake Toho Restoration & Water Quality | \$ - | \$ - | \$ 400,000 | \$ 400,000 |
| NeoCity Multi-Use Lab Facility | \$ - | \$ - | \$ 16,135,750 | \$ 16,135,750 |
| NeoCity SCIF | \$ - | \$ - | \$ 1,372,300 | \$ 1,372,300 |
| Neptune Road (Partin Settlement to US 192) | \$ - | \$ - | \$ 7,819,364 | \$ 7,819,364 |
| OC 1st Floor Unsecure Area Buildout | \$ - | \$ - | \$ 863,000 | \$ 863,000 |
| OC Whitted Neighborhood Water System | \$ - | \$ - | \$ 1,450,000 | \$ 1,450,000 |
| Osceola Parkway Adaptive Signal System | \$ - | \$ - | \$ 200,000 | \$ 200,000 |
| Simpson Road Phase I | \$ - | \$ - | \$ 332,023 | \$ 332,023 |
| Sunbridge Parkway Extension | \$ - | \$ - | \$ 9,949,116 | \$ 9,949,116 |
| Technology Library (Multipurpose Community Facility) | \$ 4,000,000 | \$ - | \$ - | \$ 4,000,000 |
| Traffic Signal Replacements | \$ - | \$ - | \$ 1,266,664 | \$ 1,266,664 |
| Total: | \$ 10,613,123 | \$ - | \$ 107,795,729 | \$ 118,408,852 |
| Difference between Recommended and Tentative: | | | | \$ 107,795,729 |
| Fund 158-Intergovernmental Radio Communications | | | | |
| Comm Tower Ste B,C,D,E,G | \$ - | \$ 59,929 | \$ - | \$ 59,929 |
| Tower A Automatic Transfer Switch | \$ 70,000 | \$ 45,000 | \$ - | \$ 115,000 |
| Total: | \$ 70,000 | \$ 104,929 | \$ - | \$ 174,929 |
| Difference between Recommended and Tentative: | | | | \$ 104,929 |
| Fund 177-Fire Impact Fee | | | | |
| Fire Station 45 - Calypso Cay | \$ - | \$ 286,715 | \$ - | \$ 286,715 |
| Fire Station 67 - Austin Tindall | \$ - | \$ 101,946 | \$ - | \$ 101,946 |
| Fire Station 83 - Poinciana | \$ - | \$ 5,414,395 | \$ - | \$ 5,414,395 |
| Total: | \$ - | \$ 5,803,056 | \$ - | \$ 5,803,056 |
| Difference between Recommended and Tentative: | | | | \$ 5,803,056 |
| Fund 178-Parks Impact Fee | | | | |
| 65th Infantry Veterans Park (final phase) | \$ 87,800 | \$ 2,199,185 | \$ - | \$ 2,286,985 |
| Archie Gordon Memorial Park Stormwater and Parking | \$ 400,000 | \$ - | \$ - | \$ 400,000 |
| Boardwalk Park at Pleasant Hill Road | \$ 2,500,000 | \$ - | \$ - | \$ 2,500,000 |
| Campbell City Park/Community Center | \$ - | \$ 7,121,380 | \$ - | \$ 7,121,380 |
| East 192 CRA Parks | \$ 4,000,000 | \$ 976,742 | \$ - | \$ 4,976,742 |
| Holopaw Community Park | \$ - | \$ 994,956 | \$ - | \$ 994,956 |
| Intercession City Community Center | \$ - | \$ 177,511 | \$ - | \$ 177,511 |
| Kenansville Community Center Playground | \$ - | \$ 450,000 | \$ - | \$ 450,000 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|--|---------------------------|-----------------------|---------------------|-------------------------|
| Fund 178-Parks Impact Fee (cont'd) | | | | |
| Kings Highway Park | \$ - | \$ 594,380 | \$ - | \$ 594,380 |
| Lake Gentry Boat Ramp Renovation | \$ - | \$ 100,000 | \$ - | \$ 100,000 |
| Marydia Community Center | \$ - | \$ 3,520,893 | \$ - | \$ 3,520,893 |
| Oren Brown Replacement Park | \$ - | \$ 12,150,000 | \$ - | \$ 12,150,000 |
| Park Property Purchase - District 1 | \$ - | \$ 56,052 | \$ - | \$ 56,052 |
| Park Property Purchase - District 2 | \$ - | \$ 240,728 | \$ - | \$ 240,728 |
| Parks - Tree Spade | \$ 29,206 | \$ - | \$ - | \$ 29,206 |
| Rachel Lane Park | \$ - | \$ 62,186 | \$ - | \$ 62,186 |
| Shelby Cox Playground | \$ 268,000 | \$ - | \$ - | \$ 268,000 |
| Technology Library (Multipurpose Community Facility) | \$ 1,676,702 | \$ - | \$ - | \$ 1,676,702 |
| Westside Technology Park (Quina/Ancient Island) | \$ - | \$ 1,951,279 | \$ - | \$ 1,951,279 |
| Whispering Pines Intersection Improvements | \$ - | \$ 265,224 | \$ - | \$ 265,224 |
| Total: | \$ 8,961,708 | \$ 30,860,516 | \$ - | \$ 39,822,224 |
| Difference between Recommended and Tentative: | | | | \$ 30,860,516 |
| Fund 190-Mobility Fee Northeast District | | | | |
| Boggy Creek Road (Simpson to Narcoossee) | \$ 2,729,957 | \$ 6,044,957 | \$ - | \$ 8,774,914 |
| Buenaventura Safety Improvements | \$ 900,000 | \$ - | \$ - | \$ 900,000 |
| Cyrils Drive at Zuni Road Improvement | \$ - | \$ 1,602,087 | \$ - | \$ 1,602,087 |
| Cyrils Drive Improvement | \$ - | \$ 2,629,093 | \$ - | \$ 2,629,093 |
| Fortune-Simpson Intersection Improvement | \$ 746,907 | \$ 7,051,108 | \$ - | \$ 7,798,015 |
| Jack Brack (Narcoossee to Absher) | \$ - | \$ 3,171,240 | \$ - | \$ 3,171,240 |
| Jack Brack ROW (Absher to Sunbridge Boundary) | \$ - | \$ 2,367,798 | \$ - | \$ 2,367,798 |
| Mobility - Cyrils Drive | \$ - | \$ 15,501,866 | \$ - | \$ 15,501,866 |
| Mobility - Cyrils Drive Stormwater Improvement | \$ - | \$ 119,167 | \$ - | \$ 119,167 |
| Mobility - Pine Grove Road Improvement | \$ - | \$ 294,072 | \$ - | \$ 294,072 |
| Nova Road (US 192 to Sunbridge Boundary) | \$ - | \$ 5,353,683 | \$ - | \$ 5,353,683 |
| Partin Settlement Road (Neptune to E. Lakeshore) | \$ 591,725 | \$ 1,201,094 | \$ - | \$ 1,792,819 |
| Simpson Road (Myers Road to US 192) | \$ 2,388,620 | \$ - | \$ - | \$ 2,388,620 |
| Simpson Road Phase I | \$ - | \$ 992,188 | \$ - | \$ 992,188 |
| Total: | \$ 7,357,209 | \$ 46,328,353 | \$ - | \$ 53,685,562 |
| Difference between Recommended and Tentative: | | | | \$ 46,328,353 |
| Fund 191-Mobility Fee Southeast District | | | | |
| Mobility - Cedar Pn Ldge Pole Blvd | \$ - | \$ 508,653 | \$ - | \$ 508,653 |
| Mobility - Hickory Tree/Alligator Lake Imp | \$ - | \$ 919,863 | \$ - | \$ 919,863 |
| Mobility - Jones Road Imp Lavenna Ave | \$ - | \$ 328,029 | \$ - | \$ 328,029 |
| Mobility - Osceola Pkwy/Orange Blossom Trail | \$ - | \$ 727,119 | \$ - | \$ 727,119 |
| Mobility - Triple H-Hickory Tree-DA | \$ - | \$ 1,034,695 | \$ - | \$ 1,034,695 |
| Mobility - Way Point Blvd | \$ - | \$ 418,299 | \$ - | \$ 418,299 |
| Neptune Road (Partin Settlement to US 192) | \$ 932,776 | \$ 18,235,282 | \$ - | \$ 19,168,058 |
| Sunbridge Parkway Extension | \$ - | \$ 2,273,025 | \$ - | \$ 2,273,025 |
| Total: | \$ 932,776 | \$ 24,444,965 | \$ - | \$ 25,377,741 |
| Difference between Recommended and Tentative: | | | | \$ 24,444,965 |
| Fund 192-NE Infrastructure Improvement Area | | | | |
| 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) | \$ - | \$ - |
| Difference between Recommended and Tentative: | | | | \$ (7,000,000) |
| Fund 306-Local Option Sales Tax | | | | |
| 800 MHz System Upgrade | \$ 696,624 | \$ - | \$ - | \$ 696,624 |
| ADA Sidewalk Improvements | \$ - | \$ 133,765 | \$ - | \$ 133,765 |
| Administration Building - 2nd Floor Comm Room HVAC | \$ 100,000 | \$ - | \$ - | \$ 100,000 |
| Administration Building - 2nd Floor IT Data Center | \$ 450,000 | \$ - | \$ - | \$ 450,000 |
| Administration Building - 2nd Floor Reconfiguration | \$ - | \$ 2,514,053 | \$ - | \$ 2,514,053 |
| Administration Building - 3rd Floor Reconfiguration | \$ 950,000 | \$ 562,936 | \$ - | \$ 1,512,936 |
| Administration Building - 4th Floor Reconfiguration | \$ - | \$ 1,034,777 | \$ - | \$ 1,034,777 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|---|--|----------------------------|--------------------------------|--|
| Fund 306-Local Option Sales Tax (cont'd) | | | | |
| Animal Services - Lift Station Upgrades | \$ 130,000 | \$ - | \$ - | \$ 130,000 |
| Animal Services - New & Replacement Vehicles & Equipment | \$ - | \$ 108,000 | \$ - | \$ 108,000 |
| Animal Services - Renovations | \$ 750,000 | \$ 3,109,449 | \$ - | \$ 3,859,449 |
| Bridge 924145 | \$ - | \$ 932,532 | \$ - | \$ 932,532 |
| Bridge 924001 | \$ - | \$ 1,617,000 | \$ - | \$ 1,617,000 |
| Bridge Safety Features | \$ - | \$ 20,951 | \$ - | \$ 20,951 |
| Buenaventura Blvd Complete Streets | \$ 18,000,000 | \$ - | \$ - | \$ 18,000,000 |
| Buenaventura Lake Trash Skimmer | \$ - | \$ 71,300 | \$ - | \$ 71,300 |
| BVL Drainage Improvement | \$ - | \$ 3,079,030 | \$ - | \$ 3,079,030 |
| BVL Drainage Improvement Phase II | \$ - | \$ 674,238 | \$ - | \$ 674,238 |
| C-Gate Boat Ramp Safety Repairs | \$ - | \$ 100,000 | \$ - | \$ 100,000 |
| Canoe Creek Road Improvement | \$ - | \$ 504,562 | \$ - | \$ 504,562 |
| Celebration Blvd Extension ROW | \$ - | \$ 1,000,000 | \$ - | \$ 1,000,000 |
| Chambers A/V Upgrades | \$ 125,000 | \$ (125,000) | \$ - | \$ - |
| Compact Rapid Deployable Wi-Fi Mobile Unit | \$ 91,874 | \$ - | \$ - | \$ 91,874 |
| Corrections - Dishwasher | \$ - | \$ 267,233 | \$ - | \$ 267,233 |
| Corrections - Emergency Power Generator Replacement | \$ 600,000 | \$ - | \$ - | \$ 600,000 |
| Corrections - Facility Breakroom | \$ 650,000 | \$ - | \$ - | \$ 650,000 |
| Corrections - HVAC Control System Tracer | \$ 125,000 | \$ - | \$ - | \$ 125,000 |
| Corrections - Replace HVAC RTUs | \$ - | \$ 110,834 | \$ - | \$ 110,834 |
| County Sidewalks/Trails | \$ 500,000 | \$ 952,144 | \$ - | \$ 1,452,144 |
| Countywide Signals | \$ 1,000,000 | \$ 3,292,276 | \$ - | \$ 4,292,276 |
| Courthouse Square Chiller 1 Replacement | \$ - | \$ 313,500 | \$ - | \$ 313,500 |
| Courthouse Square Chiller Replacements | \$ 1,200,000 | \$ - | \$ - | \$ 1,200,000 |
| Courthouse Square Fire Alarm Panels | \$ 205,000 | \$ - | \$ - | \$ 205,000 |
| Deerwood Elementary Sidewalk II | \$ - | \$ 74,337 | \$ - | \$ 74,337 |
| Eagle Bay | \$ - | \$ 36,739 | \$ - | \$ 36,739 |
| EOC - Comm Room HVAC Replacement Phase III | \$ - | \$ 172,500 | \$ - | \$ 172,500 |
| EOC - Equipment Upgrade | \$ 100,000 | \$ 427 | \$ - | \$ 100,427 |
| EOC - Generator Replacements | \$ 214,746 | \$ - | \$ - | \$ 214,746 |
| EOC - Space Modifications | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| Fleet Management Center | \$ - | \$ 500,000 | \$ - | \$ 500,000 |
| Fortune-Simpson Intersection | \$ - | \$ 1,000,000 | \$ - | \$ 1,000,000 |
| 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 |
| Government Center - RTU Replacement | \$ - | \$ 622,976 | \$ - | \$ 622,976 |
| Intercom System - Exterior Doors | \$ 312,787 | \$ - | \$ - | \$ 312,787 |
| Intersection Safety & Efficiency Projects | \$ 1,545,000 | \$ 710,951 | \$ - | \$ 2,255,951 |
| Iteris Next Replacements | \$ 971,635 | \$ - | \$ - | \$ 971,635 |
| Jack Brack ROW (Absher to Sunbridge) | \$ - | \$ 2,260 | \$ - | \$ 2,260 |
| Jail - Control Room Interface Rehabilitation | \$ 1,348,500 | \$ 1,585,947 | \$ - | \$ 2,934,447 |
| Jail - D & F Recreation Yards | \$ 51,805 | \$ 211,178 | \$ - | \$ 262,983 |
| Jail - Domestic Hot/Cold Water Piping Replacement | \$ - | \$ 1,506,319 | \$ - | \$ 1,506,319 |
| Jail - HVAC Chilled/Hot Water | \$ - | \$ 3,831,043 | \$ - | \$ 3,831,043 |
| Kempfer Road Culvert Replacement | \$ - | \$ 7,192,550 | \$ - | \$ 7,192,550 |
| Kissimmee St. Cloud Connector | \$ - | \$ 416,081 | \$ - | \$ 416,081 |
| Lake Marian Boat Ramp | \$ - | \$ 250,000 | \$ - | \$ 250,000 |
| Lake Runnymede Boat Ramp | \$ - | \$ 250,000 | \$ - | \$ 250,000 |
| Magnolia Bridge Replacement | \$ - | \$ 500,000 | \$ - | \$ 500,000 |
| Maintenance & Storage Warehouse | \$ - | \$ 237,806 | \$ - | \$ 237,806 |
| N Lake Toho Restore & Water Quality | \$ - | \$ 100,000 | \$ - | \$ 100,000 |
| Nova Road over C32 Canal Bridge | \$ - | \$ 360,409 | \$ - | \$ 360,409 |
| Old Lake Wilson Bridge | \$ - | \$ 819,694 | \$ - | \$ 819,694 |
| Oren Brown Replacement Park | \$ - | \$ 3,000,000 | \$ - | \$ 3,000,000 |
| Overstreet Landing Site Improvements | \$ - | \$ 339,759 | \$ - | \$ 339,759 |
| Partin Settlement Road (Neptune to E. Lakeshore) | \$ - | \$ 8,018,898 | \$ - | \$ 8,018,898 |
| Poinciana Health Department Elevator Upgrade | \$ 300,000 | \$ - | \$ - | \$ 300,000 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|--|---------------------------|----------------------|----------------------|-------------------------|
| Fund 306-Local Option Sales Tax (cont'd) | | | | |
| Property Appraiser Lobby Renovations | \$ - | \$ 1,695,290 | \$ - | \$ 1,695,290 |
| PTP Osceola EOC to St. Cloud | \$ 55,000 | \$ - | \$ - | \$ 55,000 |
| Public Service Expansion | \$ - | \$ 22,222 | \$ - | \$ 22,222 |
| Road & Bridge Yard 1 Improvements | \$ 7,500,000 | \$ (7,500,000) | \$ - | \$ - |
| S. Poinciana Blvd (Pleasant Hill to Crescent Lakes) | \$ - | \$ 9,434,815 | \$ - | \$ 9,434,815 |
| Seal Street Drainage Enhancements | \$ - | \$ 200,000 | \$ - | \$ 200,000 |
| Sheriff Administration - Air Handler 1&2 Replacement | \$ 990,600 | \$ - | \$ - | \$ 990,600 |
| Sheriff Administration - Chilled Water Treatment System | \$ - | \$ 31,289 | \$ - | \$ 31,289 |
| Sheriff Administration - HVAC and Lighting Control System | \$ 450,000 | \$ - | \$ - | \$ 450,000 |
| Sheriff Administration - Space Modifications | \$ 750,000 | \$ - | \$ - | \$ 750,000 |
| Sheriff's Office Radios | \$ - | \$ 260,000 | \$ - | \$ 260,000 |
| Sheriff's Office Vehicles | \$ 3,850,881 | \$ 2,234,994 | \$ - | \$ 6,085,875 |
| Simpson Road (Myers Road to US 192) | \$ - | \$ 17,136,229 | \$ - | \$ 17,136,229 |
| Simpson Road Phase 1 | \$ - | \$ 2,062,309 | \$ - | \$ 2,062,309 |
| SOE Ballot Count Expansion & Vault | \$ - | \$ 187,145 | \$ - | \$ 187,145 |
| SOE Lobby & Tabulation Room Reconfiguration | \$ - | \$ 32,404 | \$ - | \$ 32,404 |
| Tax Collector - Gov't Center - Driving Course | \$ - | \$ 23,885 | \$ - | \$ 23,885 |
| Tax Collector - Gov't Center - Lobby & Counter Modifications | \$ - | \$ 218,021 | \$ - | \$ 218,021 |
| Tower DC Rectifier | \$ 82,704 | \$ - | \$ - | \$ 82,704 |
| Traffic Control Equipment | \$ 400,000 | \$ 210,562 | \$ - | \$ 610,562 |
| Traffic Signal Replacement | \$ 900,000 | \$ 3,511,332 | \$ - | \$ 4,411,332 |
| Trout Lake Boat Ramp Improvement | \$ - | \$ 350,000 | \$ - | \$ 350,000 |
| Water Quality Monitoring Network | \$ - | \$ 831,575 | \$ - | \$ 831,575 |
| Whispering Pines Intersection Improvement | \$ - | \$ 103,101 | \$ - | \$ 103,101 |
| Zund Plotter | \$ 148,596 | \$ (148,596) | \$ - | \$ - |
| Total: | \$ 47,415,752 | \$ 82,910,031 | \$ - | \$ 130,325,783 |
| Difference between Recommended and Tentative: | | | | \$ 82,910,031 |
| Fund 315-General Capital Outlay | | | | |
| Boggy Creek Road (Simpson Road to Narcoossee) | \$ - | \$ 14,936,877 | \$ - | \$ 14,936,877 |
| Carroll Street (John Young Pkwy to Michigan Ave) | \$ - | \$ 920,480 | \$ - | \$ 920,480 |
| Cornerstone T1 | \$ - | \$ - | \$ 1,686,600 | \$ 1,686,600 |
| Cornerstone T3 | \$ - | \$ - | \$ 600,000 | \$ 600,000 |
| Cornerstone T4 | \$ - | \$ - | \$ 600,000 | \$ 600,000 |
| Cornerstone T5 | \$ - | \$ - | \$ 5,323,200 | \$ 5,323,200 |
| Cornerstone T6 | \$ - | \$ - | \$ 820,800 | \$ 820,800 |
| Cornerstone T13 | \$ - | \$ - | \$ 1,328,400 | \$ 1,328,400 |
| Cornerstone T16 | \$ - | \$ - | \$ 745,200 | \$ 745,200 |
| Cornerstone T26 | \$ - | \$ - | \$ 3,000,000 | \$ 3,000,000 |
| Cornerstone T32/33 | \$ - | \$ - | \$ 4,260,000 | \$ 4,260,000 |
| Cornerstone T43 | \$ - | \$ - | \$ 257,920 | \$ 257,920 |
| Cornerstone T62 | \$ - | \$ - | \$ 105,600 | \$ 105,600 |
| CR 532 Widening | \$ - | \$ 25,300,629 | \$ - | \$ 25,300,629 |
| Fortune Lakeshore Multi-Use | \$ - | \$ 204,626 | \$ - | \$ 204,626 |
| Fortune-Simpson Intersection | \$ - | \$ 4,823,406 | \$ - | \$ 4,823,406 |
| FOWLP Technology | \$ - | \$ - | \$ 24,232,882 | \$ 24,232,882 |
| Jail HVAC Chill/Hot Water | \$ - | \$ 6,000,000 | \$ - | \$ 6,000,000 |
| Jail Renovation & Expansion | \$ - | \$ 8,094,121 | \$ - | \$ 8,094,121 |
| Lake Toho Water Restoration | \$ - | \$ 3,479,445 | \$ - | \$ 3,479,445 |
| Neovation Way | \$ - | \$ 2,009,708 | \$ - | \$ 2,009,708 |
| Partin Settlement Road (Neptune to E. Lakeshore) | \$ - | \$ 4,934,244 | \$ - | \$ 4,934,244 |
| S. Poinciana Blvd (Pleasant Hill to Crescent Lakes) | \$ - | \$ 3,517,778 | \$ - | \$ 3,517,778 |
| Sheriff's Office - Training Facility | \$ 1,152,896 | \$ - | \$ - | \$ 1,152,896 |
| Simpson Road (Myers Road to US 192) | \$ - | \$ 7,269,615 | \$ - | \$ 7,269,615 |
| Simpson Road Phase 1 | \$ - | \$ 21,087 | \$ - | \$ 21,087 |
| West Government Center | \$ - | \$ 660,282 | \$ - | \$ 660,282 |
| Total: | \$ 1,152,896 | \$ 82,172,298 | \$ 42,960,602 | \$ 126,285,796 |
| Difference between Recommended and Tentative: | | | | \$ 125,132,900 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|---|---------------------------|-----------------------|-----------------------|-------------------------|
| Fund 328- Special Purpose Capital | | | | |
| Advanced Packaging Equipment | \$ - | \$ - | \$ 13,535,725 | \$ 13,535,725 |
| Boggy Creek Road (Simpson Road to Narcoossee) | \$ - | \$ - | \$ 16,550,431 | \$ 16,550,431 |
| Canoe Creek Widening | \$ - | \$ - | \$ 256,909 | \$ 256,909 |
| Carroll Street (John Young Pkwy to Michigan Ave) | \$ - | \$ - | \$ 8,573,318 | \$ 8,573,318 |
| CNTER for Neovation Expansion | \$ - | \$ - | \$ 4,930,622 | \$ 4,930,622 |
| Fortune-Simpson Intersection | \$ - | \$ - | \$ 10,257,428 | \$ 10,257,428 |
| Lake Toho Water Restoration | \$ - | \$ - | \$ 370,703 | \$ 370,703 |
| Marigold Safety Improvements | \$ - | \$ - | \$ 1,023,000 | \$ 1,023,000 |
| Neptune Road (Partin Settlement to US 192) | \$ - | \$ - | \$ 26,468,733 | \$ 26,468,733 |
| OC BRIDG 1st Floor Buildout | \$ - | \$ - | \$ 261,510 | \$ 261,510 |
| Partin Settlement Road (Neptune to E. Lakeshore) | \$ - | \$ - | \$ 3,521,483 | \$ 3,521,483 |
| S. Poinciana Blvd (Pleasant Hill to Crescent Lakes) | \$ - | \$ - | \$ 49,009,814 | \$ 49,009,814 |
| Simpson Road (Myers Road to US 192) | \$ - | \$ - | \$ 29,882,539 | \$ 29,882,539 |
| Total: | \$ - | \$ - | \$ 164,642,215 | \$ 164,642,215 |
| Difference between Recommended and Tentative: | | | | \$ 164,642,215 |
| Fund 331-Countywide Fire Capital | | | | |
| Bunker Gear | \$ - | \$ 197,704 | \$ - | \$ 197,704 |
| EMS Equipment | \$ 428,297 | \$ 1,538,702 | \$ - | \$ 1,966,999 |
| EMS Small Equipment | \$ - | \$ 31,069 | \$ - | \$ 31,069 |
| Fire & EMS Warehouse | \$ - | \$ 373,619 | \$ - | \$ 373,619 |
| Fire Equipment | \$ 1,880,000 | \$ 11,433,602 | \$ - | \$ 13,313,602 |
| Fire Rescue & EMS Training Building | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| Fire Rescue & EMS Training Facility | \$ - | \$ 484,149 | \$ - | \$ 484,149 |
| Fire Station 43 - Campbell City | \$ 13,078,828 | \$ 484,462 | \$ - | \$ 13,563,290 |
| Fire Station 45 - Calypso Cay | \$ - | \$ 5,326 | \$ - | \$ 5,326 |
| Fire Station 51 - Narcoossee - Replace AC | \$ - | \$ 43,500 | \$ - | \$ 43,500 |
| Fire Station 54 - Harmony - Replace Generator | \$ - | \$ 160,000 | \$ - | \$ 160,000 |
| Fire Station 55 - Holopaw - New Well | \$ - | \$ 24,944 | \$ - | \$ 24,944 |
| Fire Station 57 - Kenansville - Replace Generator | \$ - | \$ 160,000 | \$ - | \$ 160,000 |
| Fire Station 63 - Shady Lane - Modular | \$ - | \$ 52,597 | \$ - | \$ 52,597 |
| Fire Station 67 - Austin Tindall | \$ - | \$ 166,995 | \$ - | \$ 166,995 |
| Fire Station 71 - Lindfields/Westside Blvd - Replacement | \$ 44,488 | \$ 9,801,025 | \$ - | \$ 9,845,513 |
| Fire Station 72 - Celebration - Replace AC Units | \$ - | \$ 107,341 | \$ - | \$ 107,341 |
| Fire Station 75 - Funie Steed Road | \$ 325,295 | \$ 11,046,358 | \$ - | \$ 11,371,653 |
| Fire Station 81 - South Big Lake | \$ - | \$ 2,152,661 | \$ - | \$ 2,152,661 |
| Fire Station 83 - Poinciana | \$ - | \$ 4,290,956 | \$ - | \$ 4,290,956 |
| Fire Station 85 - Cypress Parkway Fire Station | \$ - | \$ 2,481,848 | \$ - | \$ 2,481,848 |
| Fire Station 87 - West Big Lake-Southport | \$ 2,238,767 | \$ - | \$ - | \$ 2,238,767 |
| LifePak Cardiac Monitors | \$ 323,534 | \$ 196,892 | \$ - | \$ 520,426 |
| Whispering Pines Intersection Improvement | \$ - | \$ 52,667 | \$ - | \$ 52,667 |
| Total: | \$ 18,819,209 | \$ 45,286,417 | \$ - | \$ 64,105,626 |
| Difference between Recommended and Tentative: | | | | \$ 45,286,417 |
| Fund 332-Public Imp Rev Bonds Series 2017 | | | | |
| OC 2nd Floor Buildout | \$ - | \$ 1,191,658 | \$ - | \$ 1,191,658 |
| OC BRIDG 1st Floor Buildout | \$ - | \$ 600,000 | \$ - | \$ 600,000 |
| OC Sales Center | \$ 500,000 | \$ - | \$ - | \$ 500,000 |
| Total: | \$ 500,000 | \$ 1,791,658 | \$ - | \$ 2,291,658 |
| Difference between Recommended and Tentative: | | | | \$ 1,791,658 |
| Fund 334-Transportation Improvement Ref Rev S 2019 | | | | |
| Bill Beck Blvd Segment B | \$ - | \$ 1,183,872 | \$ - | \$ 1,183,872 |
| Boggy Creek Road (Simpson to Narcoossee) | \$ - | \$ 33,664,085 | \$ - | \$ 33,664,085 |
| Partin Settlement Road (Neptune to E. Lakeshore) | \$ - | \$ 19,287,345 | \$ - | \$ 19,287,345 |
| S Poinciana Blvd (Pleasant Hill to Crescent Lakes) | \$ - | \$ 6,639,056 | \$ - | \$ 6,639,056 |
| Simpson Road (Myers Road to US 192) | \$ - | \$ 40,098,410 | \$ - | \$ 40,098,410 |
| Total: | \$ - | \$ 100,872,768 | \$ - | \$ 100,872,768 |
| Difference between Recommended and Tentative: | | | | \$ 100,872,768 |

CAPITAL PROJECTS for FY25 TENTATIVE BUDGET

Note: Projects with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| FUND / PROJECT NAME: | RECOMMENDED BUDGET TOTAL: | COUNTY FUNDING: | NON-COUNTY FUNDING: | TENTATIVE BUDGET TOTAL: |
|--|---------------------------------|--|------------------------|-------------------------------|
| Fund 401-Solid Waste | | | | |
| Household Chem Waste Relocation | \$ - | \$ 55,000 | \$ - | \$ 55,000 |
| New Transfer Station | \$ 3,000,000 | \$ - | \$ - | \$ 3,000,000 |
| Solid Waste-New & Replacement Vehicles/Equipment | \$ 321,050 | \$ 52,782 | \$ - | \$ 373,832 |
| Total: | \$ 3,321,050 | \$ 107,782 | \$ - | \$ 3,428,832 |
| | | Difference between Recommended and Tentative: | | \$ 107,782 |
| Fund 407-Osceola Parkway | | | | |
| Osceola Parkway Toll Equipment Upgrade | \$ - | \$ 1,113,375 | \$ - | \$ 1,113,375 |
| Total: | \$ - | \$ 1,113,375 | \$ - | \$ 1,113,375 |
| | | Difference between Recommended and Tentative: | | \$ 1,113,375 |
| Fund 510-Fleet Internal Service | | | | |
| Fleet - New & Replacement Vehicles/Equipment | \$ 296,000 | \$ - | \$ - | \$ 296,000 |
| Total: | \$ 296,000 | \$ - | \$ - | \$ 296,000 |
| | | Difference between Recommended and Tentative: | | \$ - |
| Fund 511-Fleet Fuel Internal Service | | | | |
| Upgrade Existing Fuel Sites | \$ - | \$ 155,275 | \$ - | \$ 155,275 |
| Total: | \$ - | \$ 155,275 | \$ - | \$ 155,275 |
| | | Difference between Recommended and Tentative: | | \$ 155,275 |
| Capital Projects in Tentative Budget: | \$ 148,617,392 | \$ 584,460,407 | \$ 315,925,249 | \$ 1,049,003,048 |
| | | Total Difference Between Recommended and Tentative: | | \$ 900,385,656 |

GRANTS for the FY25 TENTATIVE BUDGET

* Note: Grants with adjustments to amounts or added subsequent to the Recommended Budget, including carryforwards, are shaded.

| Fund / Grant Name: | Total in the Recommended Budget: | Variance: | Total in the Tentative Budget: |
|--|--|----------------------|-----------------------------------|
| Fund 001 - General Fund | | | |
| Governance & Outreach (EDA BBBRC) In-Kind Match | \$ 507,558 | \$ (227,250) | \$ 280,308 |
| Shingle Creek & Kissimmee River WRDA Grant Match | \$ - | \$ 500,000 | \$ 500,000 |
| State Criminal Alien Assistance Program (SCAAP) | \$ - | \$ 147 | \$ 147 |
| FY20 SCAAP | \$ - | \$ 4,526 | \$ 4,526 |
| FY21 SCAAP | \$ - | \$ 22,549 | \$ 22,549 |
| FY22 SCAAP | \$ - | \$ 44,767 | \$ 44,767 |
| FY23 SCAAP | \$ - | \$ 86,392 | \$ 86,392 |
| Total: | \$ 507,558 | \$ 431,131 | \$ 938,689 |
| Difference between Recommended and Tentative: | | | \$ 431,131 |
| Fund 104 - Tourist Development Tax Fund | | | |
| Natural Resource Emergency Watershed Match | \$ - | \$ 29,875 | \$ 29,875 |
| Total: | \$ - | \$ 29,875 | \$ 29,875 |
| Difference between Recommended and Tentative: | | | \$ 29,875 |
| Fund 134 - Countywide Fire Fund | | | |
| FEMA 2021 AFG GRANT - TRAINING Match | \$ - | \$ 106,071 | \$ 106,071 |
| Total: | \$ - | \$ 106,071 | \$ 106,071 |
| Difference between Recommended and Tentative: | | | \$ 106,071 |
| Fund 156 - Federal And State Grants Fund | | | |
| Center for Neovation Expansion (EDA BBBRC) | \$ - | \$ 18,603,076 | \$ 18,603,076 |
| Edward Byrne JAG FY22 | \$ - | \$ 35,615 | \$ 35,615 |
| Edward Byrne JAG FY23 | \$ - | \$ 65,118 | \$ 65,118 |
| FDEP Flood Vulnerability Grant | \$ - | \$ 500,000 | \$ 500,000 |
| FEMA 2020 SAFER grant | \$ 512,166 | \$ - | \$ 512,166 |
| FEMA 2021 AFG GRANT - TRAINING | \$ - | \$ 1,060,706 | \$ 1,060,706 |
| FEMA 2022 SAFER grant | \$ 4,521,546 | \$ - | \$ 4,521,546 |
| FWC Lake Toho Vegetation Harvesting | \$ - | \$ 640,000 | \$ 640,000 |
| FY24 Emergency Medical Services (EMS) Grant | \$ - | \$ 59,254 | \$ 59,254 |
| FY25 Emergency Management Performance Grant (EMPG) | \$ 104,841 | \$ - | \$ 104,841 |
| FY25 Emergency Management Preparedness and Assistance (EMPA) Grant | \$ 82,082 | \$ - | \$ 82,082 |
| FY26 EMPA Grant | \$ 24,564 | \$ - | \$ 24,564 |
| Governance & Outreach (EDA BBBRC) – Federal Grant | \$ 978,434 | \$ 869,990 | \$ 1,848,424 |
| Lake Kissimmee NR Innovation Tech Grant | \$ - | \$ 4,000,000 | \$ 4,000,000 |
| Master Surface Water Management Plan | \$ - | \$ 870,517 | \$ 870,517 |
| Mosquito Chemical Grant | \$ 68,000 | \$ (6,144) | \$ 61,856 |
| Natural Resource Emergency Watershed | \$ 116,305 | \$ 1,400 | \$ 117,705 |
| NSF Innovation Engine Grant | \$ - | \$ 1,890,984 | \$ 1,890,984 |
| Osceola Tree Canopy Improvement Grant | \$ - | \$ 2,250,700 | \$ 2,250,700 |
| Potable Distribution System Whitted | \$ - | \$ 1,450,000 | \$ 1,450,000 |
| Shingle Creek & Kissimmee River WRDA Grant | \$ - | \$ 1,500,000 | \$ 1,500,000 |
| USDOT PROTECT Grant | \$ - | \$ 1,750,000 | \$ 1,750,000 |
| Total: | \$ 6,407,938 | \$ 35,541,216 | \$ 41,949,154 |
| Difference between Recommended and Tentative: | | | \$ 35,541,216 |
| Grants in Recommended FINAL Budget: | | \$ 6,915,496 | \$ 36,108,293 |
| Difference between Recommended and Tentative: | | | \$ 36,108,293 |

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 | 638,039,476 | 638,039,476 | 0 |
| 010-Designated Ad Valorem Tax | 44,805,407 | 44,805,407 | 0 |
| 101-TDT RIDA Tax Bond 2012 Project | 6,025,720 | 6,025,720 | 0 |
| 102-Transportation Trust Fund | 64,234,736 | 64,234,736 | 0 |
| 103-Drug Abuse Treatment Fund | 29,835 | 29,835 | 0 |
| 104-Tourist Development Tax Fund | 131,942,688 | 131,942,688 | 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 | 30,497,355 | 30,497,355 | 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 | 10,578,323 | 10,578,323 | 0 |
| 118-Homeless Prevention & Rapid Rehousing | 339,871 | 339,871 | 0 |
| 122-NEIGHBORHOOD STABIL PROGRAM 3 | 0 | 0 | 0 |
| 125-Environmental Land Maintenance | 17,077,689 | 17,077,689 | 0 |
| 128-Subdivision Pond MSBU | 1,889,256 | 1,889,256 | 0 |
| 129-Street Lighting MSBU | 397,350 | 397,350 | 0 |
| 130-Court Related Technology Fund | 2,234,544 | 2,234,544 | 0 |
| 134-Countywide Fire Fund | 160,388,915 | 160,388,915 | 0 |
| 137-HOME Fund | 7,381,533 | 7,381,533 | 0 |
| 139-Criminal Justice Training | 87,638 | 87,638 | 0 |
| 141-Boating Improvement Fund | 1,010,102 | 1,010,102 | 0 |
| 142 - Mobility Fee East District | 9,660,390 | 9,660,390 | 0 |
| 143 - Mobility Fee West District | 168,581,345 | 168,581,345 | 0 |
| 145 - Red Light Cameras | 3,170,540 | 3,170,540 | 0 |
| 147 - Conservation Lands Perpetual Maintenance & Acquisition | 1,297,459 | 1,297,459 | 0 |
| 148-Building Fund | 37,596,393 | 37,596,393 | 0 |
| 149-East 192 CRA | 12,048,640 | 12,048,640 | 0 |
| 151-CDBG Fund | 6,941,429 | 6,941,429 | 0 |
| 152-Muni Svcs Tax Units MSTU Fund | 2,179,646 | 2,179,646 | 0 |
| 153-Muni Svcs Benefit Units MSBU Fund | 18,019,136 | 18,019,136 | 0 |
| 154-Constitutional Gas Tax Fund | 21,771,552 | 21,771,552 | 0 |
| 155-West 192 MSBU Phase I | 6,122,536 | 6,122,536 | 0 |
| 156-Federal And State Grants Fund | 152,024,813 | 152,024,813 | 0 |
| 158-Intergovernmental Radio Communications | 3,910,495 | 3,910,495 | 0 |
| 168-Section 8 Fund | 35,321,524 | 35,321,524 | 0 |
| 177-Fire Impact Fee Fund | 7,560,556 | 7,560,556 | 0 |
| 178-Parks Impact Fee Fund | 53,983,413 | 53,983,413 | 0 |

Fund Balance Revenues and Expenditures

| <u>Fund</u> | <u>2025</u> <u>Revenues</u> | <u>2025</u> <u>Expenditures</u> | <u>Balance</u> |
|--|--------------------------------|------------------------------------|----------------|
| 180-Inmate Welfare Fund | 3,269,427 | 3,269,427 | 0 |
| 187-Road Impact Fee Poinciana Overlay | 498,773 | 498,773 | 0 |
| 189 - Second Local Option Fuel Tax Fund | 14,383,285 | 14,383,285 | 0 |
| 190 - Mobility Fee Northeast District Fund | 66,240,996 | 66,240,996 | 0 |
| 191 - Mobility Fee Southeast District Fund | 34,867,495 | 34,867,495 | 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 | 46,416 | 46,416 | 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 | 2,469,357 | 2,469,357 | 0 |
| 249-DS CIRB 2019 | 13,260,685 | 13,260,685 | 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 | 190,214,826 | 190,214,826 | 0 |
| 315-Gen Cap Outlay Fund | 168,015,074 | 168,015,074 | 0 |
| 328 - Special Purpose Capital Fund | 164,642,215 | 164,642,215 | 0 |
| 331-Countywide Fire Capital Fund | 92,456,286 | 92,456,286 | 0 |
| 332 - Public Imp Rev Bonds Series 2017 | 2,491,170 | 2,491,170 | 0 |
| 334 - Transportation Imp Construction Fund | 112,579,786 | 112,579,786 | 0 |
| 401-Solid Waste Fund | 95,610,502 | 95,610,502 | 0 |
| 407-Osceola Parkway | 77,934,827 | 77,934,827 | 0 |
| 501-Workers' Comp Internal Service Fund | 11,838,110 | 11,838,110 | 0 |
| 502-Property & Casualty Insurance Internal Service Fund | 17,529,853 | 17,529,853 | 0 |
| 503-Dental Insurance Internal Service Fund | 2,575,440 | 2,575,440 | 0 |
| 504-Health Insurance Internal Service Fund | 42,641,454 | 42,641,454 | 0 |
| 505-Life, LTD, Vol. Life Internal Service Fund | 1,845,372 | 1,845,372 | 0 |
| 509-Fleet General Oversight Internal Service Fund | 331,225 | 331,225 | 0 |
| 510-Fleet Maintenance Internal Service Fund | 4,370,687 | 4,370,687 | 0 |

Fund Balance Revenues and Expenditures

| <u>Fund</u> | <u>2025</u> <u>Revenues</u> | <u>2025</u> <u>Expenditures</u> | <u>Balance</u> |
|--------------------------------------|--------------------------------|------------------------------------|----------------|
| 511-Fleet Fuel Internal Service Fund | 2,599,360 | 2,599,360 | 0 |
| Total Budget | 2,942,181,194 | 2,942,181,194 | 0 |



SPECIAL ASSESSMENTS

RESOLUTIONS

| | |
|------------------------------|------|
| Resolution No. 24-151R | 2-1 |
| Resolution No. 24-152R | 2-19 |
| Resolution No. 24-153R | 2-26 |

RESOLUTION NO. 24-151R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY FLORIDA RELATING TO VARIOUS MUNICIPAL SERVICE BENEFIT UNITS; DETERMINING SPECIAL BENEFIT FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; APPROVING THE ASSESSMENT RATES AND ASSESSMENT ROLLS FOR EACH MUNICIPAL SERVICE BENEFIT UNIT; DIRECTING THAT THE ASSESSMENT ROLLS BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; PROVIDING FOR COLLECTION; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida (the "County") has created the Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Service Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond

Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

WHEREAS, the Board has also authorized the imposition of Solid Waste Service Assessments throughout the unincorporated area of the County and Household Chemical Waste Service Assessments throughout the entire County, including both incorporated and unincorporated areas (the "Waste Assessments"); and

WHEREAS, a notice of public hearing to consider assessment rates has been mailed to the owner of each parcel of property within the MSBUs and the owner of each parcel of property subject to the Waste Assessments, the affidavit of mailing is attached as Appendix B; and

WHEREAS, a notice of public hearing to consider rate increases for the special assessments being imposed within the MSBUs has been published in a newspaper generally circulated within the County, the proofs of publication being attached hereto as composite Appendix C; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the ordinances and resolutions authorizing the imposition of the Waste Assessments and creating each of the respective MSBUs and other applicable provisions of law.

SECTION 2. REVISION OF FIRE RESCUE ASSESSMENTS. In compliance with Chapter 2016-89, Florida Statutes, Fire Rescue Assessments will no longer be imposed against Agricultural Property, Pursuant to Section 3(H) of Resolution No. 15-069R, the shortfall in the expected Fire Rescue Assessment proceeds resulting therefrom shall be supplemented by any legally available funds, or combination of such funds, and shall not be paid for by proceeds or funds derived from the Fire Rescue Assessments.

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the respective MSBUs is specially benefited by the services, facilities, programs, and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

SECTION 4. ADOPTION OF NON-AD VALOREM ASSESSMENT ROLL.

(A) The rates for the Waste Assessments and Special Assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2024-2025. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

(B) The assessment roll, as herein approved, together with the correction of any errors or omissions shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by law. The assessment roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll for the Waste Assessments and each MSBU, in substantially the form attached hereto as Appendix D.

SECTION 5. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the assessment rolls approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Waste Assessments and each MSBU; and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408 and the assessment roll to the Tax Collector, in the manner prescribed by Section 197.3632, Florida Statutes.

(B) The Waste Assessments and Special Assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2024, the lien date for ad valorem taxes.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

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DULY ADOPTED this 5th day of September 2024.

**BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA**

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2024-2025

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025

| Municipal Service Benefit Unit (MSBU) | RATE |
|--|-------------|
| <u>Cane Brake</u> | |
| Residential Properties (per parcel) | \$ 190.00 |
| <u>Emerald Lakes (at the Fountains)</u> | |
| Residential Properties (per parcel) | \$ 400.00 |
| <u>Fire Rescue</u> | |
| Residential Property Use Category | |
| Residential (per dwelling unit) | \$ 245.18 |
| Non-Residential Property Use Category | |
| Commercial (per square foot) | \$ 0.5730 |
| Industrial/Warehouse (per square foot) | \$ 0.0828 |
| Institutional (per square foot) | \$ 0.6650 |
| Transient Occupancy (per room/unit/space) | \$ 337.20 |
| <u>Land Category</u> | |
| Agricultural Land (per acre) | \$ 0.0094 |
| Vacant Land (per acre) | \$ 0.1801 |
| <u>Household Chemical Waste</u> | |
| Residential Properties (per unit) | \$ 4.00 |
| <u>Residential Solid Waste</u> | |
| Urban Services Area | \$ 381.98 |
| Rural Services Area | \$ 381.98 |
| <u>Tops Terrace</u> | |
| Residential Properties (per lot) | \$ 80.00 |
| STREET LIGHTING MSBUs | |
| Adriane Park | \$ 116.00 |
| Alamo Estates & Oak Pointe | \$ 41.00 |
| Blackstone | \$ 274.00 |
| Brighton Place | \$ 96.00 |
| BVL Street Lighting | \$ 14.00 |
| Chisholm Estates | \$ 288.00 |
| C.J.'s Landing | \$ 109.00 |
| Country Crossing | \$ 37.00 |
| Hamilton's Reserve | \$ 39.00 |
| Hilliard Place | \$ 128.00 |
| Hyde Park | \$ 94.00 |
| Indian Point | \$ 31.00 |

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025

| STREET LIGHTING MSBUs | |
|----------------------------------|-----------|
| Kaliga Drive | \$ 53.00 |
| Legacy Park | \$ 155.00 |
| Moreland Estates | \$ 56.00 |
| Neptune Shores | \$ 115.00 |
| Orange Vista | \$ 51.00 |
| Pebble Pointe | \$ 20.00 |
| Pine Grove Estates | \$ 65.00 |
| Pine Grove Park | \$ 13.00 |
| Plaza Drive Street Lighting | \$ 0.02 |
| Quail Wood | \$ 104.00 |
| Regal Oak Shores | \$ 112.00 |
| Rolling Hills Estates | \$ 89.00 |
| Sailfish Court | \$ 160.00 |
| Southport Bay | \$ 105.00 |
| The Wilderness | \$ 40.00 |
| Turnberry Reserve | \$ 80.00 |
| Whispering Oaks | \$ 66.00 |
| Woods at Kings Crest | \$ 32.00 |
| Wren Drive | \$ - |
| STORMWATER MSBUs | |
| Adriane Park | \$ 155.00 |
| Amberely Park | \$ 70.00 |
| Bass Slough | \$ 92.00 |
| Boggy Creek | \$ 87.00 |
| Brighton Landings & Little Creek | \$ 32.00 |
| Brighton Place | \$ 187.00 |
| Chisholm Estates | \$ 188.00 |
| C.J.'s Landing | \$ 276.00 |
| Coralwood | \$ 140.00 |
| Cornelius Place I | \$ 625.00 |
| Cornelius Place II | \$ 680.00 |
| Country Crossing | \$ 132.00 |
| Country Green | \$ 82.00 |
| Eagle Bay | \$ 55.00 |
| Eagle Trace | \$ 270.00 |
| Emerald Lake at Lizzia Brown | \$ 99.00 |
| Fish Lake | \$ 205.69 |
| Fryer Oaks | \$ 368.00 |
| Green Meadows | \$ 359.00 |
| Hamilton's Reserve | \$ 50.00 |
| Hammock Pointe | \$ 170.00 |
| Heritage Key Villas | \$ 54.00 |
| Hickory Hollow | \$ 378.00 |

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2024-2025

| STORMWATER MSBUs | |
|---|-------------|
| Hidden Pines | \$ 525.00 |
| Hilliard Place | \$ 200.00 |
| Hunter's Ridge | \$ 465.00 |
| Hyde Park | \$ 212.00 |
| Indian Point | \$ 85.00 |
| International House of Pancakes | \$ 1,500.00 |
| Johnson's Landing | \$ 275.00 |
| Legacy Park | \$ 132.00 |
| Live Oak | \$ 325.00 |
| Lost Lake Estates | \$ 352.00 |
| Monica Terrace | \$ 500.00 |
| Moreland Estates | \$ 178.00 |
| Morningside Village | \$ 165.00 |
| Narcoossee Half Acres | \$ 474.00 |
| Neptune Shores | \$ 277.00 |
| North Shore Village | \$ 42.00 |
| Oak Hammock Preserve | \$ 135.00 |
| Oak Pointe | \$ 85.00 |
| Orange Vista | \$ 175.00 |
| Parkway Plaza | \$ 700.00 |
| Pebble Pointe | \$ 90.00 |
| Pine Grove Estates | \$ 257.00 |
| Pleasant Hill Lakes | \$ 24.00 |
| Raintree at Springlake Village | \$ 63.00 |
| Regal Oak Shores | \$ 225.00 |
| Rolling Hills Estates | \$ 90.00 |
| Royale Oaks | \$ 198.00 |
| Saratoga Park | \$ 153.00 |
| Silver Lake Drive | \$ 140.00 |
| Silverlake Estates | \$ 151.00 |
| Southport Bay | \$ 153.00 |
| Steeplechase | \$ 400.00 |
| Sylvan Lake Estates | \$ 252.00 |
| Tierra Del Sol | \$ 177.00 |
| Vacation Villas | \$ 63.00 |
| Valencia Woods | \$ 178.00 |
| Whispering Oaks | \$ 100.00 |
| Windmill Point | \$ 90.00 |
| Windward Cay | \$ 100.00 |
| Woods At Kings Crest and Ashley Reserve | \$ 87.00 |

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fubner, who, after being duly sworn, deposes and says:

1. I, Matthew Fubner, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Solid Waste and Household Chemical Waste Service Assessments (the "Waste Assessments") and property located within the

Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine

Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

2. On or before August 16, 2024, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

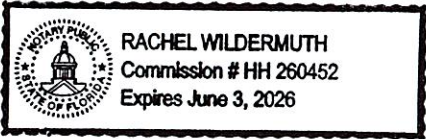



 Affiant

STATE OF FLORIDA
 COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 19 day of August, A.D., 2024.




 Signature of the person taking acknowledgment
Rachel Wildermuth
 Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX C
PROOFS OF PUBLICATION

Savage

from Page 1

living until age 85 — and a 29% chance of living until age 95!

Why should Susan accept a financial plan that is based on a general population "average" life expectancy for a 65-year-old woman — an additional 19.7 years? Based on that average, she should be dead at 85.

But the illustration shows she has a better than 50/50 shot at living to 90. She doesn't want to be broke in those last five years!

Couples complexity

For couples, the calculations become even more complex. Let's say Susan's husband, Tom (a nonsmoker in excellent health), is also 65 and is contemplating retirement this year.

His life expectancy on the individual calculation is a bit shorter, since women tend to live longer than men.

But when you blend the probabilities of both living longer, the probabilities of longevity actually increase.

As a couple, there is a 50% probability that both will still be alive in 19 years, and a 10% probability that both will be alive in 28 years.

But the real planning

challenge is that there is a 50% probability that either one of them will be alive well into their 90s. Suddenly, the issue of planning for longevity takes on a new challenge for a surviving spouse to have income in those later years.

You can't take a chance on a bear market wiping out half of your portfolio in early retirement. You need to insure against the devastation of long-term care costs, which can destroy your plan.

This couple each needs to consider delaying Social Security until age 70, getting a much larger check (30% larger than if you started at age 62) — a check that will be inflation-adjusted every year.

And they should run scenarios to maximize survivor benefits. The Longevity Illustration won't take the place of a good financial plan. But at least your plan will be built on firm ground — not the quicksand of averages.

And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

How to deduct property loss from disasters on tax return

By Joy Taylor
Kiplinger's Personal Finance

Q: Can property damages from a disaster be deducted on a tax return? And, if so, how much?

A: Summer is prime time for a natural disaster. But the tax laws can help if your home, business or personal belongings suffer damage this year in a federally declared disaster, such as a hurricane, tornado, flood or wildfire.

You can deduct losses to the extent you're not reimbursed by insurance. Your loss is equal to the smaller of the damaged property's adjusted basis or decline in value, less any insurance proceeds that you receive or expect to receive in the future.

Computing the amount of loss to your home or belongings can be difficult. Luckily, the IRS has multiple safe harbors to help you with this calculation.

Only itemizers can claim a deduction for damage to nonbusiness property. And two offsets apply: The loss that you calculate is first reduced by \$100. The balance is deductible only to the extent it exceeds 10% of adjusted gross income.

Use Form 4684 to calculate your loss and transfer the amount to Schedule A.

A House-passed bill includes tax relief.

But it's stalled in the Senate. The package would let victims of federally declared disasters take

personal losses even if they don't otherwise itemize on Schedule A of their federal income tax returns. They would be able to deduct uninsured personal losses in excess of a \$500 threshold.

The net loss would be treated as an additional standard deduction for nonitemizers.

The rules for deducting casualty losses on business assets are more liberal. The \$100 and 10%-of-AGI limits don't apply. And nonitemizers can write off losses.

Disaster losses in 2024 can be claimed on your 2023 or 2024 Form 1040. That's because individuals can opt to take the loss on the return for the disaster year or the return for the



DREAMSTIME

year preceding the disaster.

If you've already filed your 2023 1040, you can amend it to take the write-off by filing Form 1040-X.

For this purpose, the due date for a 2023 amended return is six months after the normal filing date for 2024 returns. For 2024 disaster losses, this translates to Oct. 15, 2025.

Stress

from Page 1

Encourage communication Is your employee taking an extended mental health leave as a single day or two? FMLA leave covers numerous mental health conditions, so a longer leave could well be a possibility. Ask the employee to keep

you informed about their progress if they feel comfortable doing so. If they can chat with you or a human resources representative every week or they can state whether their mental state allows them to return to work or if they need other accommodations.

Respect privacy Studies show that work

impacts mental well-being. The global economy loses around \$1 trillion a year to depression and anxiety, according to data from the World Health Organization. Fulfilling work in a nontoxic culture can protect people's mental state.

Company leaders must balance the need for information to fix issues with employee privacy. No one other than the point of contact and manager should know why the worker took days off. And if someone wants to know the reason for their absence, it's best to provide a generic response (i.e., "they will be back soon"). People may also not feel comfortable sharing their exact medical diagnosis for fear of company retribution or lack of future opportunities. You only need to know that they require time off to get better. Leaders should treat a mental health episode the same way they treat any physical ailment.

Pliar their return Once the employee states they are ready to return, consider easing them back in, especially if you know

that stressful work environment was a factor. Let them work from home, offer a hybrid solution or ask what you can do to prevent the stress that triggered their episode.

Prepare policies and responses in advance Without policies on mental health leave to avoid any misunderstandings. Managers should be able to refer to the employee handbook for rules, and HR should understand family leave and other regulations.

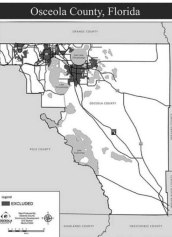
Have a prepared response for what you'll say to the worker who asks for mental health days, so you can offer a supportive attitude to someone likely struggling already. Practice the statements and tone of voice.

The last thing you want is to cause additional stress to an already struggling employee. The more support you can offer, the more successful their eventual return to their position will be. And the more you invest in your employee's mental health, the more you're likely to have happy, productive employees that will do their best work.

PICKLES



NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF FIRE RESCUE SPECIAL ASSESSMENTS



Notice is hereby given that the County Commission of Osceola County will conduct a public hearing to consider the imposition of annual fire rescue special assessments for the provision of fire rescue services within the unincorporated areas of Osceola County that constitute the boundaries of the Osceola County Municipal Service Benefit Unit for Fire Rescue Services.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment for each parcel of property will be based upon each parcel's classification and the total number of billings units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessments scheduled for the fiscal year beginning October 1, 2024:

| FIRE RESCUE ASSESSMENTS | |
|---|--------------------------|
| Residential Property Use Category | Rate Per Dwelling Unit |
| Residential | \$245.18 |
| Non-Residential Property Use Categories | |
| Category | Rate Per Square Foot |
| Commercial | \$0.5730 |
| Industrial/Warehouse | \$0.0828 |
| Institutional | \$0.6650 |
| Transient Occupancy Property Use Category | |
| Category | Rate Per Room/Space/Unit |
| Transient Occupancy | \$337.20 |
| Land Property Use Categories | |
| Category | Rate Per Acre |
| Vacant Land | \$0.1801 |
| Agricultural Land | \$0.0094 |

Copies of the Fire Rescue Assessment Ordinance 1999-25, the Amended and Restated Initial Assessment Resolution 2010-130R, and the Preliminary Assessment Roll are available for inspection at the Office of Management and Budget in the Special Assessment Department located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners provides accessibility to County programs, services, activities and facilities. Individuals with disabilities are invited to participate in County sponsored meetings, please contact the County ADA/Title VI Coordinator at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

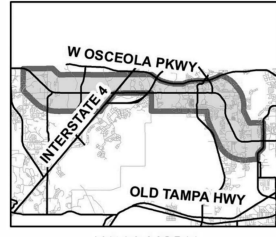
Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodaciones razonables (es decir, intérprete de lenguaje de señas, materiales en formato accesible) o las personas con dominio limitado del inglés que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquense con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de Retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2024, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title.

If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday 8:00 a.m. to 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of non-residential property within the West 192 Beau/Vacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills. The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 Beau/Vacation Project, maintenance of the improvements in the West 192 Beau/Vacation Area (guide markers, roadway palms, associated landscaping, sidewalk, benches, signage, lighting, landscaping, bus shelters, and similar improvements) and assessment collection costs.

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office, located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodaciones razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquense con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de Retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

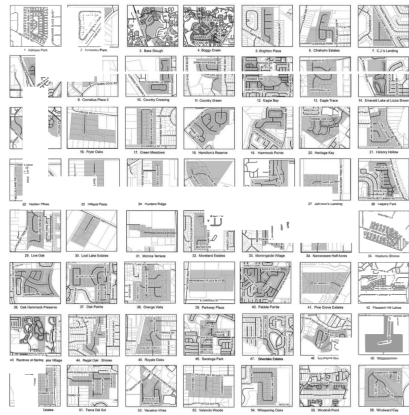
The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3632, Florida Statutes. Failure to pay the Maintenance Assessments will cause a tax certificate to be issued against the property, which may result in a loss of title.

Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS

STORMWATER LOCATION MAP: OSCEOLA COUNTY, FLORIDA



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of storm water management facilities located within the following MSBUs: Adriane Park, Amberley Park, Bass Slough, Boggy Creek, Brighton Place, Chelton Estates, C-1 Landings, Coralwood, Cornelius Place, Country Crossing, Country Green, Eagle Bay, Eagle Trace, Emerald Lake at Lizza Bro wn, Fish Lake, Fryer Oaks, Green Meadows w, Hamilton's Reserve, Hammock Pointe, Heritage Key, Hickory Holm w, Hidden Pines, Hilliard Place, Hunters Ridge, Hyde Park, Indian Point, Johnson's Landings, Legacy Park, Live Oak, Lost Lake Estates, Monica Terrace, Montara Estates, Morningside Village, Narcoossee Hall Acres, Neptune Shores, Oak Hammock Preserve, Oak Pointe, Orange Vista, Parkway Plaza, Pebble Point, Pine Grove Estates, Pleasant Hill Lakes, Raintree at Springlake Village, Regal Oak Shores, Royale Oaks, Saratoga Park, Silverlake Estates, Southport Bay, Sleepyheads, Sylvan Lake Estates, Tierra Del Sol, Watson Villas, Waterside Woods, Whispering Oaks, Windward Point, Westward City, and Woods at Kings Crest & Ashley Reserve.

The public hearing for consideration of the proposed annual budget and imposition of non-ad valorem assessments for Osceola County will be held on **Thursday, September 5, 2024, at 5:30 p.m.** soon thereafter as it may be heard at Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

| Municipal Service Benefit Units: | RATE: | Municipal Service Benefit Units: | RATE: | Municipal Service Benefit Units: | RATE: |
|----------------------------------|--------|----------------------------------|--------|---------------------------------------|--------|
| Adriane Park | 155.00 | Hickory Hollow | 378.00 | Pine Grove Estates | 257.00 |
| Amberley Park | 79.00 | Hidden Pines | 526.00 | Pleasant Hill Lakes | 24.00 |
| Bass Slough | 62.00 | Hilliard Place | 200.00 | Raintree at Springlake Village | 63.00 |
| Boggy Creek | 67.00 | Hunters Ridge | 465.00 | Regal Oak Shores | 223.00 |
| Brighton Place | 187.00 | Hyde Park | 212.00 | Saratoga Park | 198.00 |
| Chelton Estates | 188.00 | Indian Point | 85.00 | Saratoga Park | 153.00 |
| C-1 Landings | 276.00 | Johnson's Landings | 276.00 | Silverlake Estates | 153.00 |
| Coralwood | 140.00 | Legacy Park | 132.00 | Southport Bay | 153.00 |
| Cornelius Place II | 680.00 | Live Oak | 325.00 | Sleepyheads | 400.00 |
| Country Crossing | 132.00 | Lost Lake Estates | 302.00 | Sylvan Lake Estates | 252.00 |
| Country Green | 82.00 | Monica Terrace | 500.00 | Tierra Del Sol | 177.00 |
| Eagle Bay | 15.00 | Montara Estates | 178.00 | Watson Villas | 63.00 |
| Eagle Trace | 270.00 | Morningside Village | 165.00 | Waterside Woods | 178.00 |
| Emerald Lake at Lizza Brown | 99.00 | Narcoossee Hall Acres | 474.00 | Whispering Oaks | 90.00 |
| Fish Lake | 205.00 | Neptune Shores | 277.00 | Windward Point | 80.00 |
| Fryer Oaks | 368.00 | Oak Hammock Preserve | 135.00 | Windward City | 100.00 |
| Green Meadows | 305.00 | Oak Pointe | 85.00 | Woods at Kings Crest & Ashley Reserve | 87.00 |
| Hamilton's Reserve | 50.00 | Orange Vista | 175.00 | Ashley Reserve | 87.00 |
| Hammock Pointe | 170.00 | Parkway Plaza | 700.00 | | |
| Heritage Key | 14.00 | Pebble Point | 96.00 | | |

The County expects to collect a total of \$1,503,386.53 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R, and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

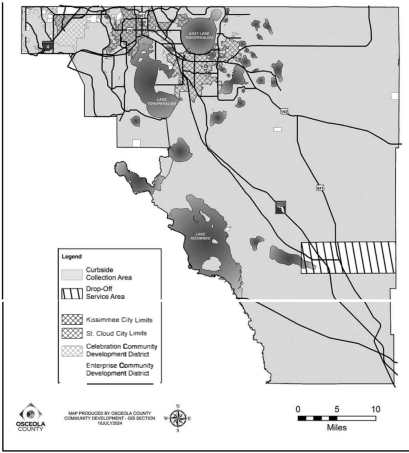
Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m. Information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF SOLID WASTE SERVICE ASSESSMENT

Solid Waste Service Assessment Area Map



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose a solid waste service assessment against certain improved residential properties located within those portions of the unincorporated area of the County designated as "Curbside Collection Area" and "Drop-Off Service Area" in the map shown above. Assessments in the Curbside Collection Area will fund curbside pick-up of household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments in the Drop-Off Service Area will fund rural drop-off facilities for household waste, yard waste, bulky waste, white goods, and recyclable materials. Assessments will not be imposed against dwelling units served by a dumpster or compactor.

A public hearing will be held by the Osceola County Board of County Commissioners on **Thursday, September 5, 2024, at 5:30 p.m.** or soon thereafter as it may be heard at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741, to receive public comment on the proposed solid waste service assessment. All affected property owners have a right to appear at the hearing and to file written objections with the Board within twenty days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The assessment will be computed by multiplying the number of dwelling units on each parcel by the rate of assessment. The proposed fiscal year 2024-2025 assessment is \$381.98, which is equal to approximately \$31.83 per month per dwelling unit. Solid waste and recyclables will be collected once per week.

The assessment breakdown for each residential service unit is as follows:

| | |
|----------|---|
| \$358.74 | (contract collectors or drop-off stations and customer service) |
| 8.55 | (assessment roll preparation and Tax Collector fees) |
| 1.69 | (early payment discount) ⁽¹⁾ |
| \$381.98 | |

⁽¹⁾ The \$14.69 is the discount that will be received if the tax bill is paid in November 2024. Paying in November would reduce the assessment to \$367.29. Smaller discounts are available if the tax bill is paid in December, January, or February.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieran acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder el Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The solid waste service assessment will be collected on the ad valorem tax bill. Failure to pay the assessment will cause a tax certificate to be issued against the property, which may result in a loss of title. A more specific description of the solid waste service assessment program is set forth in Resolution No. 19-075R, adopted by the Board on June 10, 2019. Copies of Resolution No. 19-075R and the preliminary assessment roll are available for inspection at the Osceola County Special Assessments Office, 1 Courthouse Square, Suite 2100 Kissimmee, Florida, 34741.

Should you have any questions regarding the solid waste services, please contact the Osceola County Solid Waste Department at (407) 742-7750.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

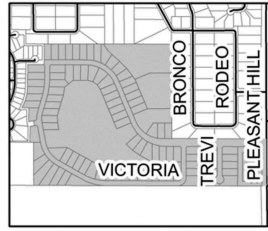
Osceola County Property Appraiser's Office
Notice of Action

It is the intent of the Osceola County Property Appraiser's office to designate the position of Commercial Real Property Director as Senior Management Class with the Florida Retirement System.

Additional information may be obtained at 2505 E Irlon Bronson Memorial Hwy Kissimmee, FL 34744



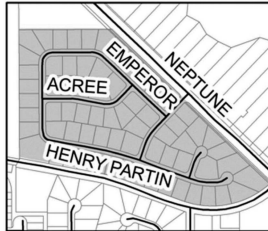
NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



1. Emerald Lakes (at the Fountains)

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Emerald Lakes (The Fountains) Municipal Service Benefit Unit pursuant to the Emerald Lakes (The Fountains) Ordinance No. 00-30 enacted by the Board on December 4, 2000. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, provision, improvement, and operation of storm water management, the installation, maintenance, and operation of street lighting, and the improvement and maintenance of the common areas entrance, and internal road way islands within the Municipal Service Benefit Unit. The proposed fiscal year 2024-2025 special non-ad valorem assessments will be increased from \$375.00 to \$400.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

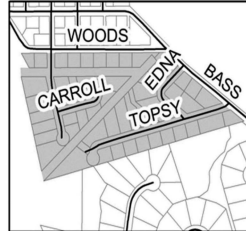
The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$400.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$38,400.



2. Cane Brake

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Cane Brake Municipal Service Benefit Unit pursuant to the Cane Brake Ordinance enacted by the Board on March 28, 1994. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the maintenance, repair, and improvement, as may be necessary from time to time, of the publicly dedicated storm water management system, including drainage easements and water management retention facilities and landscaping in the publicly dedicated buffer areas, and the installation, maintenance, and repair of street lighting. The proposed fiscal year 2024-2025 special non-ad valorem assessments will increase from \$185.00 to \$190.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$190.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$13,110.



3. Tops Terrace

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Tops Terrace Municipal Service Benefit Unit pursuant to the Tops Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for the installation and maintenance of street lighting. The proposed fiscal year 2024-2025 special non-ad valorem assessment will be increased from \$75.00 to \$80.00 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenues to provide and maintain the Municipal Service Benefit Unit in accordance with its needs.

The special non-ad valorem assessment to be levied against all real property in the Municipal Service Benefit Unit is proposed to be \$80.00 per parcel. The unit of measurement to be applied against each parcel to determine the assessment is a uniform, flat rate per parcel charge on all real property within the Municipal Service Benefit Unit. The total revenue to be collected for these services for the fiscal year 2024-2025 is \$4,320.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida 34741. A notice to property owners has a right to appear at the hearing and file written objections with the Board within 20 days of this notice. If a person desires to appeal a decision made by the Board with respect to any matter considered at the hearing, such person will need to record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY users Dial 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI

La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés (es decir, intérprete de idioma) para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de Relación de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

Because the maintenance assessment will be collected on the ad valorem tax bill, failure to pay the maintenance assessment will cause a tax certificate to be issued against the assessed property, which may result in a loss of title to your property.

Should you have any questions regarding the maintenance assessment, please call (407) 742-1200 for assistance, Monday through Friday between 9:00 a.m. and 5:00 p.m. Additionally, information relating to the maintenance assessment program can also be obtained from the County's website at: <http://www.osceola.org>.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

SOLITAIRE STORY

MAHJONG STORY

FR PUZZLES & GAMES

PlayJumble.com

COOKIE CRUSH

DAILY JUMBLE

DAILY SUDOKU

BUBBLE SHOOTER PRO

TRIBUNE PUBLISHING

Jumble Daily
Jumble Crossword Daily
Jumble Sunday
Sudoku - Mahjong
Bubble Shooter Pro
Plus many more

APPENDIX D
FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL

**CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that, I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Solid Waste and Household Chemical Waste Service Assessment, Adriane Park Street Lighting Municipal Service Benefit Unit, Adriane Park Subdivision Pond Municipal Service Benefit Unit, Alamo Estates & Oak Pointe Street Lighting Municipal Service Benefit Unit, Amberley Park Subdivision Pond Municipal Service Benefit Unit, Bass Slough Subdivision Pond Municipal Service Benefit Unit, Blackstone Street Lighting Municipal Service Benefit Unit, Boggy Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Landings & Little Creek Subdivision Pond Municipal Service Benefit Unit, Brighton Place Street Lighting Municipal Service Benefit Unit, Brighton Place Subdivision Pond Municipal Service Benefit Unit, BVL Street Lighting Municipal Service Benefit Unit, Cane Brake Municipal Service Benefit Unit, Chisholm Estates Street Lighting Municipal Service Benefit Unit, Chisholm Estates Subdivision Pond Municipal Service Benefit Unit, C.J.'s Landing Street Lighting Municipal Service Benefit Unit, C.J.'s Landing Subdivision Pond Municipal Service Benefit Unit, Coralwood Subdivision Pond Municipal Service Benefit Unit, Cornelius Place I Subdivision Pond Municipal Service Benefit Unit, Cornelius Place II Subdivision Pond Municipal Service Benefit Unit, Country Crossing Street Lighting Municipal Service Benefit Unit, Country Crossing Subdivision Pond Municipal Service Benefit Unit, Country Green Subdivision Pond Municipal Service Benefit Unit, Eagle Bay Subdivision Pond Municipal Service Benefit Unit, Eagle Trace Subdivision Pond Municipal Service Benefit Unit, Emerald Lake at Lizzia Brown Subdivision Pond Municipal Service Benefit Unit, Emerald Lakes (at the Fountains) Municipal Service Benefit Unit, Fish Lake Subdivision Pond Municipal Service Benefit Unit, Fryer Oaks Subdivision Pond Municipal Service Benefit Unit, Green Meadows Subdivision Pond Municipal Service Benefit Unit, Hamilton's Reserve Street Lighting Municipal Service Benefit Unit, Hamilton's Reserve Subdivision Pond Municipal Service Benefit Unit, Hammock Pointe Subdivision Pond Municipal Service Benefit Unit, Heritage Key Villas Subdivision Pond Municipal Service Benefit Unit, Hickory Hollow Subdivision Pond Municipal Service Benefit Unit, Hidden Pines Subdivision Pond Municipal Service Benefit Unit, Hilliard Place Street Lighting Municipal Service Benefit Unit, Hilliard Place Subdivision Pond Municipal Service Benefit Unit, Hunters Ridge Subdivision Pond Municipal Service Benefit Unit, Hyde Park Street Lighting Municipal Service Benefit Unit, Hyde Park Subdivision Pond Municipal Service Benefit Unit, Indian Point Street Lighting Municipal Service Benefit Unit, Indian Point Subdivision Pond Municipal Service Benefit Unit, International House of Pancakes Subdivision Pond Municipal Service Benefit Unit, Johnson's Landing Subdivision Pond Municipal Service Benefit Unit, Kaliga Drive Street Lighting Municipal Service Benefit Unit, Legacy Park Street Lighting Municipal Service Benefit Unit, Legacy Park Subdivision Pond Municipal Service Benefit Unit, Live Oak Subdivision Pond Municipal Service Benefit Unit, Lost Lake Estates Subdivision Pond Municipal Service Benefit Unit, Monica Terrace Subdivision Pond Municipal Service Benefit Unit, Moreland Estates Street Lighting Municipal Service Benefit Unit, Moreland Estates Subdivision Pond Municipal Service Benefit Unit, Morningside Village Subdivision Pond Municipal Service Benefit Unit, Narcoossee Half Acres Subdivision Pond Municipal Service Benefit Unit, Neptune Shores Street Lighting Municipal Service Benefit Unit, Neptune Shores Subdivision Pond Municipal Service Benefit Unit, North Shore Village Subdivision Pond Municipal Service Benefit Unit, Oak Hammock Preserve Subdivision Pond Municipal Benefit Unit, Oak Pointe Subdivision Pond Municipal Service Benefit Unit, Orange Vista Street Lighting Municipal Service Benefit Unit, Orange Vista Subdivision Pond Municipal Service Benefit Unit, Osceola County Municipal Service Benefit Unit for Fire Rescue Services, Parkway Plaza Subdivision Pond Municipal Service Benefit Unit, Pebble Pointe Street Lighting Municipal Service Benefit Unit, Pebble Pointe Subdivision Pond Municipal Service Benefit Unit, Pine Grove Estates Street Lighting Municipal Service Benefit Unit, Pine Grove Estates Subdivision Pond Municipal Service Benefit Unit, Pine Grove Park Street Lighting Municipal Service Benefit Unit, Plaza Drive Street Lighting Municipal Service Benefit Unit, Pleasant Hill Lakes Subdivision Pond Municipal Service Benefit Unit, Quail Wood Street Lighting Municipal Service Benefit Unit, Raintree at Springlake Village Subdivision Pond Municipal Service, Regal

Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "MSBUs");

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 24-152R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING A MAINTENANCE ASSESSMENT ROLL FOR THE WEST 192 REDEVELOPMENT AREA MUNICIPAL SERVICE BENEFIT UNIT; ESTABLISHING THE LIEN ASSOCIATED THEREWITH; DIRECTING THAT THE ASSESSMENT ROLL BE CERTIFIED TO THE OSCEOLA COUNTY TAX COLLECTOR; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners (the "Board") of Osceola County, Florida enacted Ordinance No. 95-08 (the "Original Ordinance") on July 31, 1995, and created the West 192 Redevelopment Area Municipal Service Benefit Unit for the purpose of imposing special assessments to finance the maintenance of improvements enhancing the commercial viability of property located therein; and

WHEREAS, pursuant to the Ordinance, the Board has adopted resolutions dated October 23, 1995, May 18, 1998, April 19, 1999, and May 5, 2003 (the "Original Initial Assessment Resolutions"), describing the terms and conditions of special assessments to finance the maintenance of improvements to enhance the commercial viability of property located within the West 192 Redevelopment Area Municipal Service Benefit Unit; and

WHEREAS, on August 27, 2007, the Board enacted Ordinance No. 07-21, amending the Original Ordinance to permit the imposition of maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Ordinance, as amended by Ordinance No. 07-021, being referred to herein as the "Ordinance"); and

WHEREAS, on August 27, 2007, the Board adopted Resolution No. 07-037R, amending the Original Initial Assessment Resolutions to implement maintenance assessments at a uniform rate throughout the West 192 Redevelopment Area Municipal Service Benefit Unit (the Original Assessment Resolutions, as amended by Resolution No. 07-037, being referred to herein as the "Initial Assessment Resolution"); and

WHEREAS, since the enactment of Ordinance No. 07-021 and the adoption of Resolution No. 07-037R, Maintenance Assessments have been imposed at a uniform rate in the Phase IIA Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project adopted on May 18, 1998), the Phase IIB Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project adopted on April 19, 1999), and the Phase IIC Benefit Area (as defined in the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project adopted on May 5, 2003); and

WHEREAS, pursuant to the provisions of the Ordinance, the County is required to adopt an "Annual Maintenance Assessment Resolution" during its budget adoption process for each Fiscal Year to approve the Maintenance Assessment Roll for each Fiscal Year; and

WHEREAS, notice of a public hearing to consider assessment rates have been mailed to each affected property owner within the West 192 Redevelopment Area Municipal Service Benefit Unit, the affidavit of mailing being attached as Appendix A; and

WHEREAS, notice of a public hearing to consider assessment rate increases for West 192 Redevelopment Area Municipal Service Benefit Unit has been published in a newspaper generally circulated within the County, the proof of publication being attached hereto as Appendix B; and

WHEREAS, the Board has conducted a public hearing on this date at which comments and objections of all interested persons were heard and considered as required by law.

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. AUTHORITY. This Resolution is adopted pursuant to the Ordinance, Chapter 125, Florida Statutes, and other applicable provisions of law.

SECTION 2. DEFINITIONS. This is an Annual Maintenance Assessment Resolution and Annual Maintenance Assessment Resolution, as defined in the Ordinance. All capitalized terms herein shall have the meanings defined in the Ordinance and the Initial Assessment Resolution.

SECTION 3. APPROVAL OF MAINTENANCE ASSESSMENT ROLL. The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, which is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2024-2025, based upon the rates set forth below:

(A) The Maintenance Assessment Rate for the Phase IIA Benefit Area, Phase IIB Benefit Area, and Phase IIC Benefit Area is hereby established as \$600.60 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate for the Phase IIA Benefit Area, Phase IIB Benefit Area, and Phase IIC Benefit Area is hereby established as \$410.60 per \$1,000,000 of Factored Vehicular Value.

SECTION 4. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Maintenance Assessment Roll approved pursuant to Section 3 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-

ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles, and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the Maintenance Assessment Roll as of January 1, 2024, the lien date for ad valorem taxes.

SECTION 5. CERTIFICATION OF ASSESSMENT ROLLS. The Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 6. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September 2024.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

ATTEST:

Clerk/Deputy Clerk to the Board
(SEAL)

As authorized for execution at the Board
of County Commissioners meeting of:

**APPENDIX A
AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fuhler, who, after being duly sworn, deposes and says:

1. I, Matthew Fuhler, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 16, 2024, I mailed or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

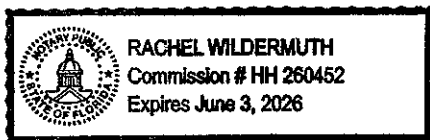
FURTHER AFFIANT SAYETH NOT.

Matthew Fuhler
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhler, who is personally known to me or who has produced _____ as identification and did (did not) take an oath _____

WITNESS, my hand and official seal this 19 day of August A.D., 2024.



Rachel Wildermuth
Signature of the person taking acknowledgment

Rachel Wildermuth
Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX B
PROOF OF PUBLICATION

Savage

from Page 1

living until age 85 — and a 29% chance of living until age 95!

Why should Susan accept a financial plan that is based on a general population "average" life expectancy for a 65-year-old woman — an additional 19.7 years? Based on that average, she should be dead at 85.

But the illustrator shows she has a better than 50/50 shot at living to 90. She doesn't want to be broke in those last five years!

Couples complexity

For couples, the calculations become even more complex. Let's say Susan's husband, Tom (a nonsmoker in excellent health), is also 65 and is contemplating retirement this year.

His life expectancy on the individual calculation is a bit shorter, since women tend to live longer than men.

But when you blend the probabilities of both living longer, the probabilities of longevity actually increase.

As a couple, there is a 50% probability that both will still be alive in 19 years, and a 10% probability that both will be alive in 28 years.

But the real planning

challenge is that there is a 50% probability that either one of them will be alive well into their 90s.

Suddenly, the issue of planning for longevity takes on a new challenge for a surviving spouse to have income in those later years.

You can't take a chance on a bear market wiping out half of your portfolio in early retirement. You need to insure against the devastation of long-term care costs, which can destroy your plan.

This couple each needs to consider delaying Social Security until age 70, getting a much larger check (30% larger than if you started at age 62) — a check that will be inflation-adjusted every year.

And they should run scenarios to maximize survivor benefits. The Longevity Illustrator shows that your plan will be built on firm ground — not the quicksand of averages.

And that's the Savage Truth.

Terry Savage is a registered investment adviser and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

How to deduct property loss from disasters on tax return

By Joy Taylor
Kiplinger's Personal Finance

Q: Can property damages from a disaster be deducted on a tax return? And, if so, how much?

A: Summer is prime time for a natural disaster. But the tax laws can help if your home, business or personal belongings suffer damage this year in a federally declared disaster, such as a hurricane, tornado, flood or wildfire.

You can deduct losses to the extent you're not reimbursed by insurance. Your loss is equal to the smaller of the damaged property's adjusted basis or decline in value, less any insurance proceeds that you receive or expect to receive in the future.

Computing the amount of loss to your home or belongings can be difficult. Luckily, the IRS has multiple safe harbors to help you with this calculation.

Only itemizers can claim a deduction for damage to nonbusiness property. And two offsets apply: The loss that you calculate is first reduced by \$100. The balance is deductible only to the extent it exceeds 10% of adjusted gross income.

Use Form 4684 to calculate your loss and transfer the amount to Schedule A.

A House-passed bill includes tax relief.

But it's stalled in the Senate. The package would let victims of federally declared disasters take

personal losses even if they don't otherwise itemize on Schedule A of their federal income tax returns. They would be able to deduct uninsured personal losses in excess of a \$500 threshold.

The net loss would be treated as an additional standard deduction for nonitemizers.

The rules for deducting casualty losses on business assets are more liberal. The \$100 and 10%-of-AGI limits don't apply. And nonitemizers can write off losses.

Disaster losses in 2024 can be claimed on your 2023 or 2024 Form 1040. That's because individuals can opt to take the loss on the return for the disaster year or the return for the



year preceding the disaster.

If you've already filed your 2023 1040, you can amend it to take the write-off by filing Form 1040-X.

For this purpose, the due date for a 2023 amended return is six months after the normal filing date for 2024 returns. For 2024 disaster losses, this translates to Oct. 15, 2025.

Stress

from Page 1

Encourage communication Is your employee taking an extended mental health leave as a single day or two? FMLA leave covers numerous mental health conditions, so a longer leave could well be a possibility. Ask the employee to keep

you informed about their progress if they feel comfortable doing so. If they can chat with you or a human resources representative every week or other, they can state whether their mental state allows them to return to work or if they need other accommodations.

Respect privacy Studies show that work

impacts mental well-being. The global economy loses around \$1 trillion a year to depression and anxiety, according to data from the World Health Organization. Fulfilling work in a nontoxic culture can protect people's mental state.

Company leaders must balance the need for information to fix issues with employee privacy. No one other than the point of contact and manager should know why the worker took days off. And if someone wants to know the reason for their absence, it's best to provide generic response (i.e., "they will be back soon").

People may also not feel comfortable sharing their exact medical diagnosis for fear of company retribution or lack of future opportunities. You only need to know that they require time off to get better. Leaders should treat a mental health episode the same way they treat any physical ailment.

Pliar their return

Once the employee states they are ready to return, consider easing them back in, especially if you know

that stressful work environment was a factor. Let them work from home, offer a hybrid solution or ask what you can do to prevent the stress that triggered their episode.

Prepare policies and responses in advance

Without policies mental health leave to avoid any misunderstandings. Managers should be able to refer to the employee handbook for rules, and HR should understand family leave and other regulations.

Have a prepared response for what you'll say to the worker who asks for mental health days, so you can offer a supportive attitude to

someone likely struggling already. Practice the statements and tone of voice.

The last thing you want is to cause additional stress to an already struggling employee. The more support you can offer, the more successful their eventual return to their position will be. And the more you invest in your employee's mental health, the more you're likely to have happy, productive employees that will do their best work.

PICKLES

GRAMMA, CAN I ASK YOU A QUESTION?

A QUESTION? SURE. GO AHEAD. THAT'S WHAT I'M HERE FOR.

SO... WHO'S THE BOSS OF THE HOUSE? IS IT YOU OR GRAMMA?

WELL, I AM THE MAN OF THE HOUSE, THE PATRIARCH...

SO I GUESS YOU COULD SAY THAT I AM THE BOSS, THE HEAD HONCHO.

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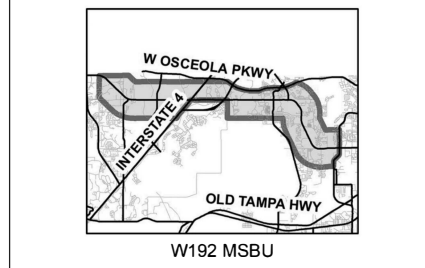
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NOTICE OF HEARING TO IMPOSE AND PROVIDE FOR COLLECTION OF NON-AD VALOREM ASSESSMENTS



The Board of County Commissioners of Osceola County, Florida, has been imposing Maintenance Assessments against certain parcels of non-residential property within the West 192 Beau/Vacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included in this November's ad valorem tax bills. The hearing will be held at 5:30 p.m. on Thursday, September 5, 2024, or soon thereafter as may be heard, at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made.

The Board intends to impose Maintenance Assessments to pay for the administration of the West 192 Beau/Vacation Project, maintenance of the improvements in the West 192 Beau/Vacation Area (guide markers, roadway palms, associated landscaping, sidewalk, benches, signage, lighting, landscaping, bus shelters, and similar improvements) and assessment collection costs.

The Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Maintenance Assessments is set forth in various resolutions approved by the Board, copies of which are available for inspection at the Special Assessments Office located at 1 Courthouse Square, Suite 2100, Kissimmee, Florida, 34741.

Americans with Disabilities Act (ADA) & Title VI Assistance
The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407) 742-1200 (TTY Users Dial 711 for the Florida Relay System) or ADA@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que requieren accesos razonables (es decir, intérpretes de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieren intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de Retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

The Maintenance Assessments will be collected on the ad valorem tax bill, as authorized by Section 197.3832, Florida Statutes. Failure to pay the Maintenance Assessments

APPENDIX C

**FORM OF CERTIFICATE
TO NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the West 192 Redevelopment Area (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above-described roll to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein-described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2024.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Roll this _____ day of _____, 2024.

OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair
Board of County Commissioners

RESOLUTION #24-153R

AN ASSESSMENT RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, AUTHORIZING AND ADOPTING A NON-AD VALOREM SPECIAL ASSESSMENT WITHIN THE COUNTY LIMITS FOR THE PURPOSE OF BENEFITING ASSESSED PROPERTIES THROUGH ENHANCED MEDICAID PAYMENTS FOR LOCAL SERVICES; FINDING AND DETERMINING THAT CERTAIN REAL PROPERTY IS SPECIALLY BENEFITED BY THE ASSESSMENT; COLLECTING THE ASSESSMENT AGAINST THE REAL PROPERTY; ESTABLISHING A PUBLIC HEARING TO CONSIDER IMPOSITION OF THE PROPOSED ASSESSMENT AND THE METHOD OF ITS COLLECTION; AUTHORIZING AND DIRECTING THE PUBLICATION OF NOTICES IN CONNECTION THEREWITH; PROVIDING FOR CERTAIN OTHER AUTHORIZATIONS AND DELEGATIONS OF AUTHORITY AS NECESSARY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, hospitals in Osceola County’s jurisdiction (the “Hospitals”) annually provide millions of dollars of uncompensated care to uninsured persons and those who qualify for Medicaid because Medicaid, on average, covers only 60% of the costs of the health care services actually provided by Hospitals to Medicaid-eligible persons, leaving hospitals with significant uncompensated costs; and

WHEREAS, the State of Florida (the “State”) received federal authority to establish the Statewide Medicaid Managed Care Hospital directed payment program (the “DPP”) to offset hospitals’ uncompensated Medicaid costs and improve the quality of care provided to Florida’s Medicaid population; and

WHEREAS, Hospitals have asked Osceola County (the “County”) to impose a non-ad valorem special assessment upon certain real property interests held by the Hospitals to help finance the non-federal share of the State’s Medicaid program; and

WHEREAS, the only real property interests that will be subject to the non-ad valorem assessments authorized herein are those belonging to the Hospitals; and

WHEREAS, the County recognizes that one or more of the Hospitals within the County’s boundaries may be located upon real property leased from governmental entities and that such Hospitals may be assessed because courts do not make distinctions on the application of special assessments based on “property interests” but rather on the distinction of the classifications of real property being assessed; and

WHEREAS, the funding raised by the County assessment will, through intergovernmental transfers (“IGTs”) provided consistent with federal guidelines, support additional funding for Medicaid payments to Hospitals; and

WHEREAS, the County acknowledges that the Hospital properties assessed will benefit directly and especially from the assessment as a result of the above-described additional funding provided to said Hospitals; and

WHEREAS, the County has determined that a logical relationship exists between the services provided by the Hospitals, which will be supported by the assessment, and the special and particular benefit to the real property of the Hospitals; and

WHEREAS, the County has an interest in promoting access to health care for its low-income and uninsured residents; and

WHEREAS, leveraging additional federal support through the above-described IGTs to fund Medicaid payments to the Hospitals for health care services directly and specifically benefits the Hospitals’ property interests and supports their continued ability to provide those services; and

WHEREAS, imposing an assessment limited to Hospital properties to help fund the provision of these services and the achievement of certain quality standards by the Hospitals to residents of the County is a valid public purpose that benefits the health, safety, and welfare of the citizens of the County; and

WHEREAS, the assessment ensures the financial stability and viability of the Hospitals providing such services; and

WHEREAS, the Hospitals are important contributors to the County’s economy, and the financial benefit to these Hospitals directly and specifically supports their mission, as well as their ability to grow, expand, and maintain their facilities in concert with the population growth in the jurisdiction of the County; and

WHEREAS, the Board finds the assessment will enhance the Hospitals’ ability to grow, expand, maintain, improve, and increase the value of their Osceola County properties and facilities under all present circumstances and those of the foreseeable future; and

WHEREAS, the County is proposing a properly apportioned assessment by which all Hospitals will be assessed at a uniform rate that is compliant with 42 C.F.R. § 433.68(d); and

WHEREAS, on June 6, 2022, the Board of County Commissioners adopted Ordinance #2022-67, enabling the County to levy a uniform non-ad valorem special assessment, which is fairly and reasonably apportioned among the Hospitals’ property interests within the County’s jurisdictional limits, to establish and maintain a system of funding for IGTs to support the non-federal share of Medicaid payments, thus directly and especially benefitting Hospital properties.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

Section 1. Definitions. As used in this Resolution, the following capitalized terms, not otherwise defined herein or in the Ordinance, shall have the meanings below, unless the context otherwise requires.

Assessed Property means the real property in the County to which an Institutional Health Care Provider holds a right of possession and right of use through an ownership or leasehold interest, thus making the property subject to the Assessment.

Assessment means a non-ad valorem special assessment imposed by the County on Assessed Property to fund the non-federal share of Medicaid and Medicaid managed care payments that will benefit hospitals providing Local Services in the County.

Assessment Coordinator means the person appointed to administer the Assessment imposed pursuant to this Article, or such person's designee.

Board means the Board of County Commissioners of Osceola County, Florida.

Comptroller means the Osceola County Comptroller, ex officio Clerk to the Board, or other such person as may be duly authorized to act on such person's behalf.

County means Osceola County, Florida.

Fiscal Year means the period commencing on October 1 of each year and continuing through the next succeeding September 30, or such other period as may be prescribed by law as the fiscal year for the County.

Institutional Health Care Provider means a private for-profit or not-for-profit hospital that provides inpatient hospital services.

Local Services means the provision of health care services to Medicaid, indigent, and uninsured members of the Osceola County community.

Non-Ad valorem Assessment Roll means the special assessment roll prepared by the County.

Ordinance means the Osceola County Local Provider Participation Fund Ordinance codified in 2022-67 of the Osceola County Code of Ordinances.

Tax Collector means the Osceola County Tax Collector.

Section 2. Authority. Pursuant to Article VIII, Section 1(g) of the Constitution of the State of Florida, Chapter 125 of the Florida Statutes, and the Osceola County Local Provider Participation Fund Ordinance, the Board is hereby authorized to impose a special assessment

against private for-profit and not-for-profit hospitals located within the County to fund the non-federal share of Medicaid payments associated with Local Services.

Section 3. Special Assessment. The non-ad valorem special assessment discussed herein shall be imposed, levied, collected, and enforced against Assessed Properties located within the County. Proceeds from the Assessment shall be used to benefit Assessed Properties through a directed payment program that will benefit the Assessed Properties for Local Services.

When imposed, the Assessment shall constitute a lien upon the Assessed Properties owned by Hospitals and/or a lien upon improvements on the Property made by Hospital leaseholders equal in rank and dignity with the liens of all state, county, district, or municipal taxes and other non-ad valorem assessments. Payments made by Assessed Properties may not be passed along to patients of the Assessed Property as a surcharge or as any other form of additional patient charge. Failure to pay may cause foreclosure proceedings, which could result in loss of title, to commence.

Section 4. Assessment Scope, Basis, and Use. Funds generated from the Assessment shall be used only to:

1. Provide to the Florida Agency for Health Care Administration the non-federal share for Medicaid managed care hospital directed payments to be made directly or indirectly in support of hospitals serving Medicaid beneficiaries; and
2. Reimburse the County for administrative costs associated with the implementation of the Assessment authorized by the Ordinance.

If, at the end of the Fiscal Year, additional amounts remain in the local provider participation fund, the Board is hereby authorized either (a) to retain such amounts in the fund to transfer to the Agency in the next fiscal year for use as the non-federal share of Medicaid hospital payments, or (b) if requested to do so by the Assessed Properties, to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, all or a portion of the unutilized local provider participation fund.

If, after the Assessment funds are transferred to the Agency, the Agency returns some or all of the transferred funding to the County (including, but not limited to, a return of the non-federal share after a disallowance of matching federal funds), the Board is hereby authorized to refund to Assessed Properties, in proportion to amounts paid in during the Fiscal Year, the amount of such returned funds.

Section 5. Computation of Assessment. The Assessment shall equal 2.29% of gross patient revenue for each Assessed Property specified in the attached Non-Ad Valorem Assessment Roll. The amount of the Assessment required of each Assessed Property may not exceed an amount that when added to the amount of other hospital assessments levied by the state or local government, exceeds the maximum percent of the aggregate net patient revenue of all Assessed Hospitals in the County permitted by 42 C.F.R. § 433.68(f)(3)(i)(A). Assessments for each Assessed Property will be derived from data contained in cost reports and/or in the Florida Hospital Uniform Reporting System, as available from the Florida Agency for Health Care Administration.

Section 6. Timing and Method of Collection. The amount of the assessment is to be collected pursuant to the Alternative Method outlined in §197.3631, Fla Stat.

The County shall provide Assessment bills by first-class mail to the owner of each affected Hospital. The bill or accompanying explanatory material shall include (1) a reference to this Resolution, (2) the total amount of the hospital's Assessment for the appropriate period, (3) the location at which payment will be accepted, (4) the date on which the Assessment is due, and (5) a statement that the Assessment constitutes a lien against assessed property and/or improvements equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments.

No act of error or omission on the part of the Comptroller, Property Appraiser, Tax Collector, Assessment Coordinator, Board, or their deputies or employees shall operate to release or discharge any obligation for payment of the Assessment imposed by the Board under the Ordinance and this resolution.

Section 7. Public Hearing. Per the notice provided on August 16, 2024, the Board has heard and considered the objections of all interested persons prior to rendering a decision on the Assessment and attached Non-Ad Valorem Assessment Roll.

Section 8. Responsibility for Enforcement. The County and its agent, if any, shall maintain the duty to enforce the prompt collection of the Assessment by the means provided herein. The duties related to the collection of assessments may be enforced at the suit of any holder of obligations in a court of competent jurisdiction by mandamus or other appropriate proceedings or actions.

Section 9. Severability. If any clause, section, or provision of this resolution is declared unconstitutional or invalid for any reason or cause, the remaining portion hereof shall be in full force and effect and shall be valid as if such invalid portion thereof had not been incorporated herein.

Section 10. Effective Date. This Resolution is to be effective immediately upon adoption. This Resolution is duly adopted this 5th day of September 2024.

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DULY ADOPTED this 5th day of September 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution by the Board of
County Commissioners meeting of:

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2024-2025

| Provider Name | Assessment Amount |
|-----------------------------------|--------------------------|
| HCA Florida Osceola Hospital | \$10,380,697 |
| HCA Florida Poinciana Hospital | \$2,628,360 |
| St. Cloud Regional Medical Center | \$2,224,503 |
| The Blackberry Center | \$327,847 |

**APPENDIX B
AFFIDAVIT OF MAILING**

STATE OF FLORIDA
COUNTY OF OSCEOLA

BEFORE ME, the undersigned authority personally appeared Matthew Fuhrer, who, after being duly sworn, deposes and says:

1. I, Matthew Fuhrer, as Director of the Office of Management and Budget for Osceola County, Florida, am responsible for mailing notices to property subject to the County's Local Provider Participation Fund Assessment Area and property located within the HCA Florida Osceola Hospital, HCA Florida Poinciana Hospital, St. Cloud Regional Medical Center, and The Blackberry Center;

2. On or before August 16, 2024, I mailed or directed the mailing of a notice by first-class mail to the owner/administrator of each parcel of property subject to the Local Provider Participation Fund Assessment at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of non-ad valorem taxes, as required by the ordinances and resolutions authorizing the imposition of the Local Provider Participation Fund Assessments and other applicable provisions of law.

FURTHER AFFIANT SAYETH NOT.

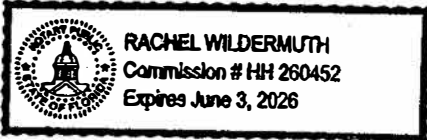
Matthew Fuhrer

Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

The foregoing instrument was acknowledged before me by Matthew Fuhrer who is personally known to me or who has produced _____ as identification and did (did not) take an oath.

WITNESS, my hand and official seal this 19 day of August, A.D., 2024.



Rachel Wildermuth
Signature of the person taking acknowledgment

Rachel Wildermuth
Name of acknowledger (printed)

My commission expires: 6/3/2026

APPENDIX C
PROOFS OF PUBLICATION

NOTICE OF HEARING REGARDING IMPOSING AND COLLECTING A NON-AD VALOREM SPECIAL ASSESSMENT FROM SPECIFIED HOSPITAL PROPERTIES

Notice is hereby given that the Board of County Commissioners of Osceola County will conduct a public hearing pursuant to Ordinance No. 2022-67 to consider the approval of the imposition and collection of a non-ad valorem special assessment against each private for-profit and not-for-profit hospital that provides inpatient hospital services and that holds a right of possession and right of use to real property in Osceola County (each, as "Assessed Property"). The list of affected hospitals is included at the conclusion of this notice.

The assessment is intended to finance intergovernmental transfers, provided consistent with federal guidelines, that fund the non-federal share of certain Medicaid and/or Medicaid managed care payments. As a result, the assessment directly and especially benefits Assessed Properties and supports the provision of health care services to Medicaid, indigent, and uninsured members of the County's community.

The Public Hearing will be held at the Osceola County Administration Building, Commission Chambers, Fourth Floor, 1 Courthouse Square, Kissimmee, Florida, 34741, on **September 5, 2024, at 5:30 pm**, or as soon thereafter as the matter can be heard. At that time, the Board will receive public comment on the proposed special assessment.

The Osceola County office has prepared the Non-Ad Valorem Assessment Roll being considered for approval. The roll contains the names of the Assessed Properties, the assessment rate, and the amount of the special assessment to be imposed against each Assessed Property. The Non-Ad Valorem Assessment Roll is available for inspection at the Osceola County Budget and Management Office during regular business hours from August 16, 2024, to September 5, 2024. The assessment rate set forth in the Non-Ad Valorem Assessment Roll to be levied against the gross patient revenue of each Assessed Property is 2.29%.

At the date and time set forth in this notice, the Board of County Commissioners may: (1) approve the Non-Ad Valorem Assessment Roll, with such amendments as it deems just and right, and (2) adopt a resolution (the "Assessment Resolution") that describes: (a) the Medicaid payments proposed for funding from proceeds of the assessment, (b) the benefit to the Assessed Properties, (c) the methodology for computing the assessed amounts, and (d) the method of collection, including how and when the assessment is to be paid.

All interested persons have a right to appear at the hearing and to file written objections with the Board prior to the resolution vote. All objections to the Non-Ad Valorem Assessment Roll being considered for approval must be made in writing and filed with the County by September 5, 2024. Written objections should be sent to the attention of Osceola County at 1 Courthouse Square, Suite 4700, Kissimmee, FL 34741.

The amount of the assessment is to be collected pursuant to an additional and alternative method, as specified in § 197.3631, Fla Stat., details will be included in the Assessment Resolution.

Americans with Disabilities Act (ADA) & Title VI Assistance

The Osceola Board of County Commissioners ensures meaningful access to County programs, services, and activities to comply with Civil Rights Title VI and Title II of the Americans with Disabilities Act. Individuals with disabilities requiring accommodations (i.e., sign language interpreter or materials in accessible format) or individuals with Limited English Proficiency requiring language interpreters to participate in County sponsored meetings, please contact the County's ADA/Title VI Coordinator, at (407)742-1200 (TTY Users Dial: 711 for the Florida Relay System) or ADA.Coordinator@osceola.org, at least four (4) days prior to the meeting or event.

Ley de Estadounidenses con Discapacidades (ADA) y Asistencia del Título VI
La Junta de Comisionados del Condado de Osceola garantiza un acceso significativo a los programas, servicios y actividades del Condado para cumplir con los Derechos Civiles Título VI y Título II de la Ley de Estadounidenses con Discapacidades. Las personas con discapacidades que acomodos razonables (es decir, intérprete de lenguaje de señas o materiales en formato accesible) o las personas con dominio limitado del inglés que requieran intérpretes de idiomas para participar en reuniones patrocinadas por el condado, comuníquese con el coordinador de ADA/Título VI del condado al (407) 742-1200 (Usuarios de TTY marcar: 711 para acceder al Sistema de retransmisión de Florida) o ADA.Coordinator@osceola.org, al menos cuatro (4) días antes de la reunión o evento.

Pursuant to § 286.0105, Fla Stat. if a person decides to appeal any decision of the Board of County Commissioners on any matter considered at the public hearing, he or she will need a record of the proceedings. For such purpose, a person appealing the decision may need to ensure the creation of a verbatim record, which captures the testimony and evidence upon which the appeal is based.

Osceola County, FLORIDA

List of Affected Properties:

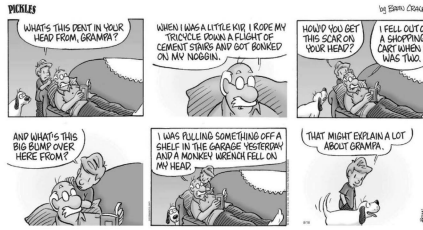
The special assessment is to be levied against each private for-profit and not-for-profit hospital operating under a Florida hospital license affiliated with the following providers of inpatient hospital services that hold a right of possession and right to use real property in Osceola County, Florida:

Hospital Name: HCA Florida Osceola Hospital
Hospital Address: 700 W. Oak St., Kissimmee, FL 34741
Parcel ID: 212529187400010010

Hospital Name: HCA Florida Poinciana Hospital
Hospital Address: 325 Cypress Pkwy., Kissimmee, FL 34759
Parcel ID: 112728000000400000

Hospital Name: The BlackBerry Center
Hospital Address: 91 Beehive Cir. Dr., St. Cloud, FL 34769
Parcel ID: 04263000110001001A

Hospital Name: St. Cloud Regional Medical Center
Hospital Address: 2906 17th St., St. Cloud, FL 34769
Parcel ID: 10263000U000220000



Investing? Be wary of momentum strategies

By Kim Clark
Kiplinger's Personal Finance

In basic physics, the principle of momentum is intuitive: Give a billiard ball a tap and the ball will keep rolling in the same direction from one second to the next.

It's tempting to apply the same logic to stocks. After all, study after study has found that, historically, stocks with prices that rose or fell over a few hours or months were disproportionately likely to keep heading in the same direction for at least the next few minutes (if the trend was marked over hours) or weeks (if the trend was established over recent months).

Momentum investing has been on a roll lately. If, after watching the S&P 500 index rise more than 26% in 2023, you had decided "the trend is your friend" and bought a fund that tracks the large-company benchmark at the start of 2024, you'd have made more than 15% in the first half of the year.

Funds that use momentum as a primary factor in their screening process, buying or selling stocks on the assumption that

their past price trends will continue, have been the best-performing factor funds (funds that focus on a particular investing characteristic) so far in 2024, according to research firm Morningstar.

But don't get too excited, Morningstar portfolio strategist Amy Arnott warns. Momentum is one of the more puzzling and risky investing strategies in common use. "The tricky thing with momentum is that it works until it doesn't. During turning points, momentum funds really struggle," she says.

Although it's clear that momentum is about cashing in on a trend, there's no general agreement on which trends, or over what period. Nearly every momentum investor or fund manager has a unique formula.

Some track individual stocks. Others track sectors or baskets of funds. Some strategies, such as those tracking the S&P 500 and MSCI momentum indexes, focus on price history. Another popular momentum strategy pays little attention to the historical direction of prices, focusing instead on relative performance and

screening for outperforming and underperforming stocks or other investments.

There are also many options for the period used to flag a trend. Some investors bet on trends of the past few hours; others look over many months or years, sometimes ignoring the most recent days or even months. Those differences in trend-spotting strategies create huge variations in performance.

Long-term-oriented, do-it-yourself investors should approach momentum investing with caution.

Think of momentum as a satellite strategy for your portfolio, not as a core position. If you decide to pursue momentum investing, make sure to be smart about taxes. Momentum strategies typically require plenty of trading, which could create taxable gains, says Larry Swedroe, author of "Enrich Your Future: The Keys to Successful Investing." For that reason, holding a momentum strategy ETF (or a mutual fund in a tax-protected account) may be a more tax-efficient way to pursue the strategy, he says.

Savage

from Page 1

advantage of buying shares at lower prices, in anticipation of a bounce-back. Instead, during retirement these losses affect retiree's ability to fund annual expenses.

Congress has asked the General Accounting Office why the government should plan so much more conservative than most corporate target-date fund accounts. But in April, the GAO released the report "401(k) Retirement Plans: Department of Labor Should Update Guidance on Target Date Funds," passing the buck to the Labor Department, which oversees company retirement plans. So far, Labor has refused to deal with the issue.

What you should do?

No one is insisting the Target Date plans fully disclose their combined stock and bond risk exposure at the targeted retirement date, so it is up to you, the plan participant, to understand that these funds could be hazardous to your wealth if the stock market falls sharply. It's not that you should sell out of market exposure; you'll need it over the long term of your retirement to offset the ravages of any future inflation. But you need to understand your exposure to potential loss and make sure you have other, less risky, investments to offset this exposure.

If you "roll out" of your company plan at retirement, you'll be in the position to choose new investments, which will require you to analyze the

portfolios of any target-date funds you might choose.

As well, a rollover will give you exposure to government-only money market funds for a portion of your account — making RMDs easier and letting you sleep better at night.

But if you haven't retired yet and so must stick with the company plan options, or if you chose to leave your funds in the company plan after retirement, now is the time to look inside your plan and ask what's in your wallet. And that's the Savage Truth.

Terry Savage is a registered investment advisor and the author of four bestselling books, including "The Savage Truth on Money." Terry responds to questions on her blog at TerrySavage.com.

Bronze

from Page 1

be satisfaction, fulfillment and happiness into something less.

Take performance evaluations. Give an employee a less-than-perfect rating and it's natural for them to think about what could have been. If they use a downward counterfactual, that's great, because they're happy, comparing their evaluation with what it could have been — somewhat or much more negative — makes them feel good about their evaluation and performance.

But if they use an upward counterfactual, they may be disappointed, resentful even angry, and will likely not remember any of the positive or constructive feedback. (Especially since research shows that people quickly forget negative feedback.)

Or take money. After starting an entry-level shop floor position, I climbed the ladder and became a supervisor. I was really happy with the increase in pay. I came in early, stayed late, started projects, volunteered for cross-departmental teams, took on additional responsibilities. I worked hard. I was

happy to work hard. Then I found out another supervisor, a lazy, difficult, uncooperative supervisor, made half gain as much as I did — and in a system where 3% annual raises were the norm, that felt like a huge difference.

Nothing had changed, except for the upward counterfactual I applied, and I wasn't big enough to get past it. While I still worked hard, I no longer worked that hard.

That's what can happen when we fall prey to upward counterfactuals. I was happy with what I earned as a supervisor until I learned what another supervisor made.

Then I became unhappy — even though my pay hadn't changed, my duties hadn't changed and my future opportunities hadn't changed.

The only thing that changed was my perspective. Compared with the money I made as a machine operator, a supervisor's pay seemed like great pay. But when I compared it with what someone else made, "great" no longer seemed so great. No matter how successful you may be — and no matter how far you've come — when you give in

to upward counterfactuals, you'll always feel unsuccessful.

You won't win if you're an entrepreneur and you compare yourself with Richard Branson. You won't win if you're a musician and you compare yourself with Taylor Swift, especially if the point of comparison is earnings. If your goal is to change the world, and you compare yourself with Steve Jobs — yeah, no.

That's the problem with upward counterfactuals. No matter how successful you feel, you can always find someone whose more successful. There will always be someone who seems better, or smarter, or wealthier, or (seemingly) happier.

So stop comparing. At the very least, use downward counterfactuals. Compare yourself with all the people who tried and failed, and you'll feel blessed. Compare yourself with all the people who haven't tried, and any success you experience will feel like victory.

Compare yourself with who you were last year, or even last week, and you'll feel proud of just how far you've come. And be excited to continue on whatever journey you've chosen.

APPENDIX D

**FORM OF CERTIFICATE TO
NON-AD VALOREM ASSESSMENT ROLL**

I HEREBY CERTIFY that I am the Chair of the Board of County Commissioners, or authorized agent of Osceola County, Florida (the "County"); as such I have satisfied myself that all property included or includable on the non-ad valorem assessment roll for the Local Provider Participation Fund Assessment Area, HCA Florida Osceola Hospital, HCA Florida Poinciana Hospital, St. Cloud Regional Medical Center, and The Blackberry Center;

(the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain, and that all required extensions on the above-described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above-described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair



MILLAGE RESOLUTIONS

| Title | Page |
|-------------------------|-------------|
| Resolution 24-159R..... | 3-1 |
| Resolution 24-160R..... | 3-4 |

RESOLUTION NO. 24-159R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2024-2025 BY TWO-THIRDS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A exceed the rolled-back rate based on the amount of taxes which would have been levied in the prior year if the maximum millage rate had been applied, adjusted for change in per capita Florida personal income, but do not exceed 110 percent of the rolled-back rate based on the previous year's maximum millage rate, adjusted for change in per capita Florida personal income, and may be adopted if approved by a two-thirds vote of the Board;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A, which includes the percentages by which such proposed millage rates exceed the rolled back millage rates (the proposed increases in property taxes).

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED by not less than a two-thirds vote of the Board of County Commissioners this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Resolution # 24-159R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2024-2025

| Taxing Entity: | FY25 Rolled Back Millage Rate: | Current Year Tentative Operating Millage Rate: | % Change Over Rolled Back Rate: |
|-----------------------|---------------------------------------|---|--|
| EMS/FIRE RESCUE MSTU | 0.9917 | 1.0682 | 7.72% |
| ANORADA | 2.5757 | 2.7500 | 6.77% |
| INDIAN RIDGE | 3.7292 | 4.3355 | 16.26% |
| INDIAN WELLS | 3.7838 | 4.3345 | 14.55% |
| LINDFIELDS | 1.0400 | 1.1486 | 10.44% |
| ST JAMES PARK | 2.1045 | 2.4466 | 16.26% |

RESOLUTION NO. 24-160R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2024-2025 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board") has previously certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and,

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the proposed millage rates set forth in Schedule A do not exceed the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed by majority vote of the Board;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. ADOPTION OF PROPOSED MILLAGE RATES. The Board hereby adopts the proposed millage rates specified in Schedule A.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Resolution # 24-160R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2024-2025

| Taxing Entity: | FY25 Rolled Back Millage Rate: | Current Year Tentative Operating Millage Rate: | % Change Over Rolled Back Rate: |
|---------------------------|---------------------------------------|---|--|
| COUNTYWIDE | 6.3614 | 6.7000 | 5.32% |
| LIBRARY DISTRICT | 0.2781 | 0.3000 | 7.87% |
| SAVE OSCEOLA DEBT* | | 0.0666 | 0.00% |
| SAVE OSCEOLA MAINTENANCE | 0.0880 | 0.0960 | 9.09% |
| BELLALAGO | 0.1648 | 0.1249 | -24.21% |
| BLACKSTONE LANDING PH 1 | 0.8832 | 0.9250 | 4.73% |
| EMERALD LAKES | 0.4957 | 0.4700 | -5.18% |
| HAMMOCK POINT | 0.2809 | 0.3000 | 6.80% |
| HAMMOCK TRAILS | 0.9544 | 0.8755 | -8.27% |
| HIDDEN HEIGHTS TRAIL | 0.0000 | 0.0000 | 0.00% |
| INDIAN RIDGE VILLAS | 0.0000 | 0.0000 | 0.00% |
| INTERCESSION CITY | 0.4270 | 0.3337 | -21.85% |
| ISLE OF BELLALAGO | 1.4725 | 0.3810 | -74.13% |
| KING'S CREST | 1.3781 | 1.4870 | 7.90% |
| KISSIMMEE ISLES | 0.5691 | 0.5155 | -9.42% |
| LIVE OAK SPRINGS | 0.2280 | 0.2500 | 9.65% |
| ORANGE VISTA | 1.0170 | 1.1824 | 16.26% |
| QUAIL RIDGE | 0.9179 | 1.0671 | 16.25% |
| RAINTREE PARK | 0.9063 | 1.0000 | 10.34% |
| REMINGTON | 0.2777 | 0.2700 | -2.77% |
| RESERVES AT PLEASANT HILL | 0.5143 | 0.4650 | -9.59% |
| ROYAL OAKS (PHASES 2-5) | 0.9427 | 0.7775 | -17.52% |
| SHADOW OAKS | 0.6216 | 0.5060 | -18.60% |
| THE OAKS | 0.1604 | 0.1025 | -36.10% |
| WESTMINSTER GARDENS | 0.0000 | 0.0000 | 0.00% |
| WINDMILL POINT | 0.2549 | 0.2000 | -21.54% |
| WINDWARD CAY | 0.7824 | 0.4800 | -38.65% |
| WINNERS PARK | 1.9972 | 2.1000 | 5.15% |

*Per DOR a rolled-back rate should not be calculated for SAVE-Osceola Debt

Note: While millage increases that can be approved by simple majority vote are generally limited to 10%, higher increases are permitted if the rate approved in previous years was less than the maximum. Florida law permits the Board to approve each millage rate in the foregoing table by simple majority vote.



BUDGET RESOLUTION

| Title | Page |
|-------------------------|-------------|
| Resolution 24-161R..... | 4-1 |
| Schedule A..... | 4-3 |

RESOLUTION NO. 24-161R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2024-2025; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Osceola County Manager, as county budget officer, has prepared and presented a tentative budget to the Board of County Commissioners of Osceola County, Florida (the "Board"), as required by Section 129.03(3), Florida Statutes; and

WHEREAS, the Board has examined the tentative budget and made such changes as it deemed necessary; and

WHEREAS, the County Manager has computed the millage rates required to fund the tentative budget and the Board has certified proposed millage rates to the Osceola County Property Appraiser (the "Property Appraiser"), as required by Section 200.065(2)(b), Florida Statutes; and

WHEREAS, the Property Appraiser has delivered a notice of proposed property taxes by first-class mail to each taxpayer to be listed on the current year's assessment roll, including the proposed millage rates certified by the Board, as required by Section 200.069, Florida Statutes; and

WHEREAS, the Board has conducted a public hearing to consider adoption of a tentative budget and the proposed millage rates necessary to fund the tentative budget; and

WHEREAS, the Board has adopted Resolution Nos. 24-159R and 24-160R, adopting the proposed millage rates for Fiscal Year 2024-2025;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA, AS FOLLOWS:

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2024-2025 attached hereto as Schedule A is hereby approved and adopted.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of section of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY25**

Revenues

| | |
|-------------------------------------|-------------|
| Current Ad Valorem Taxes | 420,720,274 |
| PY Delinquent Ad Valorem Tax | 70,009 |
| Other Taxes | 167,583,021 |
| Permits, Fees & Special Assessments | 231,686,085 |
| Intergovernmental Revenue | 261,153,330 |
| Charges For Services | 160,969,970 |
| Judgment, Fines & Forfeits | 2,738,028 |
| Miscellaneous Revenues | 15,923,600 |
| Less 5% Statutory Reduction | -44,165,310 |

Subtotal 1,216,679,007

| | |
|---------------|---------------|
| Transfers In | 264,914,815 |
| Other Sources | 42,260,350 |
| Fund Balance | 1,418,327,022 |

Total Revenues 2,942,181,194

Expenditures

| | |
|--------------------|---------------|
| Personnel Services | 201,872,733 |
| Operating Expenses | 487,985,535 |
| Capital Outlay | 1,090,294,038 |
| Debt Service | 64,598,109 |
| Grants and Aids | 46,579,723 |

Subtotal 1,891,330,138

| | |
|-----------------------|-------------|
| Transfers Out | 393,088,841 |
| Reserves - Operating | 170,831,975 |
| Reserves - Debt | 58,785,747 |
| Reserves - Capital | 233,815,486 |
| Reserves - Claims | 15,946,221 |
| Reserves - Assigned | 49,495,247 |
| Reserves - Restricted | 84,627,259 |
| Reserves - Stability | 44,260,280 |

Total Expenditures 2,942,181,194

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

001-General Fund

Revenues

| | |
|-------------------------------------|--------------------|
| Current Ad Valorem Taxes | 351,591,215 |
| PY Delinquent Ad Valorem Tax | 67,009 |
| Other Taxes | 33,028,708 |
| Permits, Fees & Special Assessments | 7,732,958 |
| Intergovernmental Revenue | 50,282,955 |
| Charges For Services | 1,729,709 |
| Judgment, Fines & Forfeits | 1,037,141 |
| Miscellaneous Revenues | 9,201,934 |
| Less 5% Statutory Reduction | -21,925,825 |
| Subtotal | 432,745,804 |
| Transfers In | 37,673,551 |
| Other Sources | 5,002,526 |
| Fund Balance | 162,617,595 |
| Total Revenues | 638,039,476 |

Expenditures

| | |
|---------------------------|--------------------|
| Personnel Services | 90,901,275 |
| Operating Expenses | 120,590,270 |
| Capital Outlay | 9,718,254 |
| Debt Service | 3,777,617 |
| Grants and Aids | 39,594,696 |
| Subtotal | 264,582,112 |
| Transfers Out | 246,995,619 |
| Reserves - Operating | 90,065,646 |
| Reserves - Debt | 857,801 |
| Reserves - Capital | 309,181 |
| Reserves - Assigned | 19,275,595 |
| Reserves - Restricted | 8,000,000 |
| Reserves - Stability | 7,953,522 |
| Total Expenditures | 638,039,476 |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

010-Designated Ad Valorem Tax

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Transfers In | | 44,805,407 |
| | Total Revenues | 44,805,407 |

Expenditures

| | | |
|---------------|---------------------------|-------------------|
| Transfers Out | | 44,805,407 |
| | Total Expenditures | 44,805,407 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

101-TDT RIDA Tax Bond 2012 Project

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 6,025,720 |
| | Total Revenues | 6,025,720 |

Expenditures

| | | |
|-----------------------|---------------------------|------------------|
| Operating Expenses | | 343,049 |
| | Subtotal | 343,049 |
| Reserves - Restricted | | 5,682,671 |
| | Total Expenditures | 6,025,720 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

102-Transportation Trust Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Other Taxes | | 9,707,267 |
| Permits, Fees & Special Assessments | | 388,331 |
| Intergovernmental Revenue | | 2,404,960 |
| Charges For Services | | 405,000 |
| Miscellaneous Revenues | | 100,000 |
| Less 5% Statutory Reduction | | -645,279 |
| | Subtotal | 12,360,279 |
| | | |
| Transfers In | | 44,820,730 |
| Other Sources | | 862,112 |
| Fund Balance | | 6,191,615 |
| | Total Revenues | 64,234,736 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Personnel Services | | 16,710,427 |
| Operating Expenses | | 39,114,565 |
| Capital Outlay | | 1,253,354 |
| Debt Service | | 1,673,916 |
| Grants and Aids | | 57,500 |
| | Subtotal | 58,809,762 |
| | | |
| Transfers Out | | 3,402,730 |
| Reserves - Operating | | 500,000 |
| Reserves - Debt | | 1,522,244 |
| | Total Expenditures | 64,234,736 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

103-Drug Abuse Treatment Fund

Revenues

| | | |
|-----------------------------|--|--------|
| Judgment, Fines & Forfeits | | 27,338 |
| Less 5% Statutory Reduction | | -1,367 |

| | | |
|--|-----------------|---------------|
| | Subtotal | 25,971 |
|--|-----------------|---------------|

| | | |
|--------------|--|-------|
| Fund Balance | | 3,864 |
|--------------|--|-------|

| | | |
|--|-----------------------|---------------|
| | Total Revenues | 29,835 |
|--|-----------------------|---------------|

Expenditures

| | | |
|---------------|--|--------|
| Transfers Out | | 29,835 |
|---------------|--|--------|

| | | |
|--|---------------------------|---------------|
| | Total Expenditures | 29,835 |
|--|---------------------------|---------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

104-Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|-----------------|-------------------|
| Other Taxes | | 43,075,394 |
| Charges For Services | | 4,191,625 |
| Miscellaneous Revenues | | 874,757 |
| Less 5% Statutory Reduction | | -2,407,089 |
| | Subtotal | 45,734,687 |

| | | |
|---------------|-----------------------|--------------------|
| Other Sources | | 364,921 |
| Fund Balance | | 85,843,080 |
| | Total Revenues | 131,942,688 |

Expenditures

| | | |
|--------------------|-----------------|-------------------|
| Personnel Services | | 2,364,166 |
| Operating Expenses | | 24,343,680 |
| Capital Outlay | | 20,442,907 |
| Debt Service | | 126,934 |
| | Subtotal | 47,277,687 |

| | | |
|-----------------------|---------------------------|--------------------|
| Transfers Out | | 4,646,446 |
| Reserves - Operating | | 19,627,555 |
| Reserves - Debt | | 63,468 |
| Reserves - Capital | | 14,250,000 |
| Reserves - Restricted | | 36,200,162 |
| Reserves - Stability | | 9,877,370 |
| | Total Expenditures | 131,942,688 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

105-Fifth Cent Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|--|------------|
| Other Taxes | | 10,768,849 |
| Less 5% Statutory Reduction | | -538,442 |

| | | |
|--|-----------------|-------------------|
| | Subtotal | 10,230,407 |
|--|-----------------|-------------------|

| | | |
|---------------|--|------------|
| Other Sources | | 47,149 |
| Fund Balance | | 17,101,777 |

| | | |
|--|-----------------------|-------------------|
| | Total Revenues | 27,379,333 |
|--|-----------------------|-------------------|

Expenditures

| | | |
|--------------------|--|------------|
| Operating Expenses | | 12,434,611 |
|--------------------|--|------------|

| | | |
|--|-----------------|-------------------|
| | Subtotal | 12,434,611 |
|--|-----------------|-------------------|

| | | |
|----------------------|--|-----------|
| Transfers Out | | 3,897,781 |
| Reserves - Operating | | 5,853,869 |
| Reserves - Stability | | 5,193,072 |

| | | |
|--|---------------------------|-------------------|
| | Total Expenditures | 27,379,333 |
|--|---------------------------|-------------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

106-Sixth Cent Tourist Development Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Other Taxes | | 10,768,849 |
| Less 5% Statutory Reduction | | -538,442 |
| | Subtotal | 10,230,407 |
| | | |
| Other Sources | | 47,149 |
| Fund Balance | | 14,557,370 |
| | Total Revenues | 24,834,926 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Operating Expenses | | 14,380,341 |
| | Subtotal | 14,380,341 |
| | | |
| Transfers Out | | 40,148 |
| Reserves - Operating | | 5,284,607 |
| Reserves - Stability | | 5,129,830 |
| | Total Expenditures | 24,834,926 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

107-Library District Fund

Revenues

| | | |
|------------------------------|-------------------|--|
| Current Ad Valorem Taxes | 15,785,595 | |
| PY Delinquent Ad Valorem Tax | 2,000 | |
| Intergovernmental Revenue | 121,645 | |
| Charges For Services | 49,349 | |
| Miscellaneous Revenues | 142,248 | |
| Less 5% Statutory Reduction | -798,840 | |
| Subtotal | 15,301,997 | |
| Other Sources | 142,000 | |
| Fund Balance | 15,053,358 | |
| Total Revenues | 30,497,355 | |

Expenditures

| | | |
|---------------------------|-------------------|--|
| Personnel Services | 154,879 | |
| Operating Expenses | 7,906,410 | |
| Capital Outlay | 7,282,827 | |
| Debt Service | 287,588 | |
| Subtotal | 15,631,704 | |
| Transfers Out | 587,019 | |
| Reserves - Operating | 2,997,680 | |
| Reserves - Debt | 4,345 | |
| Reserves - Stability | 11,276,607 | |
| Total Expenditures | 30,497,355 | |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

109-Law Enforcement Trust Fund

Revenues

| | |
|-----------------------|----------------|
| Other Sources | 40,000 |
| Fund Balance | 257,040 |
| Total Revenues | 297,040 |

Expenditures

| | |
|---------------------------|----------------|
| Transfers Out | 297,040 |
| Total Expenditures | 297,040 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

111-SHIP State Housing Initiative Program

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 3,943,426 |
| Miscellaneous Revenues | | 319,138 |
| Less 5% Statutory Reduction | | -15,957 |
| | Subtotal | 4,246,607 |
| Fund Balance | | 7,066,354 |
| | Total Revenues | 11,312,961 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Personnel Services | | 216,718 |
| Operating Expenses | | 11,021,243 |
| Grants and Aids | | 75,000 |
| | Subtotal | 11,312,961 |
| | Total Expenditures | 11,312,961 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

112-Emergency(911)Communications

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 2,344,116 |
| Charges For Services | | 102,032 |
| Less 5% Statutory Reduction | | -122,307 |
| | Subtotal | 2,323,841 |
| Fund Balance | | 4,073,094 |
| | Total Revenues | 6,396,935 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Transfers Out | | 2,294,266 |
| Reserves - Operating | | 200,248 |
| Reserves - Capital | | 3,902,421 |
| | Total Expenditures | 6,396,935 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

115-Court Facilities Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 1,313,671 |
| Less 5% Statutory Reduction | | -65,684 |
| | Subtotal | 1,247,987 |
| Fund Balance | | 9,330,336 |
| | Total Revenues | 10,578,323 |

Expenditures

| | | |
|----------------------|---------------------------|-------------------|
| Operating Expenses | | 87,080 |
| Capital Outlay | | 4,017,340 |
| | Subtotal | 4,104,420 |
| Transfers Out | | 753,976 |
| Reserves - Operating | | 226,589 |
| Reserves - Capital | | 5,493,338 |
| | Total Expenditures | 10,578,323 |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

118-Homeless Prevention & Rapid Rehousing

Revenues

| | | |
|---------------------------|-----------------------|----------------|
| Intergovernmental Revenue | | 339,871 |
| | Subtotal | 339,871 |
| | Total Revenues | 339,871 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Operating Expenses | | 339,871 |
| | Subtotal | 339,871 |
| | Total Expenditures | 339,871 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

125-Environmental Land Maintenance

Revenues

| | | |
|-----------------------------|-------------------|--|
| Current Ad Valorem Taxes | 5,051,390 | |
| Miscellaneous Revenues | 77,730 | |
| Less 5% Statutory Reduction | -256,456 | |
| Subtotal | 4,872,664 | |
| Other Sources | 175,675 | |
| Fund Balance | 12,029,350 | |
| Total Revenues | 17,077,689 | |

Expenditures

| | | |
|---------------------------|-------------------|--|
| Personnel Services | 437,907 | |
| Operating Expenses | 1,483,563 | |
| Capital Outlay | 175,675 | |
| Debt Service | 11,563 | |
| Subtotal | 2,108,708 | |
| Transfers Out | 215,231 | |
| Reserves - Operating | 454,986 | |
| Reserves - Debt | 5,781 | |
| Reserves - Restricted | 14,292,983 | |
| Total Expenditures | 17,077,689 | |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

128-Subdivision Pond MSBU

Revenues

| | | |
|-------------------------------------|--|-----------|
| Permits, Fees & Special Assessments | | 1,503,366 |
| Less 5% Statutory Reduction | | -75,172 |

| | | |
|--|-----------------|------------------|
| | Subtotal | 1,428,194 |
|--|-----------------|------------------|

| | | |
|--------------|--|---------|
| Fund Balance | | 461,062 |
|--------------|--|---------|

| | | |
|--|-----------------------|------------------|
| | Total Revenues | 1,889,256 |
|--|-----------------------|------------------|

Expenditures

| | | |
|--------------------|--|-----------|
| Operating Expenses | | 1,491,104 |
|--------------------|--|-----------|

| | | |
|--|-----------------|------------------|
| | Subtotal | 1,491,104 |
|--|-----------------|------------------|

| | | |
|---------------|--|---------|
| Transfers Out | | 398,152 |
|---------------|--|---------|

| | | |
|--|---------------------------|------------------|
| | Total Expenditures | 1,889,256 |
|--|---------------------------|------------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

129-Street Lighting MSBU

Revenues

| | | |
|-------------------------------------|-----------------------|----------------|
| Permits, Fees & Special Assessments | | 334,784 |
| Less 5% Statutory Reduction | | -16,742 |
| | Subtotal | 318,042 |
| Fund Balance | | 79,308 |
| | Total Revenues | 397,350 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Operating Expenses | | 337,309 |
| | Subtotal | 337,309 |
| Transfers Out | | 60,041 |
| | Total Expenditures | 397,350 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

130-Court Related Technology Fund

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Charges For Services | | 949,342 |
| Less 5% Statutory Reduction | | -47,467 |
| | Subtotal | 901,875 |
| Transfers In | | 684,174 |
| Fund Balance | | 648,495 |
| | Total Revenues | 2,234,544 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personnel Services | | 707,594 |
| Operating Expenses | | 873,711 |
| Capital Outlay | | 263,000 |
| | Subtotal | 1,844,305 |
| Transfers Out | | 128,631 |
| Reserves - Operating | | 261,608 |
| | Total Expenditures | 2,234,544 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

134-Countywide Fire Fund

Revenues

| | |
|-------------------------------------|------------|
| Current Ad Valorem Taxes | 42,923,989 |
| PY Delinquent Ad Valorem Tax | 1,000 |
| Permits, Fees & Special Assessments | 54,642,571 |
| Intergovernmental Revenue | 108,535 |
| Charges For Services | 19,225,182 |
| Miscellaneous Revenues | 3,202,695 |
| Less 5% Statutory Reduction | -6,005,199 |

Subtotal 114,098,773

| | |
|---------------|------------|
| Transfers In | 6,155,287 |
| Other Sources | 118,000 |
| Fund Balance | 40,016,855 |

Total Revenues 160,388,915

Expenditures

| | |
|--------------------|------------|
| Personnel Services | 67,970,127 |
| Operating Expenses | 28,821,094 |
| Capital Outlay | 405,785 |
| Debt Service | 4,081,342 |

Subtotal 101,278,348

| | |
|----------------------|------------|
| Transfers Out | 27,158,626 |
| Reserves - Operating | 27,840,208 |
| Reserves - Debt | 2,034,328 |
| Reserves - Capital | 2,077,405 |

Total Expenditures 160,388,915

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

137-HOME Fund

Revenues

| | | |
|---------------------------|-----------------------|------------------|
| Intergovernmental Revenue | | 7,381,533 |
| | Subtotal | 7,381,533 |
| | Total Revenues | 7,381,533 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Personnel Services | | 91,097 |
| Operating Expenses | | 5,856,927 |
| Grants and Aids | | 1,433,509 |
| | Subtotal | 7,381,533 |
| | Total Expenditures | 7,381,533 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

139-Criminal Justice Training

Revenues

| | | |
|-----------------------------|--|--------|
| Judgment, Fines & Forfeits | | 66,570 |
| Less 5% Statutory Reduction | | -3,328 |

| | | |
|--|-----------------|---------------|
| | Subtotal | 63,242 |
|--|-----------------|---------------|

| | | |
|--------------|--|--------|
| Fund Balance | | 24,396 |
|--------------|--|--------|

| | | |
|--|-----------------------|---------------|
| | Total Revenues | 87,638 |
|--|-----------------------|---------------|

Expenditures

| | | |
|---------------|--|--------|
| Transfers Out | | 87,638 |
|---------------|--|--------|

| | | |
|--|---------------------------|---------------|
| | Total Expenditures | 87,638 |
|--|---------------------------|---------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

141-Boating Improvement Fund

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 93,486 |
| Miscellaneous Revenues | | 7,580 |
| Less 5% Statutory Reduction | | -5,054 |
| | Subtotal | 96,012 |
| Fund Balance | | 914,090 |
| | Total Revenues | 1,010,102 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Capital Outlay | | 402,691 |
| | Subtotal | 402,691 |
| Transfers Out | | 17,017 |
| Reserves - Operating | | 2,837 |
| Reserves - Capital | | 587,557 |
| | Total Expenditures | 1,010,102 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

142 - Mobility Fee East District

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 57,610 |
| | Subtotal | 57,610 |
| Fund Balance | | 9,602,780 |
| | Total Revenues | 9,660,390 |

Expenditures

| | | |
|----------------|---------------------------|------------------|
| Capital Outlay | | 9,660,390 |
| | Subtotal | 9,660,390 |
| | Total Expenditures | 9,660,390 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

143 - Mobility Fee West District

Revenues

| | | |
|-------------------------------------|-----------------------|--------------------|
| Permits, Fees & Special Assessments | | 43,922,135 |
| Less 5% Statutory Reduction | | -1,146,852 |
| | Subtotal | 42,775,283 |
| Other Sources | | 3,704,750 |
| Fund Balance | | 122,101,312 |
| | Total Revenues | 168,581,345 |

Expenditures

| | | |
|--------------------|---------------------------|--------------------|
| Operating Expenses | | 150,000 |
| Capital Outlay | | 143,240,412 |
| | Subtotal | 143,390,412 |
| Transfers Out | | 159,859 |
| Reserves - Capital | | 25,031,074 |
| | Total Expenditures | 168,581,345 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

145 - Red Light Cameras

Revenues

| | | |
|-----------------------------|--|-----------|
| Judgment, Fines & Forfeits | | 1,281,462 |
| Less 5% Statutory Reduction | | -64,073 |

| | | |
|--|-----------------|------------------|
| | Subtotal | 1,217,389 |
|--|-----------------|------------------|

| | | |
|--------------|--|-----------|
| Fund Balance | | 1,953,151 |
|--------------|--|-----------|

| | | |
|--|-----------------------|------------------|
| | Total Revenues | 3,170,540 |
|--|-----------------------|------------------|

Expenditures

| | | |
|--------------------|--|-----------|
| Operating Expenses | | 1,257,700 |
| Capital Outlay | | 1,130,273 |

| | | |
|--|-----------------|------------------|
| | Subtotal | 2,387,973 |
|--|-----------------|------------------|

| | | |
|---------------|--|--------|
| Transfers Out | | 17,989 |
|---------------|--|--------|

| | | |
|-----------------------|--|---------|
| Reserves - Restricted | | 764,578 |
|-----------------------|--|---------|

| | | |
|--|---------------------------|------------------|
| | Total Expenditures | 3,170,540 |
|--|---------------------------|------------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

147 - Conservation Lands Perpetual Maintenance & Acquisition

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Miscellaneous Revenues | | 6,542 |
| Less 5% Statutory Reduction | | -327 |
| | Subtotal | 6,215 |
| Fund Balance | | 1,291,244 |
| | Total Revenues | 1,297,459 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Operating Expenses | | 1,297,459 |
| | Subtotal | 1,297,459 |
| | Total Expenditures | 1,297,459 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

148-Building Fund

Revenues

| | | |
|-------------------------------------|-------------------|--|
| Permits, Fees & Special Assessments | 12,751,694 | |
| Charges For Services | 270,960 | |
| Judgment, Fines & Forfeits | 45,517 | |
| Miscellaneous Revenues | 8,550 | |
| Less 5% Statutory Reduction | -653,836 | |
| Subtotal | 12,422,885 | |
| Other Sources | 375,000 | |
| Fund Balance | 24,798,508 | |
| Total Revenues | 37,596,393 | |

Expenditures

| | | |
|---------------------------|-------------------|--|
| Personnel Services | 8,985,015 | |
| Operating Expenses | 9,563,397 | |
| Capital Outlay | 9,601,191 | |
| Debt Service | 289,252 | |
| Subtotal | 28,438,855 | |
| Transfers Out | 735,568 | |
| Reserves - Operating | 5,028,680 | |
| Reserves - Debt | 144,625 | |
| Reserves - Stability | 3,248,665 | |
| Total Expenditures | 37,596,393 | |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

149-East 192 CRA

Revenues

| | | |
|-----------------------|-----------|--------------------------|
| Transfers In | 2,086,905 | |
| Other Sources | 3,899,337 | |
| Fund Balance | 6,062,398 | |
| Total Revenues | | <u>12,048,640</u> |

Expenditures

| | | |
|---------------------------|-----------|--------------------------|
| Personnel Services | 67,118 | |
| Operating Expenses | 1,007,037 | |
| Capital Outlay | 6,807,709 | |
| Subtotal | | <u>7,881,864</u> |
| Transfers Out | 31,232 | |
| Reserves - Operating | 110,530 | |
| Reserves - Capital | 4,025,014 | |
| Total Expenditures | | <u>12,048,640</u> |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

**Tentative
FY25**

151-CDBG Fund

Revenues

| | |
|---------------------------|------------------|
| Intergovernmental Revenue | 6,941,429 |
| Subtotal | 6,941,429 |
| Total Revenues | 6,941,429 |

Expenditures

| | |
|---------------------------|------------------|
| Personnel Services | 205,013 |
| Operating Expenses | 5,332,263 |
| Capital Outlay | 1,078,891 |
| Grants and Aids | 325,262 |
| Subtotal | 6,941,429 |
| Total Expenditures | 6,941,429 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

152-Muni Svcs Tax Units MSTU Fund

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 1,863,683 |
| Less 5% Statutory Reduction | | -93,183 |
| | Subtotal | 1,770,500 |
| Fund Balance | | 409,146 |
| | Total Revenues | 2,179,646 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Operating Expenses | | 1,803,333 |
| | Subtotal | 1,803,333 |
| Transfers Out | | 356,313 |
| Reserves - Operating | | 10,000 |
| Reserves - Assigned | | 10,000 |
| | Total Expenditures | 2,179,646 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Permits, Fees & Special Assessments | | 15,617,237 |
| Less 5% Statutory Reduction | | -2,792 |
| | Subtotal | 15,614,445 |
| Fund Balance | | 2,404,691 |
| | Total Revenues | 18,019,136 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Operating Expenses | | 17,854,321 |
| | Subtotal | 17,854,321 |
| Transfers Out | | 164,815 |
| | Total Expenditures | 18,019,136 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

154-Constitutional Gas Tax Fund

Revenues

| | |
|-----------------------------|------------------|
| Intergovernmental Revenue | 4,618,578 |
| Miscellaneous Revenues | 26,446 |
| Less 5% Statutory Reduction | -232,251 |
| Subtotal | 4,412,773 |

| | |
|-----------------------|-------------------|
| Transfers In | 12,268,090 |
| Other Sources | 3,334,443 |
| Fund Balance | 1,756,246 |
| Total Revenues | 21,771,552 |

Expenditures

| | |
|--------------------|-------------------|
| Operating Expenses | 14,750,000 |
| Capital Outlay | 3,334,443 |
| Debt Service | 2,414,535 |
| Subtotal | 20,498,978 |

| | |
|---------------------------|-------------------|
| Transfers Out | 65,304 |
| Reserves - Debt | 1,207,270 |
| Total Expenditures | 21,771,552 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

155-West 192 MSBU Phase I

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 3,825,659 |
| Miscellaneous Revenues | | 125,585 |
| Less 5% Statutory Reduction | | -197,562 |
| | Subtotal | 3,753,682 |
| | | |
| Transfers In | | 46,416 |
| Fund Balance | | 2,322,438 |
| | Total Revenues | 6,122,536 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personnel Services | | 217,220 |
| Operating Expenses | | 3,888,558 |
| Capital Outlay | | 574,925 |
| | Subtotal | 4,680,703 |
| | | |
| Transfers Out | | 148,829 |
| Reserves - Operating | | 793,004 |
| Reserves - Capital | | 500,000 |
| | Total Expenditures | 6,122,536 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

156-Federal And State Grants Fund

Revenues

| | | |
|---------------------------|-----------------------|--------------------|
| Intergovernmental Revenue | | 152,024,813 |
| | Subtotal | 152,024,813 |
| | Total Revenues | 152,024,813 |

Expenditures

| | | |
|--------------------|---------------------------|--------------------|
| Personnel Services | | 6,149,808 |
| Operating Expenses | | 22,296,754 |
| Capital Outlay | | 118,422,437 |
| Grants and Aids | | 5,093,756 |
| | Subtotal | 151,962,755 |
| Transfers Out | | 62,058 |
| | Total Expenditures | 152,024,813 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

158-Intergovernmental Radio Communications

Revenues

| | | |
|-----------------------------|------------------|--|
| Charges For Services | 1,141,463 | |
| Judgment, Fines & Forfeits | 280,000 | |
| Miscellaneous Revenues | 30,644 | |
| Less 5% Statutory Reduction | -72,605 | |
| Subtotal | 1,379,502 | |
| Transfers In | 1,707,098 | |
| Other Sources | 26,243 | |
| Fund Balance | 797,652 | |
| Total Revenues | 3,910,495 | |

Expenditures

| | | |
|---------------------------|------------------|--|
| Personnel Services | 354,579 | |
| Operating Expenses | 2,508,888 | |
| Capital Outlay | 286,408 | |
| Subtotal | 3,149,875 | |
| Transfers Out | 199,254 | |
| Reserves - Operating | 561,366 | |
| Total Expenditures | 3,910,495 | |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

168-Section 8 Fund

Revenues

| | | |
|---------------------------|-----------------------|-------------------|
| Intergovernmental Revenue | | 30,641,469 |
| Miscellaneous Revenues | | 151,584 |
| | Subtotal | 30,793,053 |
| Fund Balance | | 4,528,471 |
| | Total Revenues | 35,321,524 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Personnel Services | | 1,136,762 |
| Operating Expenses | | 34,098,065 |
| Debt Service | | 9,798 |
| | Subtotal | 35,244,625 |
| Transfers Out | | 72,000 |
| Reserves - Debt | | 4,899 |
| | Total Expenditures | 35,321,524 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

177-Fire Impact Fee Fund

Revenues

| | | |
|-------------------------------------|-----------------------|------------------|
| Permits, Fees & Special Assessments | | 1,850,000 |
| Less 5% Statutory Reduction | | -92,500 |
| | Subtotal | 1,757,500 |
| Fund Balance | | 5,803,056 |
| | Total Revenues | 7,560,556 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Operating Expenses | | 11,114 |
| Capital Outlay | | 5,803,056 |
| | Subtotal | 5,814,170 |
| Transfers Out | | 681,144 |
| Reserves - Operating | | 2,963 |
| Reserves - Capital | | 1,062,279 |
| | Total Expenditures | 7,560,556 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

178-Parks Impact Fee Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Permits, Fees & Special Assessments | | 9,060,826 |
| Less 5% Statutory Reduction | | -453,041 |
| | Subtotal | 8,607,785 |
| Fund Balance | | 45,375,628 |
| | Total Revenues | 53,983,413 |

Expenditures

| | | |
|-----------------------|---------------------------|-------------------|
| Operating Expenses | | 3,253,438 |
| Capital Outlay | | 39,822,224 |
| | Subtotal | 43,075,662 |
| Transfers Out | | 90,727 |
| Reserves - Capital | | 8,824,635 |
| Reserves - Assigned | | 1,500,000 |
| Reserves - Restricted | | 492,389 |
| | Total Expenditures | 53,983,413 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

180-Inmate Welfare Fund

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Charges For Services | | 69,421 |
| Miscellaneous Revenues | | 738,493 |
| Less 5% Statutory Reduction | | -3,471 |
| | Subtotal | 804,443 |
| Fund Balance | | 2,464,984 |
| | Total Revenues | 3,269,427 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personnel Services | | 222,163 |
| Operating Expenses | | 986,111 |
| Capital Outlay | | 25,000 |
| | Subtotal | 1,233,274 |
| Transfers Out | | 102,840 |
| Reserves - Operating | | 352,099 |
| Reserves - Stability | | 1,581,214 |
| | Total Expenditures | 3,269,427 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

187-Road Impact Fee Poinciana Overlay

| | | |
|--------------------------------|---------------------------|----------------|
| <u>Revenues</u> | | |
| Fund Balance | | 498,773 |
| | Total Revenues | 498,773 |
| <u>Expenditures</u> | | |
| Reserves - Capital | | 498,773 |
| | Total Expenditures | 498,773 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

189 - Second Local Option Fuel Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Other Taxes | | 9,186,632 |
| Less 5% Statutory Reduction | | -459,332 |
| | Subtotal | 8,727,300 |
| | | |
| Transfers In | | 4,678,608 |
| Fund Balance | | 977,377 |
| | Total Revenues | 14,383,285 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Operating Expenses | | 14,354,305 |
| | Subtotal | 14,354,305 |
| | | |
| Transfers Out | | 28,980 |
| | Total Expenditures | 14,383,285 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

190 - Mobility Fee Northeast District Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Permits, Fees & Special Assessments | | 31,805,072 |
| Less 5% Statutory Reduction | | -794,498 |
| | Subtotal | 31,010,574 |
| Fund Balance | | 35,230,422 |
| | Total Revenues | 66,240,996 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Operating Expenses | | 60,000 |
| Capital Outlay | | 53,685,562 |
| | Subtotal | 53,745,562 |
| Transfers Out | | 94,787 |
| Reserves - Capital | | 12,400,647 |
| | Total Expenditures | 66,240,996 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

191 - Mobility Fee Southeast District Fund

Revenues

| | | |
|-------------------------------------|-----------------------|-------------------|
| Permits, Fees & Special Assessments | | 9,109,322 |
| Less 5% Statutory Reduction | | -258,633 |
| | Subtotal | 8,850,689 |
| Fund Balance | | 26,016,806 |
| | Total Revenues | 34,867,495 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Operating Expenses | | 20,000 |
| Capital Outlay | | 25,377,741 |
| | Subtotal | 25,397,741 |
| Transfers Out | | 76,873 |
| Reserves - Capital | | 9,392,881 |
| | Total Expenditures | 34,867,495 |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

192 - Northeast Infrastructure Improvement Area Fund

Revenues

| | |
|-----------------------|--------------------------|
| Transfers In | 30,494,345 |
| Fund Balance | 10,389,203 |
| Total Revenues | <u>40,883,548</u> |

Expenditures

| | |
|---------------------------|--------------------------|
| Transfers Out | 20,650,142 |
| Reserves - Capital | 20,233,406 |
| Total Expenditures | <u>40,883,548</u> |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

201-Limited GO Refunding Bonds, Series 2015

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 1,178,658 |
| Less 5% Statutory Reduction | | -58,933 |
| | Subtotal | 1,119,725 |
| Fund Balance | | 1,148,318 |
| | Total Revenues | 2,268,043 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Operating Expenses | | 23,574 |
| Debt Service | | 1,121,727 |
| | Subtotal | 1,145,301 |
| Reserves - Debt | | 1,122,742 |
| | Total Expenditures | 2,268,043 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

210-W 192 Phase IIC

Revenues

| | | |
|--------------|-----------------------|---------------|
| Fund Balance | | 46,416 |
| | Total Revenues | 46,416 |

Expenditures

| | | |
|---------------|---------------------------|---------------|
| Transfers Out | | 46,416 |
| | Total Expenditures | 46,416 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

211 - Sales Tax Revenue Bonds Series 2015A

| <u>Revenues</u> | | |
|----------------------------|---------------------------|-------------------------|
| Transfers In | | 5,653,723 |
| Fund Balance | | 2,036,240 |
| | Total Revenues | <u>7,689,963</u> |
| <u>Expenditures</u> | | |
| Debt Service | | 3,377,619 |
| | Subtotal | <u>3,377,619</u> |
| Reserves - Debt | | 4,312,344 |
| | Total Expenditures | <u>7,689,963</u> |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

241-Infrastructure Sales Surtax Series 2015

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 5,137,591 |
| | Total Revenues | 5,137,591 |

Expenditures

| | | |
|--------------|---------------------------|------------------|
| Debt Service | | 5,137,591 |
| | Subtotal | 5,137,591 |
| | Total Expenditures | 5,137,591 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 3,584,927 |
| Fund Balance | | 2,248,774 |
| | Total Revenues | 5,833,701 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 2,919,088 |
| | Subtotal | 2,919,088 |
| Reserves - Debt | | 2,914,613 |
| | Total Expenditures | 5,833,701 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

243-DS TDT Rev Bond Series 2016

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 1,378,423 |
| Fund Balance | | 2,368,877 |
| | Total Revenues | 3,747,300 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 1,375,521 |
| | Subtotal | 1,375,521 |
| Reserves - Debt | | 2,371,779 |
| | Total Expenditures | 3,747,300 |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 4,589,087 |
| | Total Revenues | 4,589,087 |

Expenditures

| | | |
|--------------|---------------------------|------------------|
| Debt Service | | 4,589,087 |
| | Subtotal | 4,589,087 |
| | Total Expenditures | 4,589,087 |

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY25

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 3,987,085 |
| | Total Revenues | 3,987,085 |

Expenditures

| | | |
|--------------|---------------------------|------------------|
| Debt Service | | 3,987,085 |
| | Subtotal | 3,987,085 |
| | Total Expenditures | 3,987,085 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 1,484,325 |
| Fund Balance | | 1,051,064 |
| | Total Revenues | 2,535,389 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 1,473,225 |
| | Subtotal | 1,473,225 |
| Reserves - Debt | | 1,062,164 |
| | Total Expenditures | 2,535,389 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

247-DS TDT Refunding Bonds 2019

Revenues

| | | |
|-------------------------------------|--|---------|
| Permits, Fees & Special Assessments | | 300,000 |
| Less 5% Statutory Reduction | | -15,000 |

| | | |
|--|-----------------|----------------|
| | Subtotal | 285,000 |
|--|-----------------|----------------|

| | | |
|--------------|--|-----------|
| Transfers In | | 440,557 |
| Fund Balance | | 1,743,800 |

| | | |
|--|-----------------------|------------------|
| | Total Revenues | 2,469,357 |
|--|-----------------------|------------------|

Expenditures

| | | |
|--------------|--|---------|
| Debt Service | | 796,115 |
|--------------|--|---------|

| | | |
|--|-----------------|----------------|
| | Subtotal | 796,115 |
|--|-----------------|----------------|

| | | |
|-----------------|--|-----------|
| Reserves - Debt | | 1,673,242 |
|-----------------|--|-----------|

| | | |
|--|---------------------------|------------------|
| | Total Expenditures | 2,469,357 |
|--|---------------------------|------------------|

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

249-DS CIRB 2019

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Transfers In | | 7,438,090 |
| Fund Balance | | 5,822,595 |
| | Total Revenues | 13,260,685 |

Expenditures

| | | |
|-----------------|---------------------------|-------------------|
| Debt Service | | 7,360,522 |
| | Subtotal | 7,360,522 |
| Reserves - Debt | | 5,900,163 |
| | Total Expenditures | 13,260,685 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

250-GO BONDS SERIES 2020

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Current Ad Valorem Taxes | | 2,325,744 |
| Miscellaneous Revenues | | 12,500 |
| Less 5% Statutory Reduction | | -116,912 |
| | Subtotal | 2,221,332 |
| Fund Balance | | 1,749,580 |
| | Total Revenues | 3,970,912 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Operating Expenses | | 46,515 |
| Debt Service | | 1,960,025 |
| | Subtotal | 2,006,540 |
| Reserves - Debt | | 1,964,372 |
| | Total Expenditures | 3,970,912 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

251 - Public Improvement Revenue Bonds, Series 2020

Revenues

| | | |
|--------------|-----------------------|------------------|
| Transfers In | | 581,855 |
| Fund Balance | | 563,000 |
| | Total Revenues | 1,144,855 |

Expenditures

| | | |
|-----------------|---------------------------|------------------|
| Debt Service | | 573,187 |
| | Subtotal | 573,187 |
| Reserves - Debt | | 571,668 |
| | Total Expenditures | 1,144,855 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

252-TDT Revenue Refunding Bond, Series 2022

Revenues

| | | |
|--------------|-----------------------|-------------------|
| Transfers In | | 5,695,783 |
| Fund Balance | | 4,613,816 |
| | Total Revenues | 10,309,599 |

Expenditures

| | | |
|-----------------|---------------------------|-------------------|
| Debt Service | | 5,156,808 |
| | Subtotal | 5,156,808 |
| Reserves - Debt | | 5,152,791 |
| | Total Expenditures | 10,309,599 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

306-Local Option Sales Tax Fund

Revenues

| | | |
|-----------------------------|-----------------------|--------------------|
| Other Taxes | | 51,047,322 |
| Less 5% Statutory Reduction | | -2,552,366 |
| | Subtotal | 48,494,956 |
| | | |
| Other Sources | | 6,557,573 |
| Fund Balance | | 135,162,297 |
| | Total Revenues | 190,214,826 |

Expenditures

| | | |
|---------------------|---------------------------|--------------------|
| Capital Outlay | | 130,429,481 |
| Debt Service | | 2,705,153 |
| | Subtotal | 133,134,634 |
| | | |
| Transfers Out | | 30,771,560 |
| Reserves - Debt | | 1,138,832 |
| Reserves - Capital | | 21,169,800 |
| Reserves - Assigned | | 4,000,000 |
| | Total Expenditures | 190,214,826 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

315-Gen Cap Outlay Fund

Revenues

| | | |
|----------------------|-----------------------|--------------------|
| Charges For Services | | 42,960,602 |
| | Subtotal | 42,960,602 |
| Transfers In | | 34,931,868 |
| Fund Balance | | 90,122,604 |
| | Total Revenues | 168,015,074 |

Expenditures

| | | |
|---------------------|---------------------------|--------------------|
| Capital Outlay | | 160,064,768 |
| | Subtotal | 160,064,768 |
| Reserves - Assigned | | 7,950,306 |
| | Total Expenditures | 168,015,074 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

328 - Special Purpose Capital Fund

Revenues

| | | |
|--------------|-----------------------|--------------------|
| Fund Balance | | 164,642,215 |
| | Total Revenues | 164,642,215 |

Expenditures

| | | |
|----------------|---------------------------|--------------------|
| Capital Outlay | | 164,642,215 |
| | Subtotal | 164,642,215 |
| | Total Expenditures | 164,642,215 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

331-Countywide Fire Capital Fund

Revenues

| | | |
|---------------|-----------------------|-------------------|
| Transfers In | | 18,304,653 |
| Other Sources | | 16,817,595 |
| Fund Balance | | 57,334,038 |
| | Total Revenues | 92,456,286 |

Expenditures

| | | |
|--------------------|---------------------------|-------------------|
| Capital Outlay | | 64,105,626 |
| | Subtotal | 64,105,626 |
| Transfers Out | | 489,484 |
| Reserves - Capital | | 27,861,176 |
| | Total Expenditures | 92,456,286 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

332 - Public Imp Rev Bonds Series 2017

Revenues

| | | |
|--------------|-----------------------|------------------|
| Fund Balance | | 2,491,170 |
| | Total Revenues | 2,491,170 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Capital Outlay | | 2,291,658 |
| | Subtotal | 2,291,658 |
| Reserves - Operating | | 199,512 |
| | Total Expenditures | 2,491,170 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

334 - Transportation Imp Construction Fund

Revenues

| | | |
|--------------|-----------------------|--------------------|
| Fund Balance | | 112,579,786 |
| | Total Revenues | 112,579,786 |

Expenditures

| | | |
|--------------------|---------------------------|--------------------|
| Capital Outlay | | 100,872,768 |
| | Subtotal | 100,872,768 |
| Reserves - Capital | | 11,707,018 |
| | Total Expenditures | 112,579,786 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

401-Solid Waste Fund

Revenues

| | |
|-------------------------------------|-------------------|
| Permits, Fees & Special Assessments | 38,691,034 |
| Charges For Services | 3,491,047 |
| Miscellaneous Revenues | 27,174 |
| Less 5% Statutory Reduction | -2,110,463 |
| Subtotal | 40,098,792 |

| | |
|-----------------------|-------------------|
| Other Sources | 416,255 |
| Fund Balance | 55,095,455 |
| Total Revenues | 95,610,502 |

Expenditures

| | |
|--------------------|-------------------|
| Personnel Services | 1,983,440 |
| Operating Expenses | 32,440,633 |
| Capital Outlay | 3,476,755 |
| Debt Service | 155,145 |
| Subtotal | 38,055,973 |

| | |
|---------------------------|-------------------|
| Transfers Out | 742,333 |
| Reserves - Operating | 9,377,708 |
| Reserves - Debt | 63,641 |
| Reserves - Capital | 27,847,217 |
| Reserves - Assigned | 16,759,346 |
| Reserves - Restricted | 2,764,284 |
| Total Expenditures | 95,610,502 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

407-Osceola Parkway

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 25,093,283 |
| Less 5% Statutory Reduction | | -1,254,664 |
| | Subtotal | 23,838,619 |
| Fund Balance | | 54,096,208 |
| | Total Revenues | 77,934,827 |

Expenditures

| | | |
|-----------------------|---------------------------|-------------------|
| Personnel Services | | 282,743 |
| Operating Expenses | | 3,500,664 |
| Capital Outlay | | 1,113,375 |
| Debt Service | | 9,211,050 |
| | Subtotal | 14,107,832 |
| Transfers Out | | 169,839 |
| Reserves - Operating | | 1,057,280 |
| Reserves - Debt | | 24,652,712 |
| Reserves - Capital | | 36,641,664 |
| Reserves - Restricted | | 1,305,500 |
| | Total Expenditures | 77,934,827 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

501-Workers' Comp Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|-------------------|
| Charges For Services | | 3,841,044 |
| | Subtotal | 3,841,044 |
| Fund Balance | | 7,997,066 |
| | Total Revenues | 11,838,110 |

Expenditures

| | | |
|-----------------------|---------------------------|-------------------|
| Personnel Services | | 225,655 |
| Operating Expenses | | 3,848,786 |
| | Subtotal | 4,074,441 |
| Transfers Out | | 81,867 |
| Reserves - Claims | | 4,435,773 |
| Reserves - Restricted | | 3,246,029 |
| | Total Expenditures | 11,838,110 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY25

502-Property & Casualty Insurance Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|-------------------|
| Charges For Services | | 9,609,991 |
| | Subtotal | 9,609,991 |
| Fund Balance | | 7,919,862 |
| | Total Revenues | 17,529,853 |

Expenditures

| | | |
|-----------------------|---------------------------|-------------------|
| Personnel Services | | 202,108 |
| Operating Expenses | | 8,672,501 |
| | Subtotal | 8,874,609 |
| Transfers Out | | 75,245 |
| Reserves - Claims | | 971,631 |
| Reserves - Restricted | | 7,608,368 |
| | Total Expenditures | 17,529,853 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

503-Dental Insurance Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 1,374,132 |
| | Subtotal | 1,374,132 |
| Fund Balance | | 1,201,308 |
| | Total Revenues | 2,575,440 |

Expenditures

| | | |
|-----------------------|---------------------------|------------------|
| Personnel Services | | 87,026 |
| Operating Expenses | | 1,039,435 |
| | Subtotal | 1,126,461 |
| Transfers Out | | 67,382 |
| Reserves - Operating | | 10,000 |
| Reserves - Claims | | 1,333,313 |
| Reserves - Restricted | | 38,284 |
| | Total Expenditures | 2,575,440 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

504-Health Insurance Internal Service Fund

Revenues

| | | |
|-----------------------------|-----------------------|-------------------|
| Charges For Services | | 37,500,221 |
| Miscellaneous Revenues | | 870,000 |
| Less 5% Statutory Reduction | | -43,000 |
| | Subtotal | 38,327,221 |
| Fund Balance | | 4,314,233 |
| | Total Revenues | 42,641,454 |

Expenditures

| | | |
|-----------------------|---------------------------|-------------------|
| Personnel Services | | 196,394 |
| Operating Expenses | | 29,758,322 |
| | Subtotal | 29,954,716 |
| Transfers Out | | 343,805 |
| Reserves - Claims | | 8,110,922 |
| Reserves - Restricted | | 4,232,011 |
| | Total Expenditures | 42,641,454 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

505-Life, LTD, Vol. Life Internal Service Fund

Revenues

| | | |
|----------------------|-----------------------|------------------|
| Charges For Services | | 900,426 |
| | Subtotal | 900,426 |
| Fund Balance | | 944,946 |
| | Total Revenues | 1,845,372 |

Expenditures

| | | |
|----------------------|---------------------------|------------------|
| Personnel Services | | 66,418 |
| Operating Expenses | | 613,812 |
| | Subtotal | 680,230 |
| Transfers Out | | 57,560 |
| Reserves - Operating | | 13,000 |
| Reserves - Claims | | 1,094,582 |
| | Total Expenditures | 1,845,372 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

509-Fleet General Oversight Internal Service Fund

Revenues

| | | |
|-----------------------------|-----------------------|----------------|
| Charges For Services | | 245,955 |
| Less 5% Statutory Reduction | | -1 |
| | Subtotal | 245,954 |
| Fund Balance | | 85,271 |
| | Total Revenues | 331,225 |

Expenditures

| | | |
|--------------------|---------------------------|----------------|
| Personnel Services | | 178,693 |
| Operating Expenses | | 36,782 |
| | Subtotal | 215,475 |
| Transfers Out | | 89,135 |
| Reserves - Debt | | 26,615 |
| | Total Expenditures | 331,225 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

510-Fleet Maintenance Internal Service Fund

Revenues

| | | |
|-----------------------------|-----------------------|------------------|
| Charges For Services | | 4,057,789 |
| Less 5% Statutory Reduction | | -16,724 |
| | Subtotal | 4,041,065 |
| Other Sources | | 329,622 |
| | Total Revenues | 4,370,687 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Personnel Services | | 1,647,741 |
| Operating Expenses | | 1,889,858 |
| Capital Outlay | | 329,622 |
| Debt Service | | 26,616 |
| | Subtotal | 3,893,837 |
| Transfers Out | | 463,542 |
| Reserves - Debt | | 13,308 |
| | Total Expenditures | 4,370,687 |

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY25**

511-Fleet Fuel Internal Service Fund

Revenues


| | | |
|-----------------------------|-----------------------|------------------|
| Charges For Services | | 2,447,726 |
| Less 5% Statutory Reduction | | -3,641 |
| | Subtotal | 2,444,085 |
| Fund Balance | | 155,275 |
| | Total Revenues | 2,599,360 |

Expenditures

| | | |
|--------------------|---------------------------|------------------|
| Personnel Services | | 110,647 |
| Operating Expenses | | 2,197,082 |
| Capital Outlay | | 155,275 |
| | Subtotal | 2,463,004 |
| Transfers Out | | 136,356 |
| | Total Expenditures | 2,599,360 |

GENERAL FUNDS

| | |
|---------------------------------------|------|
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| | |
|--|-------|
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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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses increased to include the Tax Collector’s budget, the revised allocation based on the Medical Examiner’s contract, updated estimate for Juvenile Justice, and re-establishing a required grant match**
- **Capital Outlay was revised due to the addition of a new vehicle request**
- **Transfers Out were revised based on debt obligations and reduction to the Designated Ad Valorem Tax**
- **Reserves were revised in accordance with Policy**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue and Fund Balance estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

001-GENERAL FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 310,471,638 | \$ 351,591,215 | \$ 351,591,215 | \$ 0 | \$ 41,119,577 |
| PY Delinquent Ad Valorem Tax | \$ 57,858 | \$ 67,009 | \$ 67,009 | \$ 0 | \$ 9,151 |
| Other Taxes | \$ 27,089,423 | \$ 33,028,708 | \$ 33,028,708 | \$ 0 | \$ 5,939,285 |
| Permits, Fees & Special Assessments | \$ 8,413,347 | \$ 8,205,167 | \$ 7,732,958 | \$(472,209) | \$(680,389) |
| Intergovernmental Revenue | \$ 49,762,983 | \$ 49,378,793 | \$ 50,282,955 | \$ 904,162 | \$ 519,972 |
| Charges For Services | \$ 1,968,201 | \$ 1,652,387 | \$ 1,729,709 | \$ 77,322 | \$(238,492) |
| Judgment, Fines & Forfeits | \$ 996,657 | \$ 1,024,296 | \$ 1,037,141 | \$ 12,845 | \$ 40,484 |
| Miscellaneous Revenues | \$ 2,831,235 | \$ 9,201,934 | \$ 9,201,934 | \$ 0 | \$ 6,370,699 |
| Less 5% Statutory Reduction | \$(19,333,911) | \$(21,907,770) | \$(21,925,825) | \$(18,055) | \$(2,591,914) |
| Subtotal: | \$ 382,257,431 | \$ 432,241,739 | \$ 432,745,804 | \$ 504,065 | \$ 50,488,373 |
| Transfers In | \$ 13,047,231 | \$ 37,673,551 | \$ 37,673,551 | \$ 0 | \$ 24,626,320 |
| Other Sources | \$ 4,688,211 | \$ 5,156,274 | \$ 5,002,526 | \$(153,748) | \$ 314,315 |
| Fund Balance | \$ 161,934,790 | \$ 147,615,902 | \$ 162,617,595 | \$ 15,001,693 | \$ 682,805 |
| REVENUES TOTAL: | \$ 561,927,663 | \$ 622,687,466 | \$ 638,039,476 | \$ 15,352,010 | \$ 76,111,813 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 85,150,621 | \$ 90,245,653 | \$ 90,901,275 | \$ 655,622 | \$ 5,750,654 |
| Operating Expenses | \$ 101,435,284 | \$ 118,980,661 | \$ 120,590,270 | \$ 1,609,609 | \$ 19,154,986 |
| Capital Outlay | \$ 12,628,713 | \$ 3,737,989 | \$ 9,718,254 | \$ 5,980,265 | \$(2,910,459) |
| Debt Service | \$ 2,469,003 | \$ 2,858,058 | \$ 3,777,617 | \$ 919,559 | \$ 1,308,614 |
| Grants and Aids | \$ 35,210,150 | \$ 38,910,836 | \$ 39,594,696 | \$ 683,860 | \$ 4,384,546 |
| Subtotal: | \$ 236,893,771 | \$ 254,733,197 | \$ 264,582,112 | \$ 9,848,915 | \$ 27,688,341 |
| Transfers Out | \$ 207,570,075 | \$ 252,575,364 | \$ 246,995,619 | \$(5,579,745) | \$ 39,425,544 |
| Reserves - Operating | \$ 76,671,673 | \$ 80,591,928 | \$ 90,065,646 | \$ 9,473,718 | \$ 13,393,973 |
| Reserves - Debt | \$ 663,276 | \$ 857,801 | \$ 857,801 | \$ 0 | \$ 194,525 |
| Reserves - Capital | \$ 13,168,314 | \$ 309,181 | \$ 309,181 | \$ 0 | \$(12,859,133) |
| Reserves - Assigned | \$ 17,831,018 | \$ 19,275,595 | \$ 19,275,595 | \$ 0 | \$ 1,444,577 |
| Reserves - Restricted | \$ 3,001,172 | \$ 8,000,000 | \$ 8,000,000 | \$ 0 | \$ 4,998,828 |
| Reserves - Stability | \$ 6,128,364 | \$ 6,344,400 | \$ 7,953,522 | \$ 1,609,122 | \$ 1,825,158 |
| EXPENDITURES TOTAL: | \$ 561,927,663 | \$ 622,687,466 | \$ 638,039,476 | \$ 15,352,010 | \$ 76,111,813 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| ANIMAL SERVICES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 3,562,662 | \$ 3,637,962 | \$ 75,300 |
| Operating Expenses | \$ 1,055,841 | \$ 1,095,304 | \$ 39,463 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Grants and Aids | \$ 80,000 | \$ 80,000 | \$ 0 |
| Subtotal: | \$ 4,698,503 | \$ 4,813,266 | \$ 114,763 |
| EXPENDITURES TOTAL: | \$ 4,698,503 | \$ 4,813,266 | \$ 114,763 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – ANIMAL SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 1,551,819 | 2,123,467 | 2,003,467 | 1,462,255 | 2,333,978 | 210,511 |
| 5120002 - Disaster Relief | 15,619 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 0 | 1,324 | 2,321 | 2,321 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | -38,732 | -38,732 | 0 | -42,648 | -3,916 |
| 5140000 - Overtime | 95,904 | 89,716 | 89,716 | 107,641 | 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 | 51,585 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 23,626 | 0 | 0 | 45,888 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 8,181 | 0 | 0 | 8,189 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 51,579 | 0 | 0 | 36,021 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 12,094 | 0 | 0 | 30,824 | 0 | 0 |
| 5210000 - Fica Taxes | 136,683 | 169,308 | 169,308 | 130,213 | 186,423 | 17,115 |
| 5220000 - Retirement Contributions | 237,018 | 315,221 | 315,221 | 258,366 | 336,739 | 21,518 |
| 5230000 - Health Insurance | 367,150 | 572,856 | 572,856 | 333,088 | 664,146 | 91,290 |
| 5231000 - Life Insurance | 1,584 | 2,243 | 2,243 | 1,529 | 2,469 | 226 |
| 5232000 - Dental Insurance | 10,056 | 13,116 | 13,116 | 8,802 | 13,706 | 590 |
| 5233000 - Lt Disability Insurance | 2,494 | 3,536 | 3,536 | 2,321 | 3,890 | 354 |
| 5233100 - St Disability Insurance | 3,705 | 6,322 | 6,322 | 3,441 | 6,971 | 649 |
| 5240000 - Workers' Compensation | 23,266 | 28,259 | 28,259 | 20,696 | 26,922 | -1,337 |
| 5250000 - Unemployment Compensation | 1,650 | 0 | 0 | 3,877 | 0 | 0 |
| Personnel Services: | \$2,621,098 | \$3,285,312 | \$3,165,312 | \$2,506,340 | \$3,637,962 | \$352,650 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 183,522 | 229,728 | 332,004 | 174,939 | 170,500 | -59,228 |
| 5340000 - Other Contractual Services | 36,156 | 162,740 | 157,740 | 62,576 | 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 | 3,081 | 15,700 | 1,600 |
| 5410000 - Communications | 17,879 | 20,172 | 20,172 | 12,650 | 20,172 | 0 |
| 5420000 - Freight & Postage Services | 1,389 | 1,500 | 1,500 | 1,829 | 4,200 | 2,700 |
| 5430000 - Utility Services | 1,039 | 1,200 | 1,200 | 774 | 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 | 69,259 | 19,415 |
| 5460000 - Repair & Maintenance Svcs | 1,974 | 13,500 | 13,500 | 7,934 | 3,500 | -10,000 |
| 5462000 - Rep & Maint-automotive | 25,542 | 5,285 | 5,285 | 832 | 6,832 | 1,547 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 20,000 | 20,000 | 21,442 | 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 | 6,559 | 16,500 | 9,000 |
| 5480000 - Promotional Activities | 16,322 | 16,000 | 16,000 | 9,803 | 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 | 13,890 | 255 |
| 5490502 - OH-Property & Liability Insurance | 3,862 | 4,560 | 4,560 | 4,560 | 10,721 | 6,161 |
| 5490503 - OH-Dental Insurance | 3,065 | 3,267 | 3,267 | 3,267 | 3,506 | 239 |
| 5490504 - OH-Health Insurance | 12,809 | 11,618 | 11,618 | 11,618 | 17,620 | 6,002 |
| 5490505 - OH-Life/AD&D, STD, LTD | 2,279 | 2,663 | 2,663 | 2,663 | 2,706 | 43 |

DEPARTMENT SUMMARY – ANIMAL SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490509 - OH-Fleet Oversight | 4,850 | 4,949 | 4,949 | 4,949 | 8,275 | 3,326 |
| 5490510 - OH-Fleet Maint | 4,315 | 20,604 | 20,604 | 20,604 | 22,988 | 2,384 |
| 5490511 - OH-Fleet Fuel | 0 | 10,266 | 10,266 | 10,266 | 14,049 | 3,783 |
| 5492000 - Legal Ads | 0 | 0 | 0 | 20 | 0 | 0 |
| 5511000 - Office Supplies | 13,647 | 15,870 | 15,870 | 14,518 | 20,124 | 4,254 |
| 5512000 - Office Equipment | 299 | 0 | 0 | 511 | 0 | 0 |
| 5520000 - Operating Supplies | 60,418 | 63,216 | 64,716 | 67,427 | 79,168 | 15,952 |
| 5520003 - Operating Supplies - Communicatio | 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 | 3,320 | 3,448 | 0 |
| 5521000 - Gas & Oil | 63,361 | 91,665 | 91,665 | 39,610 | 75,350 | -16,315 |
| 5521005 - Gas & Oil-Direct | 1,309 | 3,500 | 3,500 | 2,319 | 4,300 | 800 |
| 5522500 - Food | 57,130 | 50,500 | 51,657 | 56,358 | 49,007 | -1,493 |
| 5524500 - Cleaning Supplies | 8,900 | 14,659 | 14,659 | 14,675 | 17,155 | 2,496 |
| 5525000 - Tools | 6,653 | 13,800 | 13,800 | 10,671 | 14,300 | 500 |
| 5526000 - Clothing | 12,930 | 15,525 | 15,525 | 9,828 | 17,575 | 2,050 |
| 5528000 - Medicine | 134,068 | 129,255 | 164,255 | 124,794 | 174,969 | 45,714 |
| 5540000 - Books,pubs,subs & Memberships | 3,080 | 4,815 | 4,815 | 1,699 | 4,220 | -595 |
| 5541000 - Registration Fees | 5,698 | 16,200 | 16,200 | 7,794 | 17,100 | 900 |
| 5550000 - Training | 9,000 | 6,000 | 6,000 | 0 | 16,950 | 10,950 |
| Operating Expenses: | \$772,305 | \$1,050,749 | \$1,202,467 | \$792,374 | \$1,095,304 | \$44,555 |
| 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 | \$3,318,714 | \$4,813,266 | \$304,025 |

DEPARTMENT SUMMARY – AUDIT AND OPERATIONAL IMPROVEMENT

TRENDS & ISSUES

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

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| AUDIT & OPERATIONAL IMPROVEMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 227,975 | \$ 234,235 | \$ 6,260 |
| Operating Expenses | \$ 21,231 | \$ 22,387 | \$ 1,156 |
| Subtotal: | \$ 249,206 | \$ 256,622 | \$ 7,416 |
| EXPENDITURES TOTAL: | \$ 249,206 | \$ 256,622 | \$ 7,416 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - AUDIT & OPERATIONAL IMPROVEMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------|------------------|------------------|------------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 0 | 166,103 | 166,103 | 123,169 | 159,314 | -6,789 |
| 5130001 - Vacancy Factor | 0 | -2,907 | -2,907 | 0 | -2,788 | 119 |
| 5160000 - Compensated Annual Leave | 0 | 0 | 0 | 1,053 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 0 | 0 | 0 | 2,595 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 0 | 0 | 0 | 1,752 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 3,272 | 0 | 0 |
| 5210000 - Fica Taxes | 0 | 12,707 | 12,707 | 10,195 | 12,187 | -520 |
| 5220000 - Retirement Contributions | 0 | 22,540 | 22,540 | 17,461 | 21,715 | -825 |
| 5230000 - Health Insurance | 0 | 36,134 | 36,134 | 33,325 | 42,040 | 5,906 |
| 5231000 - Life Insurance | 0 | 170 | 170 | 133 | 162 | -8 |
| 5232000 - Dental Insurance | 0 | 614 | 614 | 559 | 682 | 68 |
| 5233000 - Lt Disability Insurance | 0 | 266 | 266 | 201 | 255 | -11 |
| 5233100 - St Disability Insurance | 0 | 480 | 480 | 301 | 461 | -19 |
| 5240000 - Workers' Compensation | 0 | 250 | 250 | 198 | 207 | -43 |
| Personnel Services: | \$0 | \$236,357 | \$236,357 | \$194,215 | \$234,235 | -\$2,122 |
| Operating Expenses: | | | | | | |
| 5400000 - Travel And Per Diem | 0 | 100 | 100 | 0 | 0 | -100 |
| 5450000 - Insurance | 0 | 0 | 0 | 0 | 868 | 868 |
| 5470000 - Printing And Binding | 0 | 0 | 0 | 131 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 0 | 676 | 676 | 676 | 626 | -50 |
| 5490502 - OH-Property & Liability Insurance | 0 | 0 | 0 | 0 | 134 | 134 |
| 5490503 - OH-Dental Insurance | 0 | 162 | 162 | 162 | 158 | -4 |
| 5490504 - OH-Health Insurance | 0 | 576 | 576 | 576 | 794 | 218 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 132 | 132 | 132 | 122 | -10 |
| 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 & Memberships | 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 | \$22,387 | \$5,791 |
| TOTAL EXPENDITURES: | \$0 | \$252,953 | \$252,953 | \$206,569 | \$256,622 | \$3,669 |

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.

REVENUES

This office is supported by the General Fund.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| BOARD SUPPORT SERVICES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 290,429 | \$ 296,080 | \$ 5,651 |
| Operating Expenses | \$ 25,211 | \$ 25,003 | \$(208) |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 315,640 | \$ 321,083 | \$ 5,443 |
| EXPENDITURES TOTAL: | \$ 315,640 | \$ 321,083 | \$ 5,443 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOARD SUPPORT SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 179,775 | 209,614 | 209,614 | 157,717 | 197,049 | -12,565 |
| 5120002 - Disaster Relief | 354 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 1,500 | 1,324 | 2,321 | 2,321 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 120 | 75 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | -3,687 | -3,687 | 0 | -3,467 | 220 |
| 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 | 6,790 | 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 | 5,040 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 11,011 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 15,922 | 16,112 | 16,112 | 12,988 | 15,152 | -960 |
| 5220000 - Retirement Contributions | 30,418 | 30,652 | 30,652 | 28,400 | 32,180 | 1,528 |
| 5230000 - Health Insurance | 41,236 | 54,905 | 54,905 | 40,183 | 49,354 | -5,551 |
| 5231000 - Life Insurance | 205 | 216 | 216 | 179 | 202 | -14 |
| 5232000 - Dental Insurance | 962 | 966 | 966 | 915 | 1,074 | 108 |
| 5233000 - Lt Disability Insurance | 318 | 334 | 334 | 267 | 317 | -17 |
| 5233100 - St Disability Insurance | 461 | 595 | 595 | 388 | 552 | -43 |
| 5240000 - Workers' Compensation | 357 | 315 | 315 | 271 | 256 | -59 |
| Personnel Services: | \$313,564 | \$311,022 | \$312,642 | \$266,093 | \$296,080 | -\$14,942 |
| 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 | 1,322 | 1,800 | 0 |
| 5450000 - Insurance | 1,763 | 4,021 | 4,021 | 4,021 | 3,377 | -644 |
| 5460000 - Repair & Maintenance Svcs | 0 | 500 | 500 | 0 | 500 | 0 |
| 5490501 - OH-Workers' Compensation | 942 | 1,031 | 1,031 | 1,031 | 986 | -45 |
| 5490502 - OH-Property & Liability Insurance | 157 | 368 | 368 | 368 | 523 | 155 |
| 5490503 - OH-Dental Insurance | 242 | 247 | 247 | 247 | 249 | 2 |
| 5490504 - OH-Health Insurance | 1,011 | 878 | 878 | 878 | 1,251 | 373 |
| 5490505 - OH-Life/AD&D, STD, LTD | 180 | 201 | 201 | 201 | 192 | -9 |
| 5511000 - Office Supplies | 1,960 | 5,300 | 3,680 | 1,642 | 5,300 | 0 |
| 5520000 - Operating Supplies | 280 | 1,200 | 1,200 | 189 | 1,200 | 0 |
| 5520011 - Computer Software, SAAS | 0 | 0 | 0 | 7,487 | 8,000 | 8,000 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$18,173 | \$25,003 | -\$168 |
| TOTAL EXPENDITURES: | \$322,615 | \$336,193 | \$336,193 | \$284,266 | \$321,083 | -\$15,110 |

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).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenditures were revised based on the Medical Examiner’s contract**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| BOCC/COUNTY MANAGER | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 2,543,380 | \$ 2,442,966 | \$(100,414) |
| Operating Expenses | \$ 3,975,965 | \$ 4,138,420 | \$ 162,455 |
| Grants and Aids | \$ 29,061 | \$ 29,061 | \$ 0 |
| Subtotal: | \$ 6,548,406 | \$ 6,610,447 | \$ 62,041 |
| EXPENDITURES TOTAL: | \$ 6,548,406 | \$ 6,610,447 | \$ 62,041 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BOCC/COUNTY MANAGER

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5110000 - Executive Salaries | 505,418 | 505,436 | 505,436 | 440,032 | 522,551 | 17,115 |
| 5120000 - Regular Salaries And Wages | 924,954 | 1,043,252 | 1,062,377 | 859,092 | 1,050,678 | 7,426 |
| 5120002 - Disaster Relief | -205 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 9,713 | 9,600 | 9,600 | 10,287 | 12,855 | 3,255 |
| 5122001 - Cell Phone Allowance | 4,848 | 4,656 | 4,656 | 3,494 | 4,656 | 0 |
| 5123000 - Exec Insurance Supplemental | 6,768 | 0 | 0 | 5,917 | 0 | 0 |
| 5124000 - Exec Deferred Compensation | 34,862 | 0 | 0 | 30,479 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -27,118 | -27,118 | 0 | -27,549 | -431 |
| 5140000 - Overtime | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5160000 - Compensated Annual Leave | 52,307 | 0 | 0 | 41,558 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 22,851 | 0 | 0 | 22,413 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 22,510 | 0 | 0 | 23,381 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 21,445 | 0 | 0 | 17,367 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 12,998 | 0 | 0 | 21,668 | 0 | 0 |
| 5210000 - Fica Taxes | 103,627 | 118,550 | 120,012 | 96,916 | 120,427 | 1,877 |
| 5220000 - Retirement Contributions | 467,140 | 482,882 | 494,105 | 432,496 | 495,990 | 13,108 |
| 5220001 - Retirement Contr 401A | 14,700 | 0 | 0 | 16,360 | 0 | 0 |
| 5230000 - Health Insurance | 224,538 | 221,887 | 221,887 | 206,284 | 247,499 | 25,612 |
| 5231000 - Life Insurance | 1,540 | 1,568 | 1,587 | 1,457 | 1,599 | 31 |
| 5232000 - Dental Insurance | 4,980 | 5,025 | 5,025 | 4,449 | 4,911 | -114 |
| 5233000 - Lt Disability Insurance | 2,173 | 2,187 | 2,218 | 1,975 | 2,189 | 2 |
| 5233100 - St Disability Insurance | 2,964 | 3,603 | 3,649 | 2,690 | 3,612 | 9 |
| 5240000 - Workers' Compensation | 2,493 | 2,321 | 2,350 | 2,136 | 2,048 | -273 |
| 5270000 - Community Service Leave | 0 | 0 | 0 | 85 | 0 | 0 |
| Personnel Services: | \$2,442,624 | \$2,375,349 | \$2,407,284 | \$2,240,536 | \$2,442,966 | \$67,617 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 1,585,386 | 3,759,205 | 3,759,205 | 3,319,403 | 3,921,073 | 161,868 |
| 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 | 39,345 | 55,500 | 10,000 |
| 5410000 - Communications | 4,947 | 3,500 | 3,500 | 3,086 | 4,000 | 500 |
| 5420000 - Freight & Postage Services | 135 | 650 | 650 | 145 | 400 | -250 |
| 5440000 - Rentals And Leases | 2,809 | 2,850 | 2,850 | 1,931 | 2,850 | 0 |
| 5450000 - Insurance | 39,157 | 18,388 | 18,388 | 18,388 | 17,195 | -1,193 |
| 5460000 - Repair & Maintenance Svcs | 0 | 200 | 200 | 0 | 200 | 0 |
| 5470000 - Printing And Binding | 192 | 2,500 | 2,500 | 547 | 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 | 4,507 | -563 |
| 5490502 - OH-Property & Liability Insurance | 3,477 | 1,682 | 1,682 | 1,682 | 2,662 | 980 |
| 5490503 - OH-Dental Insurance | 1,170 | 1,215 | 1,215 | 1,215 | 1,137 | -78 |
| 5490504 - OH-Health Insurance | 4,890 | 4,320 | 4,320 | 4,320 | 5,717 | 1,397 |
| 5490505 - OH-Life/AD&D, STD, LTD | 870 | 990 | 990 | 990 | 879 | -111 |
| 5511000 - Office Supplies | 2,416 | 3,000 | 3,000 | 839 | 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 & Memberships | 8,814 | 9,900 | 9,900 | 8,593 | 9,900 | 0 |
| 5540103 - Books, Pubs, Subs, Memberships | 68,968 | 62,600 | 62,600 | 77,002 | 70,000 | 7,400 |

DEPARTMENT SUMMARY - BOCC/COUNTY MANAGER

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | \$3,499,504 | \$4,138,420 | \$179,450 |
| 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 | \$5,769,101 | \$6,610,447 | \$247,067 |

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

The Business Services Office provides various services to support the operations of Osceola County which includes support of the Board of County Commissioners' Strategic Plan, as well as special projects.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| BUSINESS SERVICES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 80,249 | \$ 64,416 | \$(15,833) |
| Operating Expenses | \$ 5,288 | \$ 5,318 | \$ 30 |
| Subtotal: | \$ 85,537 | \$ 69,734 | \$(15,803) |
| EXPENDITURES TOTAL: | \$ 85,537 | \$ 69,734 | \$(15,803) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - BUSINESS SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 45,601 | 49,199 | 49,199 | 40,521 | 44,470 | -4,729 |
| 5120002 - Disaster Relief | 646 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 0 | 1,324 | 2,321 | 2,321 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | -861 | -861 | 0 | -779 | 82 |
| 5140000 - Overtime | 6 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 4,455 | 0 | 0 | 2,572 | 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 | 1,846 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 77 | 0 | 0 |
| 5210000 - Fica Taxes | 3,824 | 3,763 | 3,763 | 3,398 | 3,403 | -360 |
| 5220000 - Retirement Contributions | 10,708 | 8,885 | 8,885 | 10,207 | 8,351 | -534 |
| 5230000 - Health Insurance | 6,021 | 6,719 | 6,719 | 5,332 | 6,089 | -630 |
| 5231000 - Life Insurance | 53 | 51 | 51 | 48 | 46 | -5 |
| 5232000 - Dental Insurance | 38 | 17 | 17 | 29 | 187 | 170 |
| 5233000 - Lt Disability Insurance | 80 | 76 | 76 | 69 | 67 | -9 |
| 5233100 - St Disability Insurance | 105 | 128 | 128 | 91 | 114 | -14 |
| 5240000 - Workers' Compensation | 86 | 74 | 74 | 70 | 57 | -17 |
| Personnel Services: | \$74,560 | \$68,051 | \$68,051 | \$67,847 | \$64,416 | -\$3,635 |
| 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 | 260 | 10 |
| 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 | 172 | -48 |
| 5490502 - OH-Property & Liability Insurance | 62 | 23 | 23 | 23 | 40 | 17 |
| 5490503 - OH-Dental Insurance | 125 | 53 | 53 | 53 | 44 | -9 |
| 5490504 - OH-Health Insurance | 522 | 187 | 187 | 187 | 219 | 32 |
| 5490505 - OH-Life/AD&D, STD, LTD | 93 | 43 | 43 | 43 | 33 | -10 |
| 5511000 - Office Supplies | 65 | 500 | 500 | 135 | 500 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$5,318 | -\$3,258 |
| TOTAL EXPENDITURES: | \$123,220 | \$76,627 | \$121,627 | \$95,027 | \$69,734 | -\$6,893 |

DEPARTMENT SUMMARY – COMMUNICATIONS

TRENDS & ISSUES

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

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| COMMUNICATIONS | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,224,968 | \$ 1,232,498 | \$ 7,530 |
| Operating Expenses | \$ 790,664 | \$ 792,815 | \$ 2,151 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 2,015,632 | \$ 2,025,313 | \$ 9,681 |
| EXPENDITURES TOTAL: | \$ 2,015,632 | \$ 2,025,313 | \$ 9,681 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNICATIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|--------------------|--------------------|------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 447,102 | 706,542 | 706,542 | 398,057 | 832,597 | 126,055 |
| 5120002 - Disaster Relief | 12,337 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 2,935 | 0 | 0 | 3,588 | 6,249 | 6,249 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 68 | 75 | 75 |
| 5130001 - Vacancy Factor | 0 | -12,366 | -12,366 | 0 | -14,572 | -2,206 |
| 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 | 16,254 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 36,823 | 0 | 0 | 19,672 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 7,613 | 0 | 0 | 8,299 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 18,226 | 0 | 0 | 5,213 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 30,848 | 0 | 0 | 13,787 | 0 | 0 |
| 5210000 - Fica Taxes | 41,627 | 54,055 | 54,055 | 33,807 | 63,702 | 9,647 |
| 5220000 - Retirement Contributions | 76,902 | 106,878 | 106,878 | 72,562 | 131,236 | 24,358 |
| 5230000 - Health Insurance | 110,486 | 194,558 | 194,558 | 87,805 | 203,749 | 9,191 |
| 5231000 - Life Insurance | 526 | 720 | 720 | 406 | 846 | 126 |
| 5232000 - Dental Insurance | 2,150 | 2,824 | 2,824 | 1,523 | 3,785 | 961 |
| 5233000 - Lt Disability Insurance | 816 | 1,126 | 1,126 | 617 | 1,334 | 208 |
| 5233100 - St Disability Insurance | 1,201 | 1,988 | 1,988 | 885 | 2,366 | 378 |
| 5240000 - Workers' Compensation | 914 | 1,062 | 1,062 | 692 | 1,081 | 19 |
| 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 | \$667,607 | \$1,232,498 | \$175,061 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 131,562 | 350,000 | 450,000 | 248,779 | 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 | 119 | 2,000 | 0 |
| 5410000 - Communications | 1,929 | 5,000 | 5,000 | 1,608 | 5,000 | 0 |
| 5420000 - Freight & Postage Services | 4 | 325 | 325 | 16 | 325 | 0 |
| 5450000 - Insurance | 4,204 | 5,354 | 5,354 | 5,354 | 5,871 | 517 |
| 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 | 98,944 | 100,000 | 85,000 |
| 5486000 - Promotional-Public Relat Prog | 9,251 | 30,000 | 30,000 | 28,862 | 30,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 7,678 | 17,000 | 17,000 | 3,030 | 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 | 3,318 | 242 |
| 5490502 - OH-Property & Liability Insurance | 373 | 490 | 490 | 490 | 909 | 419 |
| 5490503 - OH-Dental Insurance | 710 | 737 | 737 | 737 | 837 | 100 |
| 5490504 - OH-Health Insurance | 2,967 | 2,621 | 2,621 | 2,621 | 4,208 | 1,587 |
| 5490505 - OH-Life/AD&D, STD, LTD | 528 | 601 | 601 | 601 | 647 | 46 |
| 5490509 - OH-Fleet Oversight | 194 | 171 | 171 | 171 | 331 | 160 |
| 5490511 - OH-Fleet Fuel | 0 | 354 | 354 | 354 | 669 | 315 |
| 5511000 - Office Supplies | 2,222 | 1,300 | 1,300 | 1,156 | 1,300 | 0 |
| 5520000 - Operating Supplies | 5,658 | 4,000 | 4,000 | 329 | 4,000 | 0 |

DEPARTMENT SUMMARY - COMMUNICATIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520010 - Computer Software | 1,681 | 5,500 | 5,500 | 1,965 | 0 | -5,500 |
| 5520011 - Computer Software, SAAS | 0 | 0 | 0 | 5,988 | 10,000 | 10,000 |
| 5520020 - Computer Hardware, Non-Capital | 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 & Memberships | 5,121 | 6,000 | 6,000 | 1,017 | 7,300 | 1,300 |
| 5550000 - Training | 1,044 | 2,000 | 2,000 | 0 | 2,000 | 0 |
| Operating Expenses: | \$225,629 | \$546,629 | \$732,629 | \$423,642 | \$792,815 | \$246,186 |
| TOTAL EXPENDITURES: | \$1,036,781 | \$1,604,066 | \$1,790,066 | \$1,091,249 | \$2,025,313 | \$421,247 |

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).

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|---------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| COMMUNITY DEVELOPMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 9,709,168 | \$ 9,819,013 | \$ 109,845 |
| Operating Expenses | \$ 6,178,010 | \$ 6,575,273 | \$ 397,263 |
| Capital Outlay | \$ 0 | \$ 746,919 | \$ 746,919 |
| Grants and Aids | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 15,887,178 | \$ 17,141,205 | \$ 1,254,027 |
| Reserves - Capital | \$ 309,181 | \$ 309,181 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 16,196,359 | \$ 17,450,386 | \$ 1,254,027 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 3,600,704 | 6,377,157 | 5,824,462 | 3,911,662 | 6,575,361 | 198,204 |
| 5120002 - Disaster Relief | 9,884 | 0 | 0 | 0 | 0 | 0 |
| 5120040 - Reduction In Force Pay | 9,888 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 175 | 0 | 0 | 3,745 | 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 | -115,820 | -3,735 |
| 5140000 - Overtime | 20,384 | 27,700 | 118,700 | 103,191 | 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 | 204 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 260,450 | 0 | 0 | 259,251 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 38,101 | 0 | 0 | 74,817 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 37,221 | 0 | 0 | 47,589 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 139,707 | 0 | 0 | 182,164 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 72,964 | 0 | 0 | 108,818 | 0 | 0 |
| 5210000 - Fica Taxes | 308,737 | 489,967 | 489,967 | 346,670 | 506,274 | 16,307 |
| 5220000 - Retirement Contributions | 554,604 | 914,321 | 914,321 | 656,241 | 933,662 | 19,341 |
| 5230000 - Health Insurance | 886,795 | 1,597,482 | 1,597,482 | 999,422 | 1,744,861 | 147,379 |
| 5231000 - Life Insurance | 4,074 | 6,476 | 6,476 | 4,550 | 6,684 | 208 |
| 5232000 - Dental Insurance | 22,251 | 33,669 | 33,669 | 23,303 | 35,051 | 1,382 |
| 5233000 - Lt Disability Insurance | 6,398 | 10,203 | 10,203 | 6,911 | 10,528 | 325 |
| 5233100 - St Disability Insurance | 9,419 | 18,187 | 18,187 | 10,171 | 18,590 | 403 |
| 5240000 - Workers' Compensation | 57,937 | 64,854 | 64,854 | 51,471 | 59,286 | -5,568 |
| 5250000 - Unemployment Compensation | 0 | 0 | 0 | 3,300 | 0 | 0 |
| 5270000 - Community Service Leave | 0 | 0 | 0 | 2,096 | 0 | 0 |
| Personnel Services: | \$6,045,280 | \$9,427,931 | \$8,966,236 | \$6,795,576 | \$9,819,013 | \$391,082 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 365,067 | 810,000 | 1,568,985 | 541,521 | 1,410,000 | 600,000 |
| 5310006 - Legal Fees | 14,852 | 29,000 | 29,000 | 5,689 | 29,000 | 0 |
| 5312000 - Tax Collector Fees | 0 | 5,755 | 5,755 | 3,954 | 6,166 | 411 |
| 5340000 - Other Contractual Services | 1,018,806 | 1,233,164 | 1,225,459 | 867,175 | 1,264,077 | 30,913 |
| 5340001 - Miscellaneous Contractual Svcs | 12 | 0 | 0 | 0 | 0 | 0 |
| 5340007 - Other Contractual Services-Penn Cr | 2,704 | 15,000 | 15,000 | 2,833 | 15,000 | 0 |
| 5340008 - Other Contractual Svc- Auction | 170 | 0 | 0 | 544 | 0 | 0 |
| 5400000 - Travel And Per Diem | 15,400 | 65,662 | 65,662 | 8,224 | 69,684 | 4,022 |
| 5410000 - Communications | 55,965 | 55,024 | 55,024 | 45,338 | 59,199 | 4,175 |
| 5420000 - Freight & Postage Services | 37,544 | 22,900 | 22,900 | 25,303 | 26,900 | 4,000 |
| 5430000 - Utility Services | 209,054 | 126,831 | 126,831 | 164,643 | 204,786 | 77,955 |
| 5440000 - Rentals And Leases | 21,455 | 18,579 | 21,579 | 14,677 | 13,881 | -4,698 |
| 5450000 - Insurance | 261,995 | 292,540 | 292,540 | 292,540 | 584,626 | 292,086 |
| 5460000 - Repair & Maintenance Svcs | 483,962 | 1,205,610 | 1,046,776 | 397,219 | 1,012,609 | -193,001 |
| 5460007 - R&M Road Milling and Resurfacing | 0 | 0 | 0 | 137,971 | 0 | 0 |
| 5462000 - Rep & Maint-automotive | 96,321 | 30,715 | 30,715 | 39,098 | 39,500 | 8,785 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 33,779 | 33,779 | 68,302 | 75,910 | 42,131 |
| 5462200 - Repair & Maint-Auto Direct | 0 | 6,000 | 6,000 | 33,711 | 55,511 | 49,511 |
| 5470000 - Printing And Binding | 9,268 | 12,840 | 12,840 | 10,243 | 14,700 | 1,860 |
| 5490000 - Oth Current Chgs & Obligations | 5,406 | 20,210 | 20,210 | 12,253 | 647,936 | 627,726 |

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490500 - Reimbursement Of Py Revenue | 226,498 | 0 | 500 | 12,280 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 25,108 | 37,082 | 37,082 | 37,082 | 34,869 | -2,213 |
| 5490502 - OH-Property & Liability Insurance | 23,262 | 26,761 | 26,761 | 26,761 | 90,502 | 63,741 |
| 5490503 - OH-Dental Insurance | 6,362 | 8,838 | 8,838 | 8,838 | 8,743 | -95 |
| 5490504 - OH-Health Insurance | 26,601 | 31,421 | 31,421 | 31,421 | 43,959 | 12,538 |
| 5490505 - OH-Life/AD&D, STD, LTD | 4,730 | 7,280 | 7,280 | 7,280 | 6,835 | -445 |
| 5490509 - OH-Fleet Oversight | 15,908 | 19,457 | 19,457 | 19,457 | 32,438 | 12,981 |
| 5490510 - OH-Fleet Maint | 20,652 | 130,493 | 130,493 | 130,493 | 145,591 | 15,098 |
| 5490511 - OH-Fleet Fuel | 0 | 40,356 | 40,356 | 40,356 | 46,830 | 6,474 |
| 5511000 - Office Supplies | 20,531 | 33,222 | 33,222 | 13,695 | 31,598 | -1,624 |
| 5512000 - Office Equipment | 10,414 | 30,000 | 30,000 | 20,731 | 19,885 | -10,115 |
| 5520000 - Operating Supplies | 113,961 | 210,770 | 210,125 | 111,956 | 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-Capital | 19,251 | 0 | 53,202 | 39,297 | 0 | 0 |
| 5521000 - Gas & Oil | 124,855 | 160,437 | 160,437 | 78,654 | 152,680 | -7,757 |
| 5521001 - Gas & Oil- Marketing | 50 | 0 | 0 | 0 | 0 | 0 |
| 5522000 - Chemicals | 33,015 | 55,820 | 55,820 | 31,643 | 57,767 | 1,947 |
| 5522500 - Food | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5525000 - Tools | 15,628 | 17,393 | 17,393 | 7,850 | 17,893 | 500 |
| 5526000 - Clothing | 343 | 720 | 720 | 0 | 720 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 6,718 | 108,258 | 108,258 | 94,712 | 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 | 18,685 | 70,303 | 9,570 |
| Operating Expenses: | \$3,324,186 | \$4,967,200 | \$5,627,960 | \$3,419,176 | \$6,575,273 | \$1,608,073 |
| Capital Outlay: | | | | | | |
| 5630000 - Improv Other Than Bldgs | 0 | 12,000 | 148 | 0 | 0 | -12,000 |
| 5640000 - Machinery & Equipment | 260 | 6,720 | 54,085 | 28,713 | 0 | -6,720 |
| 5640020 - Computer Hardware, Capital | 0 | 5,500 | 0 | 0 | 0 | -5,500 |
| 5650000 - Construction In Progress | 168,276 | 756,829 | 756,829 | -85,275 | 746,919 | -9,910 |
| Capital Outlay: | \$168,536 | \$781,049 | \$811,062 | -\$56,562 | \$746,919 | -\$34,130 |
| 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: | \$9,538,002 | \$15,485,361 | \$15,714,439 | \$10,158,189 | \$17,450,386 | \$1,965,025 |

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 submitted a budget request of \$3,935,829. In addition, included in the General Fund are costs that are not included in the Clerk's budget submittal. These are costs associated with building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$5,175,421.
- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. The Property Appraiser submitted a budget request of (\$8,830,245), of which \$7,890,934 is allocated to the General Fund. 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 building maintenance as well as **Property & Liability Insurances (and corresponding overhead costs) which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$8,260,308.
- **Sheriff's Office:** The Sheriff's Office (SO) submitted a General Fund budget request for \$108,199,359. 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. 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 building maintenance, and intergovernmental radio communication, as well as **Property & Liability Insurances and corresponding overhead costs which have been revised between the Recommended and Tentative.** Overall, the FY25 General Fund budget totals \$113,267,815.
- **Supervisor of Elections:** The Supervisor of Elections (SOE) submitted a budget request of \$5,304,182, including a contingency request of \$10,000. In addition, included in the General Fund are costs that are not included in the Supervisor of Election's budget submittal including building maintenance costs as well as **Property & Liability insurance and corresponding overhead costs which have been revised between the Recommended and Tentative Budgets.** Overall, the FY25 General Fund budget totals \$5,558,027.
- **Tax Collector:** The Tax Collector (TC) participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics, and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The TC receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the TC submitted a budget request for FY25 to the Florida Department of Revenue of \$18,614,145 (of which \$12,551,218 is in

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

General Fund), and to the Board by the required August 1st deadline. **As a result, the Tentative Budget reflects the FY25 request.** Also included in the General Fund are expenses related to property and liability insurance, building maintenance, postage, and intergovernmental radio. Overall, the TC's Personnel Services increased 7.86% due to the inclusion of a 4% salary increase and other changes. Operating expense requests increased 7.43% or \$186,247 primarily due to increases in repair and maintenance and postage. The request for Capital Outlay increased to \$384,000 for facility renovations and office equipment. The office continues to have additional services added by the State which are managed with as little increase as possible. The overall FY25 Budget totals \$13,868,477.

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.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| 9111 - Clerk Of The Circuit Court | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 465,152 | \$ 388,169 | \$(76,983) |
| Subtotal: | \$ 465,152 | \$ 388,169 | \$(76,983) |
| Transfers Out | \$ 3,832,329 | \$ 3,832,329 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 4,297,481 | \$ 4,220,498 | \$(76,983) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| 9121 - Supervisor Of Elections | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 25,427 | \$ 58,337 | \$ 32,910 |
| Subtotal: | \$ 25,427 | \$ 58,337 | \$ 32,910 |
| Transfers Out | \$ 5,294,182 | \$ 5,294,182 | \$ 0 |
| Reserves - Assigned | \$ 10,000 | \$ 10,000 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 5,329,609 | \$ 5,362,519 | \$ 32,910 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| 9131 - Tax Collector | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 12,442,181 | \$ 12,734,982 | \$ 292,801 |
| Subtotal: | \$ 12,442,181 | \$ 12,734,982 | \$ 292,801 |
| Transfers Out | \$ 21,703 | \$ 21,703 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 12,463,884 | \$ 12,756,685 | \$ 292,801 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| 9141 - Property Appraiser | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 171,004 | \$ 173,445 | \$ 2,441 |
| Subtotal: | \$ 171,004 | \$ 173,445 | \$ 2,441 |
| Transfers Out | \$ 7,890,934 | \$ 7,890,934 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 8,061,938 | \$ 8,064,379 | \$ 2,441 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| 9151 - Sheriff | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 2,201,637 | \$ 2,864,813 | \$ 663,176 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 2,201,637 | \$ 2,864,813 | \$ 663,176 |
| Transfers Out | \$ 106,013,419 | \$ 106,013,419 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 108,215,056 | \$ 108,878,232 | \$ 663,176 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

9111 - Clerk Of The Circuit Court

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 293,583 | 426,167 | 426,167 | 426,167 | 336,135 | -90,032 |
| 5490502 - OH-Property & Liability Insurance | 26,067 | 38,985 | 38,985 | 38,985 | 52,034 | 13,049 |
| Operating Expenses: | \$319,650 | \$465,152 | \$465,152 | \$465,152 | \$388,169 | -\$76,983 |
| Transfers Out: | | | | | | |
| 5910701 - Transfer Out Clerk of Court | 3,440,829 | 3,671,808 | 3,671,808 | 3,671,808 | 3,832,329 | 160,521 |
| Transfers Out: | \$3,440,829 | \$3,671,808 | \$3,671,808 | \$3,671,808 | \$3,832,329 | \$160,521 |
| TOTAL EXPENDITURES: | \$3,760,479 | \$4,136,960 | \$4,136,960 | \$4,136,960 | \$4,220,498 | \$83,538 |

9121 - Supervisor Of Elections

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 17,180 | 23,296 | 23,296 | 23,296 | 50,517 | 27,221 |
| 5490502 - OH-Property & Liability Insurance | 1,525 | 2,131 | 2,131 | 2,131 | 7,820 | 5,689 |
| Operating Expenses: | \$18,705 | \$25,427 | \$25,427 | \$25,427 | \$58,337 | \$32,910 |
| Transfers Out: | | | | | | |
| 5910702 - Transfers Out-Supr Elections | 4,610,949 | 6,371,842 | 6,382,080 | 5,872,329 | 5,294,182 | -1,077,660 |
| Transfers Out: | \$4,610,949 | \$6,371,842 | \$6,382,080 | \$5,872,329 | \$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 | \$5,897,756 | \$5,362,519 | -\$1,044,750 |

9131 - Tax Collector

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 9,818,005 | 12,201,487 | 12,201,487 | 11,633,387 | 12,545,052 | 343,565 |
| 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 | 121,172 | -53,540 |
| 5490502 - OH-Property & Liability Insurance | 6,089 | 15,982 | 15,982 | 15,982 | 18,758 | 2,776 |
| Operating Expenses: | \$9,956,676 | \$12,442,181 | \$12,442,181 | \$11,907,081 | \$12,734,982 | \$292,801 |
| Transfers Out: | | | | | | |
| 5910158 - Tran Out-intergov Radio Commun | 18,562 | 20,007 | 20,007 | 20,007 | 21,703 | 1,696 |
| Transfers Out: | \$18,562 | \$20,007 | \$20,007 | \$20,007 | \$21,703 | \$1,696 |
| TOTAL EXPENDITURES: | \$9,975,238 | \$12,462,188 | \$12,462,188 | \$11,927,088 | \$12,756,685 | \$294,497 |

9141 - Property Appraiser

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5420000 - Freight & Postage Services | 162,256 | 130,000 | 175,000 | 97,500 | 130,000 | 0 |
| 5450000 - Insurance | 32,830 | 37,567 | 37,567 | 37,567 | 37,621 | 54 |
| 5490502 - OH-Property & Liability Insurance | 2,915 | 3,437 | 3,437 | 3,437 | 5,824 | 2,387 |
| Operating Expenses: | \$198,001 | \$171,004 | \$216,004 | \$138,504 | \$173,445 | \$2,441 |
| Transfers Out: | | | | | | |
| 5910704 - Transfers out-Property Appr | 7,004,722 | 7,421,945 | 7,438,339 | 7,436,566 | 7,890,934 | 468,989 |
| Transfers Out: | \$7,004,722 | \$7,421,945 | \$7,438,339 | \$7,436,566 | \$7,890,934 | \$468,989 |
| TOTAL EXPENDITURES: | \$7,202,723 | \$7,592,949 | \$7,654,343 | \$7,575,070 | \$8,064,379 | \$471,430 |

9151 - Sheriff

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|----------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 2,232,837 | 2,017,115 | 2,017,115 | 2,017,115 | 2,480,784 | 463,669 |
| 5490502 - OH-Property & Liability Insurance | 198,256 | 184,522 | 184,522 | 184,522 | 384,029 | 199,507 |
| Operating Expenses: | \$2,431,093 | \$2,201,637 | \$2,201,637 | \$2,201,637 | \$2,864,813 | \$663,176 |
| Transfers Out: | | | | | | |
| 5910158 - Tran Out-intergov Radio Commun | 594,467 | 646,242 | 646,242 | 646,242 | 814,060 | 167,818 |
| 5910705 - Transfers out-Sheriff | 92,035,978 | 99,165,551 | 101,615,551 | 101,400,551 | 105,199,359 | 6,033,808 |
| Transfers Out: | \$92,630,445 | \$99,811,793 | \$102,261,793 | \$102,046,793 | \$106,013,419 | \$6,201,626 |
| TOTAL EXPENDITURES: | \$95,061,538 | \$102,013,430 | \$104,463,430 | \$104,248,430 | \$108,878,232 | \$6,864,802 |

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and provides a safe, secure, and humane environment for the public, staff, and those requiring detention or supervision in Osceola County. 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).

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| CORRECTIONS | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 43,253,528 | \$ 43,935,047 | \$ 681,519 |
| Operating Expenses | \$ 14,891,555 | \$ 15,041,354 | \$ 149,799 |
| Capital Outlay | \$ 15,000 | \$ 131,392 | \$ 116,392 |
| Grants and Aids | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 58,160,083 | \$ 59,107,793 | \$ 947,710 |
| Transfers Out | \$ 0 | \$ 0 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 58,160,083 | \$ 59,107,793 | \$ 947,710 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - CORRECTIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 20,809,601 | 25,645,815 | 23,782,148 | 17,667,493 | 26,531,365 | 885,550 |
| 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 | 3,311 | 5,803 | 5,803 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 188 | 224 | 224 |
| 5130000 - Other Salaries & Wages | 65,541 | 0 | 0 | 93,508 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -472,674 | -472,674 | 0 | -475,809 | -3,135 |
| 5140000 - Overtime | 2,921,920 | 658,000 | 658,000 | 2,514,382 | 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 | 43,634 | 45,000 | 0 |
| 5150035 - Educ Incentive Corrections | 82,963 | 91,572 | 91,572 | 71,509 | 91,572 | 0 |
| 5150300 - Class C Meals | 544 | 0 | 0 | 952 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 1,107,799 | 0 | 0 | 951,714 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 223,110 | 0 | 0 | 201,318 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 57,771 | 0 | 0 | 56,902 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 746,437 | 0 | 0 | 711,477 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 168,038 | 0 | 0 | 217,474 | 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 | 1,658,103 | 2,079,984 | 13,681 |
| 5220000 - Retirement Contributions | 5,963,725 | 6,501,086 | 6,501,086 | 5,559,091 | 6,616,564 | 115,478 |
| 5230000 - Health Insurance | 4,715,771 | 6,802,349 | 6,802,349 | 4,117,057 | 7,193,889 | 391,540 |
| 5231000 - Life Insurance | 21,053 | 26,778 | 26,778 | 18,380 | 26,922 | 144 |
| 5232000 - Dental Insurance | 110,977 | 136,471 | 136,471 | 90,431 | 138,062 | 1,591 |
| 5233000 - Lt Disability Insurance | 32,959 | 41,620 | 41,620 | 27,823 | 41,759 | 139 |
| 5233100 - St Disability Insurance | 48,917 | 74,316 | 74,316 | 41,183 | 74,586 | 270 |
| 5240000 - Workers' Compensation | 801,651 | 781,746 | 781,746 | 630,751 | 664,377 | -117,369 |
| 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 | \$34,744,092 | \$43,935,047 | \$1,293,316 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 1,431,046 | 667,396 | 2,531,063 | 1,960,757 | 3,048,123 | 2,380,727 |
| 5310006 - Legal Fees | 58,287 | 110,000 | 110,000 | 38,847 | 110,000 | 0 |
| 5314000 - Medical Svcs | 1,221,737 | 1,076,295 | 1,076,295 | 610,657 | 1,076,295 | 0 |
| 5340000 - Other Contractual Services | 3,297,755 | 4,698,619 | 4,691,466 | 3,145,022 | 5,008,322 | 309,703 |
| 5340002 - Other Contr Svcs Pre Booking | 1,094,746 | 1,476,295 | 1,476,295 | 408,173 | 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 | 27,055 | 69,500 | -1,000 |
| 5410000 - Communications | 42,076 | 43,378 | 43,378 | 27,965 | 41,214 | -2,164 |
| 5420000 - Freight & Postage Services | 10,200 | 11,250 | 11,250 | 8,421 | 11,250 | 0 |
| 5430000 - Utility Services | 7,790 | 10,502 | 10,502 | 5,269 | 9,563 | -939 |
| 5440000 - Rentals And Leases | 45,237 | 57,298 | 57,298 | 36,611 | 53,851 | -3,447 |
| 5450000 - Insurance | 770,872 | 992,653 | 992,653 | 992,653 | 958,867 | -33,786 |
| 5460000 - Repair & Maintenance Svcs | 16,574 | 100,379 | 172,131 | 122,535 | 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 | 11,462 | 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5470000 - Printing And Binding | 45,853 | 46,500 | 46,500 | 26,965 | 49,000 | 2,500 |
| 5480000 - Promotional Activities | 0 | 0 | 0 | 4,353 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 0 | 0 | 1,000 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 134,808 | 150,565 | 150,565 | 150,565 | 139,741 | -10,824 |
| 5490502 - OH-Property & Liability Insurance | 68,446 | 90,806 | 90,806 | 90,806 | 148,433 | 57,627 |
| 5490503 - OH-Dental Insurance | 34,379 | 35,822 | 35,822 | 35,822 | 34,896 | -926 |
| 5490504 - OH-Health Insurance | 143,684 | 127,368 | 127,368 | 127,368 | 175,372 | 48,004 |
| 5490505 - OH-Life/AD&D, STD, LTD | 25,593 | 29,188 | 29,188 | 29,188 | 27,099 | -2,089 |
| 5490509 - OH-Fleet Oversight | 7,372 | 4,437 | 4,437 | 4,437 | 11,254 | 6,817 |
| 5490510 - OH-Fleet Maint | 8,103 | 3,434 | 3,434 | 3,434 | 3,831 | 397 |
| 5490511 - OH-Fleet Fuel | 0 | 9,204 | 9,204 | 9,204 | 22,077 | 12,873 |
| 5511000 - Office Supplies | 176,879 | 178,457 | 178,457 | 160,554 | 208,735 | 30,278 |
| 5512000 - Office Equipment | 97,690 | 26,600 | 51,263 | 29,403 | 18,600 | -8,000 |
| 5520000 - Operating Supplies | 308,957 | 596,761 | 595,622 | 292,958 | 642,823 | 46,062 |
| 5520003 - Operating Supplies - Communicatio | 0 | 0 | 0 | 48,299 | 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-Capital | 38,806 | 0 | 22,799 | 22,387 | 0 | 0 |
| 5520200 - Ammunition | 33,202 | 45,000 | 45,000 | 35,602 | 40,000 | -5,000 |
| 5521000 - Gas & Oil | 16,667 | 43,601 | 43,601 | 30,138 | 43,800 | 199 |
| 5521005 - Gas & Oil-Direct | 1,412 | 5,474 | 5,474 | 1,104 | 5,500 | 26 |
| 5522000 - Chemicals | 51,827 | 103,000 | 103,000 | 63,323 | 107,292 | 4,292 |
| 5522500 - Food | 148 | 0 | 0 | 1,582 | 0 | 0 |
| 5524000 - Oper Supp-miscellaneous | 419,323 | 457,000 | 457,000 | 209,455 | 457,000 | 0 |
| 5526000 - Clothing | 145,753 | 202,300 | 202,300 | 60,791 | 198,800 | -3,500 |
| 5528000 - Medicine | 497,180 | 601,000 | 601,000 | 487,189 | 601,000 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 22,288 | 18,265 | 18,265 | 9,757 | 19,456 | 1,191 |
| 5541000 - Registration Fees | 77,668 | 61,800 | 61,800 | 44,970 | 64,600 | 2,800 |
| 5550000 - Training | 15,958 | 104,016 | 116,016 | 75,081 | 66,286 | -37,730 |
| Operating Expenses: | \$10,457,536 | \$12,293,060 | \$14,279,649 | \$9,538,094 | \$15,041,354 | \$2,748,294 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 15,350 | 54,663 | 140,025 | 22,483 | 131,392 | 76,729 |
| Capital Outlay: | \$15,350 | \$54,663 | \$140,025 | \$22,483 | \$131,392 | \$76,729 |
| TOTAL EXPENDITURES: | \$50,635,443 | \$54,989,454 | \$55,197,738 | \$44,304,670 | \$59,107,793 | \$4,118,339 |

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| COUNTY ATTORNEY | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,508,886 | \$ 1,506,268 | \$(2,618) |
| Operating Expenses | \$ 847,851 | \$ 848,591 | \$ 740 |
| Subtotal: | \$ 2,356,737 | \$ 2,354,859 | \$(1,878) |
| EXPENDITURES TOTAL: | \$ 2,356,737 | \$ 2,354,859 | \$(1,878) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COUNTY ATTORNEY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 760,614 | 850,319 | 850,319 | 746,556 | 992,615 | 142,296 |
| 5122000 - Car Allowance | 7,846 | 7,800 | 7,800 | 6,780 | 9,026 | 1,226 |
| 5123000 - Exec Insurance Supplemental | 5,097 | 0 | 0 | 6,320 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -14,881 | -14,881 | 0 | -17,371 | -2,490 |
| 5150300 - Class C Meals | 17 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 28,129 | 0 | 0 | 27,069 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 23,460 | 0 | 0 | 10,157 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 12,388 | 0 | 0 | 20,022 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,680 | 0 | 0 | 9,425 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 4,145 | 0 | 0 | 9,074 | 0 | 0 |
| 5210000 - Fica Taxes | 58,247 | 65,051 | 65,051 | 58,680 | 75,936 | 10,885 |
| 5220000 - Retirement Contributions | 233,235 | 234,795 | 234,795 | 234,186 | 288,070 | 53,275 |
| 5230000 - Health Insurance | 133,572 | 152,048 | 152,048 | 131,173 | 149,319 | -2,729 |
| 5231000 - Life Insurance | 808 | 863 | 863 | 825 | 1,007 | 144 |
| 5232000 - Dental Insurance | 2,474 | 2,680 | 2,680 | 2,490 | 2,728 | 48 |
| 5233000 - Lt Disability Insurance | 1,227 | 1,298 | 1,298 | 1,207 | 1,512 | 214 |
| 5233100 - St Disability Insurance | 1,666 | 2,128 | 2,128 | 1,650 | 2,499 | 371 |
| 5240000 - Workers' Compensation | 1,097 | 966 | 966 | 924 | 927 | -39 |
| Personnel Services: | \$1,276,701 | \$1,303,067 | \$1,303,067 | \$1,266,538 | \$1,506,268 | \$203,201 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 8,998 | 0 | 0 | 0 | 0 | 0 |
| 5310006 - Legal Fees | 281,040 | 750,000 | 750,000 | 362,182 | 750,000 | 0 |
| 5340000 - Other Contractual Services | 0 | 0 | 0 | 809 | 0 | 0 |
| 5400000 - Travel And Per Diem | 6,812 | 7,000 | 7,000 | 2,200 | 11,250 | 4,250 |
| 5410000 - Communications | 3,419 | 1,800 | 1,800 | 1,767 | 2,900 | 1,100 |
| 5420000 - Freight & Postage Services | 912 | 700 | 700 | 701 | 1,125 | 425 |
| 5450000 - Insurance | 5,743 | 6,889 | 6,889 | 6,889 | 6,552 | -337 |
| 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 | 2,817 | 113 |
| 5490502 - OH-Property & Liability Insurance | 510 | 630 | 630 | 630 | 1,014 | 384 |
| 5490503 - OH-Dental Insurance | 546 | 648 | 648 | 648 | 711 | 63 |
| 5490504 - OH-Health Insurance | 2,282 | 2,304 | 2,304 | 2,304 | 3,573 | 1,269 |
| 5490505 - OH-Life/AD&D, STD, LTD | 406 | 528 | 528 | 528 | 549 | 21 |
| 5511000 - Office Supplies | 4,716 | 5,000 | 5,000 | 4,381 | 8,000 | 3,000 |
| 5512000 - Office Equipment | 0 | 0 | 0 | 321 | 0 | 0 |
| 5520000 - Operating Supplies | 1,317 | 3,300 | 3,300 | 917 | 5,300 | 2,000 |
| 5540000 - Books,pubs,subs & Memberships | 16,467 | 17,000 | 17,000 | 26,165 | 50,000 | 33,000 |
| 5541000 - Registration Fees | 4,198 | 3,000 | 3,000 | 3,738 | 4,800 | 1,800 |
| Operating Expenses: | \$339,640 | \$801,503 | \$801,503 | \$417,154 | \$848,591 | \$47,088 |
| TOTAL EXPENDITURES: | \$1,616,341 | \$2,104,570 | \$2,104,570 | \$1,683,692 | \$2,354,859 | \$250,289 |

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).

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 any 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| COURT ADMINISTRATION | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,586,123 | \$ 1,564,412 | \$(21,711) |
| Operating Expenses | \$ 811,195 | \$ 766,947 | \$(44,248) |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 2,397,318 | \$ 2,331,359 | \$(65,959) |
| EXPENDITURES TOTAL: | \$ 2,397,318 | \$ 2,331,359 | \$(65,959) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - COURT ADMINISTRATION

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 736,741 | 919,988 | 919,988 | 655,932 | 1,065,625 | 145,637 |
| 5130000 - Other Salaries & Wages | 18,363 | 0 | 0 | 15,119 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -16,101 | -16,101 | 0 | -18,657 | -2,556 |
| 5140000 - Overtime | 41 | 100 | 100 | 112 | 100 | 0 |
| 5160000 - Compensated Annual Leave | 42,421 | 0 | 0 | 33,141 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,120 | 0 | 0 | 6,975 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,339 | 0 | 0 | 652 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 33,870 | 0 | 0 | 29,587 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 1,818 | 0 | 0 | 2,654 | 0 | 0 |
| 5210000 - Fica Taxes | 61,889 | 70,385 | 70,385 | 55,086 | 81,533 | 11,148 |
| 5220000 - Retirement Contributions | 101,080 | 118,605 | 118,605 | 98,658 | 133,364 | 14,759 |
| 5230000 - Health Insurance | 217,616 | 255,733 | 255,733 | 188,958 | 288,967 | 33,234 |
| 5231000 - Life Insurance | 812 | 886 | 886 | 739 | 995 | 109 |
| 5232000 - Dental Insurance | 5,326 | 5,918 | 5,918 | 4,797 | 6,706 | 788 |
| 5233000 - Lt Disability Insurance | 1,274 | 1,399 | 1,399 | 1,123 | 1,564 | 165 |
| 5233100 - St Disability Insurance | 1,909 | 2,530 | 2,530 | 1,682 | 2,832 | 302 |
| 5240000 - Workers' Compensation | 1,333 | 1,381 | 1,381 | 1,113 | 1,383 | 2 |
| 5250000 - Unemployment Compensation | 3,300 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,230,254 | \$1,360,824 | \$1,360,824 | \$1,096,327 | \$1,564,412 | \$203,588 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 66,810 | 149,000 | 149,000 | 57,013 | 153,000 | 4,000 |
| 5400000 - Travel And Per Diem | 9,672 | 7,400 | 7,400 | 4,415 | 10,710 | 3,310 |
| 5410000 - Communications | 12,331 | 12,600 | 12,600 | 10,915 | 14,900 | 2,300 |
| 5420000 - Freight & Postage Services | 3,797 | 5,000 | 5,000 | 4,229 | 5,100 | 100 |
| 5440000 - Rentals And Leases | 29,871 | 34,560 | 34,560 | 26,263 | 36,300 | 1,740 |
| 5450000 - Insurance | 10,685 | 80,088 | 80,088 | 80,088 | 63,701 | -16,387 |
| 5460000 - Repair & Maintenance Svcs | 1,162 | 28,350 | 28,350 | 525 | 33,550 | 5,200 |
| 5460010 - Repairs & Maint Software | 0 | 0 | 0 | 27,302 | 0 | 0 |
| 5470000 - Printing And Binding | 631 | 800 | 800 | 1,107 | 2,075 | 1,275 |
| 5490000 - Oth Current Chgs & Obligations | 0 | 70,520 | 102,795 | 0 | 37,801 | -32,719 |
| 5490501 - OH-Workers' Compensation | 5,964 | 6,632 | 6,632 | 6,632 | 6,767 | 135 |
| 5490502 - OH-Property & Liability Insurance | 6,706 | 7,325 | 7,325 | 7,325 | 9,861 | 2,536 |
| 5490503 - OH-Dental Insurance | 1,404 | 1,458 | 1,458 | 1,458 | 1,501 | 43 |
| 5490504 - OH-Health Insurance | 5,868 | 5,184 | 5,184 | 5,184 | 7,543 | 2,359 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,044 | 1,188 | 1,188 | 1,188 | 1,159 | -29 |
| 5490900 - Other Current Charges-courts | 0 | 436,253 | 492,415 | 0 | 352,044 | -84,209 |
| 5511000 - Office Supplies | 5,230 | 9,965 | 9,965 | 4,807 | 10,075 | 110 |
| 5520000 - Operating Supplies | 9,981 | 12,525 | 12,525 | 10,495 | 7,725 | -4,800 |
| 5520020 - Computer Hardware, Non-Capital | 0 | 0 | 0 | 331 | 0 | 0 |
| 5522500 - Food | 764 | 1,850 | 1,850 | 529 | 1,950 | 100 |
| 5540000 - Books,pubs,subs & Memberships | 3,976 | 9,260 | 9,260 | 1,533 | 5,110 | -4,150 |
| 5541000 - Registration Fees | 4,919 | 4,375 | 4,375 | 3,628 | 5,875 | 1,500 |
| 5550000 - Training | 478 | 200 | 200 | 347 | 200 | 0 |
| Operating Expenses: | \$181,294 | \$884,533 | \$972,970 | \$255,314 | \$766,947 | -\$117,586 |
| TOTAL EXPENDITURES: | \$1,411,548 | \$2,245,357 | \$2,333,794 | \$1,351,642 | \$2,331,359 | \$86,002 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Debt Service increased due to the Toho Water Authority Agreement**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| DEBT SERVICE | | | |
| PROJECTED EXPENDITURES | | | |
| Debt Service | \$ 2,858,058 | \$ 3,777,617 | \$ 919,559 |
| Subtotal: | \$ 2,858,058 | \$ 3,777,617 | \$ 919,559 |
| Reserves - Debt | \$ 857,801 | \$ 857,801 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 3,715,859 | \$ 4,635,418 | \$ 919,559 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – DEBT SERVICE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710000 - Principal | 2,221,863 | 2,384,879 | 2,384,879 | 2,116,167 | 3,659,811 | 1,274,932 |
| 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 | 117,806 | 33,682 |
| 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 | \$3,777,617 | \$1,308,614 |
| 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 | \$4,635,418 | \$1,503,139 |

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| EMERGENCY MANAGEMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 537,923 | \$ 541,189 | \$ 3,266 |
| Operating Expenses | \$ 286,921 | \$ 281,623 | \$(5,298) |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 824,844 | \$ 822,812 | \$(2,032) |
| EXPENDITURES TOTAL: | \$ 824,844 | \$ 822,812 | \$(2,032) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 211,960 | 363,539 | 363,539 | 211,902 | 361,436 | -2,103 |
| 5120002 - Disaster Relief | 25,214 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 0 | 1,324 | 2,321 | 2,321 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | -6,382 | -6,382 | 0 | -6,346 | 36 |
| 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 | 5,642 | 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 | 4,291 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 36,134 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 22,500 | 27,902 | 27,902 | 15,831 | 27,740 | -162 |
| 5220000 - Retirement Contributions | 57,739 | 76,821 | 76,821 | 52,343 | 75,477 | -1,344 |
| 5230000 - Health Insurance | 51,053 | 87,979 | 87,979 | 53,866 | 75,378 | -12,601 |
| 5231000 - Life Insurance | 261 | 372 | 372 | 260 | 371 | -1 |
| 5232000 - Dental Insurance | 994 | 1,375 | 1,375 | 998 | 1,457 | 82 |
| 5233000 - Lt Disability Insurance | 404 | 576 | 576 | 395 | 574 | -2 |
| 5233100 - St Disability Insurance | 590 | 1,016 | 1,016 | 578 | 1,019 | 3 |
| 5240000 - Workers' Compensation | 501 | 547 | 547 | 338 | 472 | -75 |
| Personnel Services: | \$457,483 | \$554,945 | \$554,945 | \$352,079 | \$541,189 | -\$13,756 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 6,827 | 1,768 | 1,768 | 963 | 2,600 | 832 |
| 5340000 - Other Contractual Services | 84,518 | 16,255 | 16,255 | 16,255 | 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 | 1,244 | 7,750 | 5,350 |
| 5410000 - Communications | 7,861 | 8,180 | 8,180 | 5,058 | 10,480 | 2,300 |
| 5420000 - Freight & Postage Services | 650 | 300 | 300 | 1 | 300 | 0 |
| 5430000 - Utility Services | 4,914 | 6,000 | 6,000 | 2,131 | 6,000 | 0 |
| 5440000 - Rentals And Leases | 59,093 | 72,375 | 72,375 | 70,897 | 72,432 | 57 |
| 5450000 - Insurance | 15,705 | 26,352 | 26,352 | 26,352 | 20,012 | -6,340 |
| 5460000 - Repair & Maintenance Svcs | 39,332 | 19,441 | 19,441 | 17,172 | 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 | 4,215 | 6,500 | 2,000 |
| 5462200 - Repair & Maint-Auto Direct | 0 | 0 | 1,379 | 1,379 | 0 | 0 |
| 5470000 - Printing And Binding | 4,982 | 4,000 | 4,000 | 1,934 | 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 | 1,340 | -111 |
| 5490502 - OH-Property & Liability Insurance | 1,394 | 2,411 | 2,411 | 2,411 | 3,098 | 687 |
| 5490503 - OH-Dental Insurance | 332 | 348 | 348 | 348 | 338 | -10 |
| 5490504 - OH-Health Insurance | 1,385 | 1,236 | 1,236 | 1,236 | 1,700 | 464 |
| 5490505 - OH-Life/AD&D, STD, LTD | 246 | 284 | 284 | 284 | 260 | -24 |
| 5490509 - OH-Fleet Oversight | 3,880 | 3,413 | 3,413 | 3,413 | 6,620 | 3,207 |
| 5490510 - OH-Fleet Maint | 1,139 | 10,302 | 10,302 | 10,302 | 11,494 | 1,192 |
| 5490511 - OH-Fleet Fuel | 0 | 7,080 | 7,080 | 7,080 | 2,676 | -4,404 |
| 5511000 - Office Supplies | 3,909 | 7,050 | 7,050 | 3,433 | 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520000 - Operating Supplies | 3,955 | 6,500 | 6,500 | 4,297 | 7,500 | 1,000 |
| 5520003 - Operating Supplies - Communicatio | 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-Capital | 3,016 | 0 | 0 | 0 | 0 | 0 |
| 5521000 - Gas & Oil | 4,483 | 3,500 | 3,500 | 2,677 | 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 | 997 | 2,000 | 500 |
| 5526000 - Clothing | 4,071 | 500 | 500 | 1,174 | 1,000 | 500 |
| 5540000 - Books,pubs,subs & Memberships | 1,413 | 1,145 | 1,145 | 679 | 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 | \$237,311 | \$281,623 | \$3,822 |
| 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 | \$589,390 | \$822,812 | -\$18,134 |

DEPARTMENT SUMMARY – FINANCE

TRENDS & ISSUES

The Finance Office (1271) is responsible for financial reporting, payroll, grants compliance, debt management, and fixed assets.

REVENUES

This office is supported by the General Fund.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| FINANCE | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,583,050 | \$ 1,553,916 | \$(29,134) |
| Operating Expenses | \$ 82,490 | \$ 83,384 | \$ 894 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 1,665,540 | \$ 1,637,300 | \$(28,240) |
| EXPENDITURES TOTAL: | \$ 1,665,540 | \$ 1,637,300 | \$(28,240) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - FINANCE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 749,167 | 936,064 | 1,028,690 | 648,798 | 1,070,467 | 134,403 |
| 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 | 1,408 | 3,482 | 3,482 |
| 5122001 - Cell Phone Allowance | 19 | 0 | 0 | 203 | 402 | 402 |
| 5124000 - Exec Deferred Compensation | 124 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -16,408 | -16,408 | 0 | -18,760 | -2,352 |
| 5140000 - Overtime | 234 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5160000 - Compensated Annual Leave | 36,599 | 0 | 0 | 34,165 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 6,571 | 0 | 0 | 6,091 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 12,260 | 0 | 0 | 10,192 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 17,959 | 0 | 0 | 16,463 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 11,082 | 0 | 0 | 9,818 | 0 | 0 |
| 5210000 - Fica Taxes | 62,018 | 71,723 | 78,809 | 53,935 | 82,005 | 10,282 |
| 5220000 - Retirement Contributions | 139,661 | 137,510 | 150,079 | 120,722 | 177,158 | 39,648 |
| 5230000 - Health Insurance | 159,112 | 195,473 | 207,567 | 133,843 | 225,534 | 30,061 |
| 5231000 - Life Insurance | 818 | 951 | 1,044 | 735 | 1,088 | 137 |
| 5232000 - Dental Insurance | 3,338 | 4,064 | 4,454 | 2,922 | 4,865 | 801 |
| 5233000 - Lt Disability Insurance | 1,286 | 1,501 | 1,649 | 1,121 | 1,715 | 214 |
| 5233100 - St Disability Insurance | 1,872 | 2,673 | 2,895 | 1,644 | 3,065 | 392 |
| 5240000 - Workers' Compensation | 1,332 | 1,406 | 1,545 | 1,102 | 1,395 | -11 |
| 5270000 - Community Service Leave | 1,454 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,212,537 | \$1,336,457 | \$1,461,824 | \$1,043,161 | \$1,553,916 | \$217,459 |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 7,664 | 10,000 | 10,000 | 9,000 | 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 | 912 | 1,500 | 0 |
| 5440000 - Rentals And Leases | 2,288 | 3,960 | 3,960 | 1,918 | 3,960 | 0 |
| 5450000 - Insurance | 8,387 | 11,638 | 11,638 | 11,638 | 10,455 | -1,183 |
| 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 | 489 | 1,200 | 0 |
| 5490501 - OH-Workers' Compensation | 3,708 | 4,495 | 4,495 | 4,495 | 4,570 | 75 |
| 5490502 - OH-Property & Liability Insurance | 745 | 1,065 | 1,065 | 1,065 | 1,618 | 553 |
| 5490503 - OH-Dental Insurance | 952 | 1,077 | 1,077 | 1,077 | 1,154 | 77 |
| 5490504 - OH-Health Insurance | 3,978 | 3,830 | 3,830 | 3,830 | 5,796 | 1,966 |
| 5490505 - OH-Life/AD&D, STD, LTD | 708 | 878 | 878 | 878 | 890 | 12 |
| 5490509 - OH-Fleet Oversight | 194 | 171 | 171 | 171 | 331 | 160 |
| 5490511 - OH-Fleet Fuel | 0 | 354 | 354 | 354 | 669 | 315 |
| 5511000 - Office Supplies | 4,538 | 8,000 | 8,000 | 3,214 | 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 & Memberships | 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 | \$51,876 | \$83,384 | \$2,075 |

DEPARTMENT SUMMARY - FINANCE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|------------------|------------------|------------------|--------------|-----------------|--|
| | | | | | | |
| TOTAL EXPENDITURES: | \$1,261,196 | \$1,417,766 | \$1,543,133 | \$1,095,037 | \$1,637,300 | \$219,534 |

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center (1212) 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 in-kind match for the Build Back Better Regional Challenge grant.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Personnel Services decreased due to a reduction to the in-kind match for the Build Back Better Regional Challenge grant based on the prior year's remaining balance**
- **Operating was adjusted primarily due to the final estimate for Juvenile Justice**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|--------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| GENERAL GOVERNMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 507,558 | \$ 280,308 | \$(227,250) |
| Operating Expenses | \$ 8,420,891 | \$ 8,493,372 | \$ 72,481 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Grants and Aids | \$ 35,000 | \$ 35,000 | \$ 0 |
| Subtotal: | \$ 8,963,449 | \$ 8,808,680 | \$(154,769) |
| EXPENDITURES TOTAL: | \$ 8,963,449 | \$ 8,808,680 | \$(154,769) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 89,555 | 345,847 | 345,847 | 85,552 | 214,631 | -131,216 |
| 5120002 - Disaster Relief | 1,449 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 103 | 0 | 0 | 1,877 | 2,500 | 2,500 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 270 | 298 | 298 |
| 5130001 - Vacancy Factor | 0 | -6,052 | -6,052 | 0 | -3,755 | 2,297 |
| 5160000 - Compensated Annual Leave | 4,673 | 0 | 0 | 5,234 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,872 | 0 | 0 | 1,568 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,443 | 0 | 0 | 2,472 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 2,305 | 0 | 0 | 2,517 | 0 | 0 |
| 5210000 - Fica Taxes | 7,677 | 26,458 | 26,458 | 7,433 | 16,419 | -10,039 |
| 5220000 - Retirement Contributions | 25,126 | 60,642 | 60,642 | 25,445 | 31,853 | -28,789 |
| 5230000 - Health Insurance | 15,200 | 9,602 | 9,602 | 13,650 | 16,754 | 7,152 |
| 5231000 - Life Insurance | 102 | 348 | 348 | 100 | 219 | -129 |
| 5232000 - Dental Insurance | 331 | 135 | 135 | 289 | 341 | 206 |
| 5233000 - Lt Disability Insurance | 161 | 393 | 393 | 152 | 340 | -53 |
| 5233100 - St Disability Insurance | 207 | 484 | 484 | 182 | 549 | 65 |
| 5240000 - Workers' Compensation | 163 | 518 | 518 | 146 | 159 | -359 |
| 5270000 - Community Service Leave | 703 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$152,070 | \$438,375 | \$438,375 | \$146,886 | \$280,308 | -\$158,067 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 201,150 | 1,238,130 | 1,477,050 | 597,698 | 1,233,480 | -4,650 |
| 5320000 - Accounting & Auditing Svcs | 362,356 | 273,075 | 273,075 | 243,262 | 276,925 | 3,850 |
| 5340000 - Other Contractual Services | 391,646 | 446,902 | 446,902 | 548,464 | 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 | 5,540 | 5,600 | 200 |
| 5450000 - Insurance | 84,266 | 18,607 | 18,607 | 18,607 | 28,049 | 9,442 |
| 5490000 - Oth Current Chgs & Obligations | 4,230,266 | 5,278,639 | 5,292,553 | 4,932,634 | 6,295,318 | 1,016,679 |
| 5490001 - Other- Adm Costs CST | 41,105 | 41,451 | 41,451 | 27,938 | 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 | 16,599 | -810 |
| 5490502 - OH-Property & Liability Insurance | 1,729 | 1,696 | 1,696 | 1,696 | 4,425 | 2,729 |
| 5490503 - OH-Dental Insurance | 3,986 | 4,547 | 4,547 | 4,547 | 4,069 | -478 |
| 5490504 - OH-Health Insurance | 16,696 | 17,409 | 17,409 | 17,409 | 20,758 | 3,349 |
| 5490505 - OH-Life/AD&D, STD, LTD | 2,940 | 3,329 | 3,329 | 3,329 | 3,135 | -194 |
| 5490509 - OH-Fleet Oversight | 970 | 338 | 338 | 338 | 993 | 655 |
| 5490510 - OH-Fleet Maint | 0 | 72,116 | 72,116 | 72,116 | 80,458 | 8,342 |
| 5490511 - OH-Fleet Fuel | 0 | 1,062 | 1,062 | 1,062 | 1,338 | 276 |
| 5511000 - Office Supplies | 512 | 500 | 500 | 417 | 500 | 0 |
| 5520011 - Computer Software, SAAS | 6,667 | 0 | 0 | 39,667 | 25,000 | 25,000 |
| 5540000 - Books,pubs,subs & Memberships | 4,705 | 0 | 0 | 4,857 | 0 | 0 |
| Operating Expenses: | \$5,370,944 | \$7,428,982 | \$7,681,816 | \$6,538,509 | \$8,493,372 | \$1,064,390 |
| 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 Tentative: | FY25 Tentative 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 | \$6,786,628 | \$8,808,680 | \$906,323 |

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for County projects, including grant development and administration.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 337,654 | 233,987 | 233,987 | 160,314 | 208,995 | -24,992 |
| 5120002 - Disaster Relief | 178 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 3,707 | 7,200 | 7,200 | 4,694 | 7,200 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,095 | -4,095 | 0 | -3,657 | 438 |
| 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 | 8,738 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 21,893 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 31,063 | 17,900 | 17,900 | 13,767 | 15,989 | -1,911 |
| 5220000 - Retirement Contributions | 71,013 | 60,599 | 60,599 | 49,251 | 58,405 | -2,194 |
| 5230000 - Health Insurance | 51,926 | 34,602 | 34,602 | 24,258 | 22,218 | -12,384 |
| 5231000 - Life Insurance | 364 | 237 | 237 | 187 | 212 | -25 |
| 5232000 - Dental Insurance | 1,146 | 670 | 670 | 500 | 682 | 12 |
| 5233000 - Lt Disability Insurance | 575 | 374 | 374 | 287 | 334 | -40 |
| 5233100 - St Disability Insurance | 831 | 625 | 625 | 393 | 536 | -89 |
| 5240000 - Workers' Compensation | 656 | 351 | 351 | 270 | 272 | -79 |
| Personnel Services: | \$572,664 | \$352,450 | \$352,450 | \$273,226 | \$311,186 | -\$41,264 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 253,932 | 340,000 | 340,000 | 229,468 | 340,000 | 0 |
| 5310006 - Legal Fees | 188,482 | 260,000 | 260,000 | 177,774 | 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 | 4,755 | 25,000 | 0 |
| 5410000 - Communications | 414 | 1,000 | 1,000 | 276 | 1,000 | 0 |
| 5420000 - Freight & Postage Services | 0 | 100 | 100 | 0 | 100 | 0 |
| 5450000 - Insurance | 2,150 | 2,084 | 2,084 | 2,084 | 745 | -1,339 |
| 5470000 - Printing And Binding | 118 | 200 | 200 | 0 | 200 | 0 |
| 5490501 - OH-Workers' Compensation | 912 | 676 | 676 | 676 | 626 | -50 |
| 5490502 - OH-Property & Liability Insurance | 191 | 191 | 191 | 191 | 115 | -76 |
| 5490503 - OH-Dental Insurance | 234 | 162 | 162 | 162 | 158 | -4 |
| 5490504 - OH-Health Insurance | 978 | 576 | 576 | 576 | 794 | 218 |
| 5490505 - OH-Life/AD&D, STD, LTD | 174 | 132 | 132 | 132 | 122 | -10 |
| 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 & Memberships | 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 | \$427,895 | \$739,560 | -\$1,261 |
| TOTAL EXPENDITURES: | \$1,117,493 | \$1,093,271 | \$1,093,271 | \$701,121 | \$1,050,746 | -\$42,525 |

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| GOVERNMENT AFFAIRS | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 307,405 | \$ 311,186 | \$ 3,781 |
| Operating Expenses | \$ 740,821 | \$ 739,560 | <u>\$(1,261)</u> |
| Subtotal: | \$ 1,048,226 | \$ 1,050,746 | \$ 2,520 |
| EXPENDITURES TOTAL: | \$ 1,048,226 | \$ 1,050,746 | \$ 2,520 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| HOUSING & COMMUNITY SERVICES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,973,361 | \$ 1,998,613 | \$ 25,252 |
| Operating Expenses | \$ 13,883,161 | \$ 13,845,059 | \$(38,102) |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Grants and Aids | \$ 26,113,275 | \$ 26,113,275 | \$ 0 |
| Subtotal: | \$ 41,969,797 | \$ 41,956,947 | \$(12,850) |
| EXPENDITURES TOTAL: | \$ 41,969,797 | \$ 41,956,947 | \$(12,850) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 945,289 | 1,240,779 | 1,278,279 | 938,775 | 1,345,061 | 104,282 |
| 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 | 3,150 | 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 | -23,620 | -1,824 |
| 5140000 - Overtime | 3,459 | 4,500 | 4,500 | 1,479 | 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 | 40,646 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 15,586 | 0 | 0 | 25,313 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 11,568 | 0 | 0 | 8,554 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 26,725 | 0 | 0 | 24,065 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 10,434 | 0 | 0 | 12,922 | 0 | 0 |
| 5210000 - Fica Taxes | 78,413 | 95,263 | 95,263 | 77,624 | 103,242 | 7,979 |
| 5220000 - Retirement Contributions | 159,080 | 204,095 | 204,095 | 168,877 | 216,542 | 12,447 |
| 5230000 - Health Insurance | 181,721 | 245,672 | 245,672 | 198,662 | 332,493 | 86,821 |
| 5231000 - Life Insurance | 1,013 | 1,263 | 1,263 | 1,026 | 1,368 | 105 |
| 5232000 - Dental Insurance | 5,116 | 6,604 | 6,604 | 5,433 | 7,257 | 653 |
| 5233000 - Lt Disability Insurance | 1,591 | 1,989 | 1,989 | 1,559 | 2,159 | 170 |
| 5233100 - St Disability Insurance | 2,326 | 3,496 | 3,496 | 2,296 | 3,863 | 367 |
| 5240000 - Workers' Compensation | 3,641 | 4,271 | 4,271 | 3,754 | 3,784 | -487 |
| 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 | \$1,514,517 | \$1,998,613 | \$212,477 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 54,043 | 66,360 | 105,756 | 45,950 | 106,196 | 39,836 |
| 5314000 - Medical Svcs | 7,796,723 | 7,789,565 | 8,248,142 | 7,735,262 | 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 | 772,023 | 1,676,902 | 65,069 |
| 5400000 - Travel And Per Diem | 6,749 | 7,000 | 7,000 | 3,639 | 7,000 | 0 |
| 5410000 - Communications | 142,993 | 169,919 | 169,919 | 117,865 | 170,419 | 500 |
| 5420000 - Freight & Postage Services | 2,076 | 3,000 | 3,000 | 1,620 | 2,500 | -500 |
| 5440000 - Rentals And Leases | 20,428 | 3,600 | 3,600 | 3,763 | 4,800 | 1,200 |
| 5450000 - Insurance | 46,709 | 88,826 | 88,826 | 88,826 | 50,787 | -38,039 |
| 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 | 556 | 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 | 1,315 | 9,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 203,120 | 4,226,620 | 2,282,554 | 121,552 | 2,172,776 | -2,053,844 |
| 5490501 - OH-Workers' Compensation | 6,125 | 6,777 | 6,777 | 6,777 | 6,996 | 219 |
| 5490502 - OH-Property & Liability Insurance | 4,147 | 8,125 | 8,125 | 8,125 | 7,862 | -263 |
| 5490503 - OH-Dental Insurance | 1,572 | 1,624 | 1,624 | 1,624 | 1,766 | 142 |
| 5490504 - OH-Health Insurance | 6,569 | 5,775 | 5,775 | 5,775 | 8,872 | 3,097 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,169 | 1,324 | 1,324 | 1,324 | 1,363 | 39 |
| 5490509 - OH-Fleet Oversight | 1,940 | 1,707 | 1,707 | 1,707 | 1,324 | -383 |

DEPARTMENT SUMMARY – HOUSING & COMMUNITY SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490510 - OH-Fleet Maint | 0 | 3,434 | 3,434 | 3,434 | 3,831 | 397 |
| 5490511 - OH-Fleet Fuel | 0 | 3,540 | 3,540 | 3,540 | 2,007 | -1,533 |
| 5511000 - Office Supplies | 8,820 | 7,700 | 13,700 | 12,975 | 13,700 | 6,000 |
| 5512000 - Office Equipment | 0 | 300 | 300 | 1,130 | 300 | 0 |
| 5520000 - Operating Supplies | 946 | 3,600 | 7,600 | 161 | 7,600 | 4,000 |
| 5520011 - Computer Software, SAAS | 0 | 0 | 0 | 1,500 | 0 | 0 |
| 5521000 - Gas & Oil | 53 | 2,000 | 2,000 | 350 | 300 | -1,700 |
| 5540000 - Books,pubs,subs & Memberships | 316 | 400 | 400 | 722 | 4,400 | 4,000 |
| 5541000 - Registration Fees | 4,192 | 6,140 | 6,140 | 5,253 | 6,140 | 0 |
| 5550000 - Training | 0 | 5,500 | 5,500 | 118 | 5,500 | 0 |
| Operating Expenses: | \$9,912,596 | \$14,143,269 | \$12,707,176 | \$8,952,085 | \$13,845,059 | -\$298,210 |
| 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 | 3,072,946 | 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 | 161,796 | 389,000 | 389,000 |
| 5830005 - Utilities Assistance | 4,919 | 45,252 | 45,252 | 2,888 | 166,252 | 121,000 |
| Grants and Aids: | \$2,641,905 | \$22,429,539 | \$38,493,304 | \$7,337,631 | \$26,113,275 | \$3,683,736 |
| TOTAL EXPENDITURES: | \$14,053,349 | \$38,358,944 | \$53,024,116 | \$17,804,233 | \$41,956,947 | \$3,598,003 |

DEPARTMENT SUMMARY – HUMAN RESOURCES

TRENDS & ISSUES

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

REVENUES

This office is supported by the General Fund.

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| HUMAN RESOURCES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,436,707 | \$ 1,464,784 | \$ 28,077 |
| Operating Expenses | \$ 719,896 | \$ 721,287 | \$ 1,391 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 2,156,603 | \$ 2,186,071 | \$ 29,468 |
| EXPENDITURES TOTAL: | \$ 2,156,603 | \$ 2,186,071 | \$ 29,468 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – HUMAN RESOURCES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 560,181 | 645,770 | 645,770 | 517,243 | 980,009 | 334,239 |
| 5120002 - Disaster Relief | 69 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 90 | 0 | 0 | 1,643 | 2,188 | 2,188 |
| 5126000 - Other Salary | 8,470 | 0 | 20,000 | 3,630 | 20,000 | 20,000 |
| 5130001 - Vacancy Factor | 0 | -11,317 | -11,317 | 0 | -17,519 | -6,202 |
| 5140000 - Overtime | 9 | 1,000 | 1,000 | 0 | 1,000 | 0 |
| 5160000 - Compensated Annual Leave | 20,898 | 0 | 0 | 18,187 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 21,240 | 0 | 0 | 12,478 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 11,920 | 0 | 0 | 8,579 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 19,755 | 0 | 0 | 12,362 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 13,508 | 0 | 0 | 3,165 | 0 | 0 |
| 5210000 - Fica Taxes | 48,046 | 49,477 | 49,477 | 42,387 | 76,577 | 27,100 |
| 5220000 - Retirement Contributions | 87,548 | 97,834 | 97,834 | 86,289 | 144,154 | 46,320 |
| 5230000 - Health Insurance | 156,940 | 161,941 | 161,941 | 135,889 | 246,842 | 84,901 |
| 5231000 - Life Insurance | 620 | 658 | 658 | 578 | 1,018 | 360 |
| 5232000 - Dental Insurance | 3,221 | 3,297 | 3,297 | 2,806 | 4,761 | 1,464 |
| 5233000 - Lt Disability Insurance | 977 | 1,037 | 1,037 | 879 | 1,604 | 567 |
| 5233100 - St Disability Insurance | 1,453 | 1,854 | 1,854 | 1,304 | 2,875 | 1,021 |
| 5240000 - Workers' Compensation | 1,372 | 970 | 970 | 990 | 1,275 | 305 |
| Personnel Services: | \$956,314 | \$952,521 | \$972,521 | \$848,410 | \$1,464,784 | \$512,263 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 176,936 | 210,917 | 210,917 | 91,644 | 223,500 | 12,583 |
| 5314000 - Medical Svcs | 101,801 | 162,750 | 162,750 | 143,743 | 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 | 1,337 | 2,600 | 0 |
| 5420000 - Freight & Postage Services | 658 | 1,500 | 1,500 | 202 | 1,500 | 0 |
| 5440000 - Rentals And Leases | 5,356 | 5,300 | 5,300 | 2,524 | 4,000 | -1,300 |
| 5450000 - Insurance | 7,491 | 9,431 | 9,431 | 9,431 | 8,801 | -630 |
| 5462000 - Rep & Maint-automotive | 0 | 500 | 500 | 0 | 100 | -400 |
| 5470000 - Printing And Binding | 832 | 4,178 | 4,178 | 426 | 4,200 | 22 |
| 5490000 - Oth Current Chgs & Obligations | 20,309 | 78,300 | 58,300 | 20,913 | 101,500 | 23,200 |
| 5490501 - OH-Workers' Compensation | 3,236 | 3,341 | 3,341 | 3,341 | 4,513 | 1,172 |
| 5490502 - OH-Property & Liability Insurance | 665 | 863 | 863 | 863 | 1,362 | 499 |
| 5490503 - OH-Dental Insurance | 828 | 801 | 801 | 801 | 1,140 | 339 |
| 5490504 - OH-Health Insurance | 3,471 | 2,849 | 2,849 | 2,849 | 5,727 | 2,878 |
| 5490505 - OH-Life/AD&D, STD, LTD | 672 | 720 | 720 | 720 | 944 | 224 |
| 5511000 - Office Supplies | 3,526 | 4,100 | 4,100 | 4,012 | 5,100 | 1,000 |
| 5520000 - Operating Supplies | 5,631 | 8,150 | 8,150 | 1,797 | 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 & Memberships | 2,577 | 5,400 | 5,400 | 5,797 | 5,400 | 0 |
| 5550000 - Training | 0 | 32,000 | 32,000 | 17,679 | 32,000 | 0 |
| 5551000 - Tuition Reimbursement | 48,049 | 50,000 | 50,000 | 29,394 | 50,000 | 0 |
| Operating Expenses: | \$387,933 | \$586,350 | \$566,350 | \$364,717 | \$721,287 | \$134,937 |
| TOTAL EXPENDITURES: | \$1,344,247 | \$1,538,871 | \$1,538,871 | \$1,213,126 | \$2,186,071 | \$647,200 |

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) department is composed of teams who 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.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Capital Outlay was adjusted due to the addition of computer software expenses**
- **Operating Expenses increased due to computer software SAAS expenses**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|---------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| INFORMATION TECHNOLOGY | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 5,990,985 | \$ 6,122,825 | \$ 131,840 |
| Operating Expenses | \$ 13,176,330 | \$ 13,206,998 | \$ 30,668 |
| Capital Outlay | \$ 1,734,041 | \$ 2,734,041 | \$ 1,000,000 |
| Subtotal: | \$ 20,901,356 | \$ 22,063,864 | \$ 1,162,508 |
| EXPENDITURES TOTAL: | \$ 20,901,356 | \$ 22,063,864 | \$ 1,162,508 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 2,956,560 | 3,877,066 | 3,877,066 | 2,795,513 | 4,289,232 | 412,166 |
| 5120002 - Disaster Relief | 3,448 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 428 | 0 | 0 | 469 | 625 | 625 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 68 | 75 | 75 |
| 5130000 - Other Salaries & Wages | 28,041 | 0 | 0 | 12,645 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -68,434 | -68,434 | 0 | -75,649 | -7,215 |
| 5140000 - Overtime | 23,155 | 33,500 | 33,500 | 35,358 | 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 | 132,789 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 51,753 | 0 | 0 | 40,348 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 54,959 | 0 | 0 | 53,454 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 83,629 | 0 | 0 | 95,599 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 48,312 | 0 | 0 | 21,075 | 0 | 0 |
| 5210000 - Fica Taxes | 247,928 | 299,154 | 299,154 | 233,045 | 330,692 | 31,538 |
| 5220000 - Retirement Contributions | 453,912 | 564,601 | 564,601 | 463,643 | 614,418 | 49,817 |
| 5230000 - Health Insurance | 601,018 | 789,316 | 789,316 | 578,679 | 885,884 | 96,568 |
| 5231000 - Life Insurance | 3,219 | 3,966 | 3,966 | 3,201 | 4,389 | 423 |
| 5232000 - Dental Insurance | 11,063 | 13,476 | 13,476 | 10,554 | 14,792 | 1,316 |
| 5233000 - Lt Disability Insurance | 5,085 | 6,253 | 6,253 | 4,887 | 6,916 | 663 |
| 5233100 - St Disability Insurance | 7,488 | 11,104 | 11,104 | 7,170 | 12,217 | 1,113 |
| 5240000 - Workers' Compensation | 5,560 | 6,002 | 6,002 | 4,885 | 5,734 | -268 |
| 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 | \$4,493,731 | \$6,122,825 | \$586,821 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 3,017,820 | 4,349,113 | 4,530,666 | 2,482,434 | 4,200,004 | -149,109 |
| 5340000 - Other Contractual Services | 154,095 | 209,000 | 209,000 | 147,128 | 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 | 538,763 | 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 | 4,490 | 3,000 | 0 |
| 5450000 - Insurance | 24,695 | 28,782 | 28,782 | 28,782 | 27,481 | -1,301 |
| 5460000 - Repair & Maintenance Svcs | 3,724,517 | 0 | 0 | 70,806 | 0 | 0 |
| 5460010 - Repairs & Maint Software | 606 | 4,616,289 | 4,616,289 | 3,700,933 | 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 | 680 | 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 | 14,570 | -438 |
| 5490502 - OH-Property & Liability Insurance | 2,193 | 2,634 | 2,634 | 2,634 | 4,254 | 1,620 |
| 5490503 - OH-Dental Insurance | 3,386 | 3,596 | 3,596 | 3,596 | 3,678 | 82 |
| 5490504 - OH-Health Insurance | 14,149 | 12,788 | 12,788 | 12,788 | 18,480 | 5,692 |
| 5490505 - OH-Life/AD&D, STD, LTD | 2,518 | 2,931 | 2,931 | 2,931 | 2,839 | -92 |
| 5490509 - OH-Fleet Oversight | 582 | 512 | 512 | 512 | 662 | 150 |
| 5490511 - OH-Fleet Fuel | 0 | 1,062 | 1,062 | 1,062 | 1,338 | 276 |
| 5500000 - Training | 0 | 0 | 0 | 0 | 5,000 | 5,000 |
| 5511000 - Office Supplies | 1,654 | 2,200 | 2,200 | 313 | 2,200 | 0 |
| 5512000 - Office Equipment | 26,465 | 22,600 | 22,600 | 127,412 | 27,500 | 4,900 |

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5520000 - Operating Supplies | 75,937 | 72,000 | 72,000 | 91,596 | 77,000 | 5,000 |
| 5520010 - Computer Software | 147,425 | 1,093,921 | 1,093,921 | 115,795 | 1,077,616 | -16,305 |
| 5520011 - Computer Software, SAAS | 348,285 | 273,160 | 273,160 | 774,665 | 613,458 | 340,298 |
| 5520020 - Computer Hardware, Non-Capital | 330,843 | 675,282 | 675,282 | 635,349 | 447,283 | -227,999 |
| 5520021 - Computer Hardware, Operating | 31,925 | 82,000 | 82,000 | 32,826 | 77,000 | -5,000 |
| 5521000 - Gas & Oil | 1,663 | 1,500 | 1,500 | 1,194 | 2,100 | 600 |
| 5540000 - Books,pubs,subs & Memberships | 3,705 | 17,149 | 17,149 | 11,694 | 17,847 | 698 |
| 5541000 - Registration Fees | 2,045 | 6,750 | 6,750 | 1,420 | 8,050 | 1,300 |
| 5550000 - Training | 39,270 | 133,300 | 133,300 | 39,150 | 130,300 | -3,000 |
| Operating Expenses: | \$8,571,644 | \$12,726,724 | \$12,908,277 | \$8,844,494 | \$13,206,998 | \$480,274 |
| 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 | 1,475,000 | 58,956 | 1,665,000 | 115,000 |
| Capital Outlay: | \$624,741 | \$2,413,743 | \$2,338,743 | \$574,959 | \$2,734,041 | \$320,298 |
| TOTAL EXPENDITURES: | \$13,933,569 | \$20,676,471 | \$20,783,024 | \$13,913,183 | \$22,063,864 | \$1,387,393 |

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.

REVENUES

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

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| OC BUILDING | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 919,111 | \$ 902,132 | \$(16,979) |
| Capital Outlay | \$ 52,875 | \$ 52,875 | \$ 0 |
| Subtotal: | \$ 971,986 | \$ 955,007 | \$(16,979) |
| Transfers Out | \$ 641,334 | \$ 641,334 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 1,613,320 | \$ 1,596,341 | \$(16,979) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OC BUILDING

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 138,882 | 154,645 | -7,497 |
| 5430000 - Utility Services | 226,454 | 164,700 | 164,700 | 154,558 | 233,700 | 69,000 |
| 5450000 - Insurance | 41,986 | 73,218 | 73,218 | 73,218 | 54,500 | -18,718 |
| 5460000 - Repair & Maintenance Svcs | 223,548 | 447,350 | 429,878 | 201,374 | 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 Insurance | 3,728 | 6,698 | 6,698 | 6,698 | 8,437 | 1,739 |
| 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 & Memberships | 290 | 0 | 0 | 0 | 0 | 0 |
| Operating Expenses: | \$669,610 | \$857,608 | \$865,386 | \$580,435 | \$902,132 | \$44,524 |
| 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 | 641,334 | 641,334 | 0 |
| Transfers Out: | \$641,334 | \$641,334 | \$641,334 | \$641,334 | \$641,334 | \$0 |
| TOTAL EXPENDITURES: | \$1,310,944 | \$1,498,942 | \$1,524,192 | \$1,239,240 | \$1,596,341 | \$97,399 |

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| OFFICE OF MANAGEMENT & BUDGET | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 1,775,086 | \$ 1,714,914 | \$(60,172) |
| Operating Expenses | \$ 90,443 | \$ 91,395 | \$ 952 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 1,865,529 | \$ 1,806,309 | \$(59,220) |
| EXPENDITURES TOTAL: | \$ 1,865,529 | \$ 1,806,309 | \$(59,220) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 973,224 | 1,150,339 | 1,150,339 | 869,205 | 1,165,602 | 15,263 |
| 5120002 - Disaster Relief | 3,977 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -20,157 | -20,157 | 0 | -20,427 | -270 |
| 5140000 - Overtime | 218 | 1,500 | 1,500 | 95 | 1,700 | 200 |
| 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 | 47,609 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 11,214 | 0 | 0 | 21,701 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 13,735 | 0 | 0 | 13,233 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 36,917 | 0 | 0 | 31,890 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 77 | 0 | 0 |
| 5210000 - Fica Taxes | 79,311 | 88,113 | 88,113 | 71,053 | 89,298 | 1,185 |
| 5220000 - Retirement Contributions | 158,020 | 181,406 | 181,406 | 156,063 | 179,422 | -1,984 |
| 5230000 - Health Insurance | 263,692 | 288,998 | 288,998 | 242,310 | 283,886 | -5,112 |
| 5231000 - Life Insurance | 1,085 | 1,167 | 1,167 | 1,012 | 1,185 | 18 |
| 5232000 - Dental Insurance | 5,008 | 5,360 | 5,360 | 4,451 | 5,485 | 125 |
| 5233000 - Lt Disability Insurance | 1,714 | 1,844 | 1,844 | 1,541 | 1,867 | 23 |
| 5233100 - St Disability Insurance | 2,567 | 3,334 | 3,334 | 2,299 | 3,354 | 20 |
| 5240000 - Workers' Compensation | 4,472 | 5,402 | 5,402 | 3,542 | 3,542 | -1,860 |
| 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 | \$1,469,668 | \$1,714,914 | \$7,608 |
| Operating Expenses: | | | | | | |
| 5400000 - Travel And Per Diem | 796 | 0 | 0 | 1,628 | 250 | 250 |
| 5410000 - Communications | 2,974 | 4,200 | 4,200 | 2,551 | 4,000 | -200 |
| 5420000 - Freight & Postage Services | 1,693 | 1,221 | 1,221 | 912 | 1,421 | 200 |
| 5430000 - Utility Services | 2,330 | 0 | 0 | 0 | 0 | 0 |
| 5440000 - Rentals And Leases | 2,095 | 2,350 | 2,350 | 1,659 | 2,000 | -350 |
| 5450000 - Insurance | 10,003 | 16,528 | 16,528 | 16,528 | 14,295 | -2,233 |
| 5460000 - Repair & Maintenance Svcs | 45,254 | 59,973 | 59,973 | 29,770 | 6,000 | -53,973 |
| 5462000 - Rep & Maint-automotive | 1,708 | 2,100 | 2,100 | 122 | 200 | -1,900 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 0 | 0 | 1,983 | 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 | 5,087 | -456 |
| 5490502 - OH-Property & Liability Insurance | 888 | 1,512 | 1,512 | 1,512 | 2,213 | 701 |
| 5490503 - OH-Dental Insurance | 1,287 | 1,328 | 1,328 | 1,328 | 1,283 | -45 |
| 5490504 - OH-Health Insurance | 5,379 | 4,723 | 4,723 | 4,723 | 6,450 | 1,727 |
| 5490505 - OH-Life/AD&D, STD, LTD | 957 | 1,082 | 1,082 | 1,082 | 992 | -90 |
| 5490509 - OH-Fleet Oversight | 582 | 512 | 512 | 512 | 993 | 481 |
| 5490510 - OH-Fleet Maint | 75 | 0 | 0 | 0 | 0 | 0 |
| 5490511 - OH-Fleet Fuel | 0 | 1,062 | 1,062 | 1,062 | 2,007 | 945 |
| 5511000 - Office Supplies | 4,334 | 7,200 | 7,200 | 1,810 | 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 | 5,657 | 11,588 | 588 |
| 5540000 - Books,pubs,subs & Memberships | 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

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | \$90,161 | \$91,395 | -\$49,605 |
| TOTAL EXPENDITURES: | \$1,727,773 | \$1,848,306 | \$1,848,306 | \$1,559,829 | \$1,806,309 | -\$41,997 |

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 and includes the Community Betterment grants.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Grants and Aids were revised to include the prior year remaining balance for the community betterment grants**
- **Transfers Out decreased based on a revised estimate for transportation support as well as the required debt service payments**
- **Reserves were adjusted per Policy**

REVENUES

This cost center is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|---------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| OTHER GOVERNMENT SUPPORT SERVICES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operating Expenses | \$ 0 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Debt Service | \$ 0 | \$ 0 | \$ 0 |
| Grants and Aids | \$ 1,353,500 | \$ 2,037,360 | \$ 683,860 |
| Subtotal: | \$ 1,353,500 | \$ 2,037,360 | \$ 683,860 |
| Transfers Out | \$ 128,881,463 | \$ 123,301,718 | \$(5,579,745) |
| Reserves - Operating | \$ 80,591,928 | \$ 90,065,646 | \$ 9,473,718 |
| Reserves - Capital | \$ 0 | \$ 0 | \$ 0 |
| Reserves - Assigned | \$ 19,265,595 | \$ 19,265,595 | \$ 0 |
| Reserves - Restricted | \$ 8,000,000 | \$ 8,000,000 | \$ 0 |
| Reserves - Stability | \$ 6,344,400 | \$ 7,953,522 | \$ 1,609,122 |
| EXPENDITURES TOTAL: | \$ 244,436,886 | \$ 250,623,841 | \$ 6,186,955 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 0 | 0 | 116,600 | 113,500 | 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 | \$138,713 | \$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 | 1,989,818 | 838,199 | 1,933,860 | 683,860 |
| 5830000 - Other Grants and Aids | 13,060 | 0 | 0 | 15,335 | 0 | 0 |
| Grants and Aids: | \$461,112 | \$1,336,550 | \$2,076,368 | \$885,959 | \$2,037,360 | \$700,810 |
| Transfers Out: | | | | | | |
| 5910010 - Transfers Out to DAT | 16,816,503 | 24,388,442 | 24,388,442 | 24,388,442 | 44,805,407 | 20,416,965 |
| 5910104 - Tran Out-104 | 2,006,802 | 0 | 0 | 0 | 0 | 0 |
| 5910130 - Tran Out-Court Tech Fund | 0 | 418,985 | 418,985 | 418,985 | 684,174 | 265,189 |
| 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 | 11,766,188 | 12,268,090 | 501,902 |
| 5910158 - Tran Out-intergov Radio Commun | 468,750 | 496,335 | 496,335 | 496,335 | 507,142 | 10,807 |
| 5910189 - Tran Out - 2nd LOFT | 250,223 | 2,213,464 | 2,213,464 | 2,213,464 | 4,678,608 | 2,465,144 |
| 5910192 - Transfer Out - Northeast Imp Dist | 0 | 10,389,703 | 10,389,703 | 10,389,703 | 30,494,345 | 20,104,642 |
| 5910211 - Tran Out Sales Tax Rev 2015A | 3,374,774 | 2,787,225 | 2,787,225 | 2,787,225 | 5,653,723 | 2,866,498 |
| 5910242 - Transfers Out Fund 242 | 1,321,902 | 1,328,399 | 1,328,399 | 1,328,399 | 1,604,972 | 276,573 |
| 5910245 - Tran Out Sales Tax Rev Ref Bonds Se | 4,013,335 | 4,025,501 | 4,025,501 | 4,025,501 | 0 | -4,025,501 |
| 5910246 - Tran Out Fund 246 | 841,938 | 840,790 | 840,790 | 840,790 | 842,991 | 2,201 |
| 5910249 - Tran Out-Fund 249 | 3,704,629 | 3,703,887 | 3,703,887 | 3,703,887 | 704,128 | -2,999,759 |
| 5910251 - Transfer Out - Public Imp Rev Bonds | 505,613 | 504,388 | 504,388 | 504,388 | 509,855 | 5,467 |
| 5910306 - Tran Out-local Opt Infra Sales | 0 | 0 | 33,100 | 33,100 | 0 | 0 |
| 5910315 - Tran Out-General Capital Outlay Fur | 9,307,984 | 18,785,285 | 18,785,285 | 18,785,285 | 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 | \$89,682,732 | \$123,301,718 | \$33,670,372 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 62,556,749 | 62,556,749 | 0 | 76,542,425 | 13,985,676 |
| 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 | \$90,065,646 | \$13,393,973 |
| 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---------------------------------|---------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 3,001,172 | 8,551,172 | 0 | 8,000,000 | 4,998,828 |
| Reserves - Restricted: | \$0 | \$3,001,172 | \$8,551,172 | \$0 | \$8,000,000 | \$4,998,828 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 6,128,364 | 11,136,412 | 0 | 7,953,522 | 1,825,158 |
| Reserves - Stability: | \$0 | \$6,128,364 | \$11,136,412 | \$0 | \$7,953,522 | \$1,825,158 |
| TOTAL EXPENDITURES: | \$61,798,181 | \$207,449,256 | \$220,309,253 | \$90,709,254 | \$250,623,841 | \$43,174,585 |

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office (1251) 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.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| PROCUREMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 2,085,243 | \$ 2,118,681 | \$ 33,438 |
| Operating Expenses | \$ 94,111 | \$ 95,679 | \$ 1,568 |
| Subtotal: | \$ 2,179,354 | \$ 2,214,360 | \$ 35,006 |
| EXPENDITURES TOTAL: | \$ 2,179,354 | \$ 2,214,360 | \$ 35,006 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PROCUREMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 1,030,199 | 1,263,662 | 1,263,662 | 906,301 | 1,482,834 | 219,172 |
| 5120002 - Disaster Relief | 2,463 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 0 | 1,324 | 2,321 | 2,321 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 75 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | -22,114 | -22,114 | 0 | -25,949 | -3,835 |
| 5160000 - Compensated Annual Leave | 63,091 | 0 | 0 | 63,127 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 22,454 | 0 | 0 | 20,325 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 15,630 | 0 | 0 | 17,379 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 24,532 | 0 | 0 | 22,356 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 17,431 | 0 | 0 | 23,493 | 0 | 0 |
| 5210000 - Fica Taxes | 86,328 | 96,670 | 96,670 | 77,807 | 113,436 | 16,766 |
| 5220000 - Retirement Contributions | 166,778 | 188,797 | 188,797 | 164,864 | 222,981 | 34,184 |
| 5230000 - Health Insurance | 207,914 | 231,738 | 231,738 | 186,870 | 307,303 | 75,565 |
| 5231000 - Life Insurance | 1,151 | 1,283 | 1,283 | 1,044 | 1,505 | 222 |
| 5232000 - Dental Insurance | 4,719 | 5,002 | 5,002 | 3,967 | 5,603 | 601 |
| 5233000 - Lt Disability Insurance | 1,809 | 2,016 | 2,016 | 1,588 | 2,372 | 356 |
| 5233100 - St Disability Insurance | 2,693 | 3,631 | 3,631 | 2,365 | 4,258 | 627 |
| 5240000 - Workers' Compensation | 1,875 | 1,896 | 1,896 | 1,578 | 1,927 | 31 |
| 5250000 - Unemployment Compensation | 1,302 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$1,650,395 | \$1,772,581 | \$1,772,581 | \$1,494,465 | \$2,118,681 | \$346,100 |
| 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 | 1,791 | 1,800 | 0 |
| 5440000 - Rentals And Leases | 2,333 | 4,000 | 4,000 | 1,944 | 4,000 | 0 |
| 5450000 - Insurance | 8,633 | 10,120 | 10,120 | 10,120 | 9,650 | -470 |
| 5470000 - Printing And Binding | 2,632 | 2,500 | 2,500 | 988 | 2,500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 9,127 | 6,500 | 6,500 | 5,854 | 6,500 | 0 |
| 5490501 - OH-Workers' Compensation | 5,198 | 5,780 | 5,780 | 5,780 | 5,978 | 198 |
| 5490502 - OH-Property & Liability Insurance | 767 | 926 | 926 | 926 | 1,494 | 568 |
| 5490503 - OH-Dental Insurance | 1,334 | 1,385 | 1,385 | 1,385 | 1,509 | 124 |
| 5490504 - OH-Health Insurance | 5,575 | 4,925 | 4,925 | 4,925 | 7,583 | 2,658 |
| 5490505 - OH-Life/AD&D, STD, LTD | 992 | 1,129 | 1,129 | 1,129 | 1,165 | 36 |
| 5500000 - Training | 0 | 0 | 0 | 110 | 0 | 0 |
| 5511000 - Office Supplies | 5,497 | 4,000 | 4,000 | 3,397 | 5,000 | 1,000 |
| 5520000 - Operating Supplies | 1,093 | 1,500 | 1,500 | 73 | 1,500 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 2,231 | 3,000 | 3,000 | 4,247 | 3,000 | 0 |
| 5541000 - Registration Fees | 4,979 | 3,000 | 3,000 | 3,295 | 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 | \$62,268 | \$95,679 | \$8,114 |
| TOTAL EXPENDITURES: | \$1,727,214 | \$1,860,146 | \$1,860,146 | \$1,556,733 | \$2,214,360 | \$354,214 |

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.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| PUBLIC DEFENDER | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 7,000 | \$ 7,000 | \$ 0 |
| Subtotal: | \$ 7,000 | \$ 7,000 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 7,000 | \$ 7,000 | \$ 0 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC DEFENDER

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5410000 - Communications | 5,050 | 2,000 | 2,000 | 5,050 | 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 | \$5,050 | \$7,000 | \$0 |
| TOTAL EXPENDITURES: | \$5,050 | \$7,000 | \$7,000 | \$5,050 | \$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, Emergency Management, and NeoCity).

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| PUBLIC SAFETY PROJECTS | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 0 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 0 | \$ 105,368 | \$ 105,368 |
| Subtotal: | \$ 0 | \$ 105,368 | \$ 105,368 |
| EXPENDITURES TOTAL: | \$ 0 | \$ 105,368 | \$ 105,368 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – PUBLIC SAFETY PROJECTS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|------------------------------------|------------------|------------------|------------------|------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 425,508 | 346,797 | 143,987 | 0 | 105,368 | -241,429 |
| Capital Outlay: | \$425,508 | \$346,797 | \$143,987 | \$0 | \$105,368 | -\$241,429 |
| TOTAL EXPENDITURES: | \$425,508 | \$346,797 | \$143,987 | \$0 | \$105,368 | -\$241,429 |

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

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).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Capital Outlay increased due to an additional vehicle being requested for the Economic Development Department**
- **Operating expenses were adjusted due to increases in mowing contracts and the County match for the Shingle Creek/Kissimmee River Eco Restoration – WRDA Grant**

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. New Fleet vehicles and equipment purchases are supported by lease proceeds.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|---------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| PUBLIC WORKS | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 8,893,573 | \$ 8,879,593 | \$(13,980) |
| Operating Expenses | \$ 28,798,619 | \$ 29,106,512 | \$ 307,893 |
| Capital Outlay | \$ 1,921,073 | \$ 5,932,659 | \$ 4,011,586 |
| Subtotal: | \$ 39,613,265 | \$ 43,918,764 | \$ 4,305,499 |
| EXPENDITURES TOTAL: | \$ 39,613,265 | \$ 43,918,764 | \$ 4,305,499 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - PUBLIC WORKS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 3,625,623 | 5,080,762 | 4,817,373 | 3,477,240 | 5,746,355 | 665,593 |
| 5120002 - Disaster Relief | 59,276 | 0 | 0 | 670 | 0 | 0 |
| 5122000 - Car Allowance | 1,105 | 0 | 0 | 2,581 | 3,437 | 3,437 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 101 | 112 | 112 |
| 5130000 - Other Salaries & Wages | 87,866 | 0 | 0 | 72,033 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -91,278 | -91,278 | 0 | -102,971 | -11,693 |
| 5140000 - Overtime | 143,345 | 135,000 | 135,000 | 142,876 | 137,500 | 2,500 |
| 5140003 - Overtime- Disaster Relief | 3,111 | 0 | 0 | 362 | 0 | 0 |
| 5150300 - Class C Meals | 238 | 0 | 0 | 14 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 215,768 | 0 | 0 | 193,765 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 26,234 | 0 | 0 | 26,015 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 30,329 | 0 | 0 | 31,443 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 126,882 | 0 | 0 | 136,268 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 58,848 | 0 | 0 | 51,458 | 0 | 0 |
| 5210000 - Fica Taxes | 320,706 | 399,013 | 401,791 | 302,864 | 450,109 | 51,096 |
| 5220000 - Retirement Contributions | 574,032 | 750,249 | 755,175 | 602,746 | 873,749 | 123,500 |
| 5230000 - Health Insurance | 1,021,823 | 1,416,369 | 1,420,904 | 940,396 | 1,567,306 | 150,937 |
| 5231000 - Life Insurance | 4,013 | 5,225 | 5,262 | 3,897 | 5,830 | 605 |
| 5232000 - Dental Insurance | 22,123 | 27,273 | 27,419 | 19,164 | 30,234 | 2,961 |
| 5233000 - Lt Disability Insurance | 6,303 | 8,227 | 8,285 | 5,924 | 9,179 | 952 |
| 5233100 - St Disability Insurance | 9,409 | 14,787 | 14,874 | 8,790 | 16,478 | 1,691 |
| 5240000 - Workers' Compensation | 132,301 | 140,945 | 141,000 | 115,929 | 142,275 | 1,330 |
| 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 | \$7,635,805 | \$6,135,372 | \$8,879,593 | \$993,021 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 1,127,353 | 1,699,227 | 2,634,359 | 980,127 | 2,864,759 | 1,165,532 |
| 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 | 4,252,445 | 7,042,815 | 1,162,600 |
| 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 | 245,181 | 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 | 8,343 | 5,452 | -9,052 |
| 5410000 - Communications | 78,160 | 90,639 | 90,639 | 49,860 | 110,821 | 20,182 |
| 5420000 - Freight & Postage Services | 52 | 1,115 | 1,115 | 50 | 415 | -700 |
| 5430000 - Utility Services | 3,666,794 | 3,264,282 | 3,264,282 | 2,569,761 | 4,069,852 | 805,570 |
| 5430005 - Utility Services - NM | 4,796 | 12,900 | 12,900 | 4,923 | 12,900 | 0 |
| 5440000 - Rentals And Leases | 23,736 | 117,710 | 117,710 | 104,013 | 132,610 | 14,900 |
| 5450000 - Insurance | 433,169 | 776,096 | 776,096 | 776,096 | 374,769 | -401,327 |
| 5450004 - Insurance-NM | 0 | 152,337 | 152,337 | 0 | 152,337 | 0 |
| 5460000 - Repair & Maintenance Svcs | 4,635,137 | 5,983,212 | 6,338,451 | 4,484,229 | 10,583,864 | 4,600,652 |
| 5460007 - R&M Road Milling and Resurfacing | 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 | 17,596 | 20,250 | -3,463 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 39,077 | 39,077 | 36,397 | 58,200 | 19,123 |
| 5462200 - Repair & Maint-Auto Direct | 0 | 388 | 388 | 2,283 | 13,278 | 12,890 |

DEPARTMENT SUMMARY - PUBLIC WORKS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 33,389 | 19,050 | -4,000 |
| 5480005 - Other Contractual Obligations | 77,656 | 87,898 | 87,898 | 77,736 | 87,898 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 9,189 | 640,416 | 522,499 | 11,012 | 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 | 30,324 | -615 |
| 5490502 - OH-Property & Liability Insurance | 38,462 | 70,996 | 70,996 | 70,996 | 58,015 | -12,981 |
| 5490503 - OH-Dental Insurance | 6,145 | 7,259 | 7,259 | 7,259 | 7,376 | 117 |
| 5490504 - OH-Health Insurance | 25,692 | 25,812 | 25,812 | 25,812 | 37,071 | 11,259 |
| 5490505 - OH-Life/AD&D, STD, LTD | 4,569 | 5,934 | 5,934 | 5,934 | 5,756 | -178 |
| 5490509 - OH-Fleet Oversight | 18,430 | 11,947 | 11,947 | 11,947 | 27,142 | 15,195 |
| 5490510 - OH-Fleet Maint | 6,362 | 216,344 | 216,344 | 216,344 | 241,375 | 25,031 |
| 5490511 - OH-Fleet Fuel | 0 | 24,780 | 24,780 | 24,780 | 41,478 | 16,698 |
| 5511000 - Office Supplies | 10,889 | 20,600 | 20,600 | 7,841 | 20,600 | 0 |
| 5512000 - Office Equipment | 39,327 | 100,000 | 112,902 | 21,702 | 101,500 | 1,500 |
| 5520000 - Operating Supplies | 66,059 | 96,625 | 96,625 | 62,700 | 92,775 | -3,850 |
| 5520010 - Computer Software | 10,449 | 0 | 0 | 924 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capital | 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 | 151,060 | 278,325 | 6,937 |
| 5522000 - Chemicals | 276,389 | 189,500 | 189,500 | 296,025 | 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 | 1,789 | 6,100 | 0 |
| 5525000 - Tools | 15,323 | 22,850 | 22,850 | 13,897 | 23,150 | 300 |
| 5525500 - Allowance | 500 | 0 | 0 | 0 | 0 | 0 |
| 5526000 - Clothing | 0 | 400 | 400 | 735 | 700 | 300 |
| 5528000 - Medicine | 24 | 375 | 375 | 707 | 375 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 25,418 | 44,270 | 44,270 | 11,110 | 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 | 6,824 | 32,562 | 10,070 |
| Operating Expenses: | \$16,357,145 | \$20,993,563 | \$22,452,033 | \$14,655,001 | \$29,106,512 | \$8,112,949 |
| Capital Outlay: | | | | | | |
| 5610000 - Land | 361,586 | 0 | 0 | 0 | 0 | 0 |
| 5640000 - Machinery & Equipment | 261,133 | 206,765 | 345,937 | 284,335 | 332,953 | 126,188 |
| 5640100 - Vehicles | 760,816 | 1,587,706 | 2,270,807 | 765,067 | 1,643,862 | 56,156 |
| 5650000 - Construction In Progress | 5,641,564 | 7,136,610 | 5,989,583 | 1,901,578 | 3,955,844 | -3,180,766 |
| Capital Outlay: | \$7,025,099 | \$8,931,081 | \$8,606,327 | \$2,950,980 | \$5,932,659 | -\$2,998,422 |
| TOTAL EXPENDITURES: | \$29,853,471 | \$37,811,216 | \$38,694,165 | \$23,741,352 | \$43,918,764 | \$6,107,548 |

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

TRENDS & ISSUES

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.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| REAL ESTATE MANAGEMENT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 343,048 | \$ 362,593 | \$ 19,545 |
| Operating Expenses | \$ 247,460 | \$ 247,660 | \$ 200 |
| Subtotal: | \$ 590,508 | \$ 610,253 | \$ 19,745 |
| EXPENDITURES TOTAL: | \$ 590,508 | \$ 610,253 | \$ 19,745 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – REAL ESTATE MANAGEMENT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 0 | 0 | 0 | 0 | 252,316 | 252,316 |
| 5130001 - Vacancy Factor | 0 | 0 | 0 | 0 | -4,416 | -4,416 |
| 5210000 - Fica Taxes | 0 | 0 | 0 | 0 | 19,302 | 19,302 |
| 5220000 - Retirement Contributions | 0 | 0 | 0 | 0 | 39,091 | 39,091 |
| 5230000 - Health Insurance | 0 | 0 | 0 | 0 | 52,653 | 52,653 |
| 5231000 - Life Insurance | 0 | 0 | 0 | 0 | 256 | 256 |
| 5232000 - Dental Insurance | 0 | 0 | 0 | 0 | 824 | 824 |
| 5233000 - Lt Disability Insurance | 0 | 0 | 0 | 0 | 397 | 397 |
| 5233100 - St Disability Insurance | 0 | 0 | 0 | 0 | 695 | 695 |
| 5240000 - Workers' Compensation | 0 | 0 | 0 | 0 | 1,475 | 1,475 |
| Personnel Services: | \$0 | \$0 | \$0 | \$0 | \$362,593 | \$362,593 |
| 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 | 814 | 814 |
| 5490503 - OH-Dental Insurance | 0 | 0 | 0 | 0 | 205 | 205 |
| 5490504 - OH-Health Insurance | 0 | 0 | 0 | 0 | 1,032 | 1,032 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 0 | 0 | 0 | 159 | 159 |
| 5511000 - Office Supplies | 0 | 0 | 0 | 0 | 200 | 200 |
| 5512000 - Office Equipment | 0 | 0 | 0 | 0 | 3,200 | 3,200 |
| 5540000 - Books,pubs,subs & Memberships | 0 | 0 | 0 | 0 | 1,500 | 1,500 |
| 5550000 - Training | 0 | 0 | 0 | 0 | 500 | 500 |
| Operating Expenses: | \$0 | \$0 | \$0 | \$0 | \$247,660 | \$247,660 |
| TOTAL EXPENDITURES: | \$0 | \$0 | \$0 | \$0 | \$610,253 | \$610,253 |

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The goal of the State Attorney’s Office (1551) is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. The County provides funding for communication services for the State Attorney’s office.

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| STATE ATTORNEY | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 8,000 | \$ 8,000 | \$ 0 |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Subtotal: | \$ 8,000 | \$ 8,000 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 8,000 | \$ 8,000 | \$ 0 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - STATE ATTORNEY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 directly supports the BOCC Strategic Plan. This department consists of Economic Development (5101), Economic Incentives (5105), and Technology Development (5115).

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses decreased by \$500,000 due to Other Contractual Services**

REVENUES

This department is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|--------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| STRATEGIC INITIATIVES | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 497,982 | \$ 497,982 | \$ 0 |
| Operating Expenses | \$ 6,515,006 | \$ 6,016,164 | \$(498,842) |
| Capital Outlay | \$ 0 | \$ 0 | \$ 0 |
| Grants and Aids | \$ 11,300,000 | \$ 11,300,000 | \$ 0 |
| Subtotal: | \$ 18,312,988 | \$ 17,814,146 | \$(498,842) |
| EXPENDITURES TOTAL: | \$ 18,312,988 | \$ 17,814,146 | \$(498,842) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|------------------|------------------|------------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 233,793 | 328,355 | 328,355 | 253,930 | 343,900 | 15,545 |
| 5120040 - Reduction In Force Pay | 12,360 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 398 | 0 | 0 | 4,224 | 4,553 | 4,553 |
| 5122001 - Cell Phone Allowance | 47 | 0 | 0 | 135 | 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 | 16,855 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 5,472 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 3,241 | 0 | 0 | 5,606 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 5,392 | 0 | 0 | 7,646 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 4,807 | 0 | 0 |
| 5210000 - Fica Taxes | 19,651 | 25,118 | 25,118 | 21,225 | 26,308 | 1,190 |
| 5220000 - Retirement Contributions | 35,745 | 51,413 | 51,413 | 44,859 | 54,477 | 3,064 |
| 5230000 - Health Insurance | 60,605 | 68,026 | 68,026 | 58,688 | 71,201 | 3,175 |
| 5231000 - Life Insurance | 266 | 332 | 332 | 299 | 350 | 18 |
| 5232000 - Dental Insurance | 977 | 1,239 | 1,239 | 1,068 | 1,262 | 23 |
| 5233000 - Lt Disability Insurance | 416 | 524 | 524 | 456 | 550 | 26 |
| 5233100 - St Disability Insurance | 602 | 900 | 900 | 642 | 923 | 23 |
| 5240000 - Workers' Compensation | 425 | 492 | 492 | 430 | 446 | -46 |
| Personnel Services: | \$397,634 | \$470,652 | \$470,652 | \$420,886 | \$497,982 | \$27,330 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 420,650 | 560,000 | 693,658 | 215,547 | 575,000 | 15,000 |
| 5310006 - Legal Fees | 3,816 | 30,000 | 30,000 | 2,835 | 25,000 | -5,000 |
| 5340000 - Other Contractual Services | 910,187 | 1,150,000 | 3,198,683 | 2,541,063 | 4,610,000 | 3,460,000 |
| 5400000 - Travel And Per Diem | 7,369 | 10,500 | 10,500 | 11,197 | 30,000 | 19,500 |
| 5410000 - Communications | 1,897 | 2,400 | 2,400 | 1,409 | 2,400 | 0 |
| 5420000 - Freight & Postage Services | 1 | 250 | 250 | 28 | 250 | 0 |
| 5440000 - Rentals And Leases | 2,759 | 3,860 | 3,860 | 2,048 | 3,000 | -860 |
| 5450000 - Insurance | 2,090 | 3,124 | 3,124 | 3,124 | 2,887 | -237 |
| 5462000 - Rep & Maint-automotive | 3 | 0 | 0 | 0 | 100 | 100 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 500 | 500 | 1,481 | 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 | 47,762 | 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 | 115,603 | 625,800 | -105,823 |
| 5490501 - OH-Workers' Compensation | 1,157 | 1,250 | 1,250 | 1,250 | 1,158 | -92 |
| 5490502 - OH-Property & Liability Insurance | 186 | 286 | 286 | 286 | 447 | 161 |
| 5490503 - OH-Dental Insurance | 292 | 300 | 300 | 300 | 292 | -8 |
| 5490504 - OH-Health Insurance | 1,241 | 1,066 | 1,066 | 1,066 | 1,469 | 403 |
| 5490505 - OH-Life/AD&D, STD, LTD | 216 | 245 | 245 | 245 | 226 | -19 |
| 5490509 - OH-Fleet Oversight | 194 | 342 | 342 | 342 | 662 | 320 |
| 5490511 - OH-Fleet Fuel | 0 | 708 | 708 | 708 | 1,338 | 630 |
| 5511000 - Office Supplies | 1,747 | 1,650 | 1,650 | 677 | 1,850 | 200 |
| 5520000 - Operating Supplies | 943 | 2,500 | 2,500 | 1,857 | 3,000 | 500 |
| 5521000 - Gas & Oil | 176 | 1,000 | 1,000 | 328 | 500 | -500 |
| 5540000 - Books,pubs,subs & Memberships | 15,024 | 25,056 | 25,056 | 30,758 | 34,785 | 9,729 |

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5541000 - Registration Fees | 6,593 | 8,700 | 8,700 | 4,349 | 9,000 | 300 |
| Operating Expenses: | \$1,901,161 | \$2,568,860 | \$4,751,201 | \$2,987,617 | \$6,016,164 | \$3,447,304 |
| 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 | \$14,607,269 | \$17,814,146 | \$3,474,634 |

DEPARTMENT SUMMARY – SUSTAINABILITY

TRENDS & ISSUES

The Office of Sustainability (1224) is responsible for planning, organizing, guiding, and coordinating sustainability initiatives within County Government and throughout the County.

REVENUES

This office is supported by the General Fund.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| SUSTAINABILITY | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 326,364 | \$ 321,794 | \$(4,570) |
| Operating Expenses | \$ 387,604 | \$ 388,702 | \$ 1,098 |
| Capital Outlay | \$ 15,000 | \$ 15,000 | \$ 0 |
| Subtotal: | \$ 728,968 | \$ 725,496 | \$(3,472) |
| EXPENDITURES TOTAL: | \$ 728,968 | \$ 725,496 | \$(3,472) |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - SUSTAINABILITY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|------------------|------------------|------------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 101,902 | 208,351 | 208,351 | 167,768 | 245,523 | 37,172 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 469 | 90 | 90 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 68 | 15 | 15 |
| 5130001 - Vacancy Factor | 0 | -3,646 | -3,646 | 0 | -4,297 | -651 |
| 5160000 - Compensated Annual Leave | 6,482 | 0 | 0 | 7,025 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,945 | 0 | 0 | 3,328 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,537 | 0 | 0 | 5,143 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 629 | 0 | 0 |
| 5210000 - Fica Taxes | 8,540 | 15,939 | 15,939 | 13,855 | 18,782 | 2,843 |
| 5220000 - Retirement Contributions | 14,224 | 31,701 | 31,701 | 28,033 | 37,267 | 5,566 |
| 5230000 - Health Insurance | 12,239 | 35,229 | 35,229 | 19,491 | 22,189 | -13,040 |
| 5231000 - Life Insurance | 117 | 212 | 212 | 191 | 247 | 35 |
| 5232000 - Dental Insurance | 268 | 580 | 580 | 482 | 648 | 68 |
| 5233000 - Lt Disability Insurance | 184 | 333 | 333 | 293 | 392 | 59 |
| 5233100 - St Disability Insurance | 234 | 529 | 529 | 384 | 618 | 89 |
| 5240000 - Workers' Compensation | 183 | 313 | 313 | 276 | 320 | 7 |
| Personnel Services: | \$150,855 | \$289,541 | \$289,541 | \$247,436 | \$321,794 | \$32,253 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 39,911 | 360,000 | 452,140 | 110,452 | 360,000 | 0 |
| 5400000 - Travel And Per Diem | 0 | 2,200 | 2,200 | 241 | 3,500 | 1,300 |
| 5450000 - Insurance | 0 | 0 | 0 | 0 | 824 | 824 |
| 5470000 - Printing And Binding | 0 | 500 | 500 | 33 | 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 | 594 | -48 |
| 5490502 - OH-Property & Liability Insurance | 0 | 0 | 0 | 0 | 128 | 128 |
| 5490503 - OH-Dental Insurance | 62 | 154 | 154 | 154 | 150 | -4 |
| 5490504 - OH-Health Insurance | 261 | 547 | 547 | 547 | 755 | 208 |
| 5490505 - OH-Life/AD&D, STD, LTD | 46 | 126 | 126 | 126 | 116 | -10 |
| 5511000 - Office Supplies | 0 | 550 | 550 | 0 | 550 | 0 |
| 5520000 - Operating Supplies | 0 | 0 | 0 | 0 | 500 | 500 |
| 5520020 - Computer Hardware, Non-Capital | 0 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 5,070 | 5,860 | 5,860 | 3,200 | 6,245 | 385 |
| 5541000 - Registration Fees | 0 | 0 | 0 | 1,247 | 0 | 0 |
| 5550000 - Training | 49 | 1,400 | 1,400 | 0 | 1,840 | 440 |
| Operating Expenses: | \$45,642 | \$374,979 | \$467,119 | \$116,796 | \$388,702 | \$13,723 |
| 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 | \$401,732 | \$725,496 | \$60,976 |

DEPARTMENT SUMMARY – TRAFFIC EDUCATION (DORI SLOSBERG)

TRENDS & ISSUES

Per Florida Statute 318.1215, a board of county commissioners may require, by ordinance, that the clerk of the court collect an additional \$5 with each civil traffic penalty, which shall be used to fund driver education programs in public and nonpublic schools. Ordinance 03-01 allows the County to collect an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. This cost center (1541) allocates funds that 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-----------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| TRAFFIC EDUCATION (DORI SLOSBERG) | | | |
| PROJECTED EXPENDITURES | | | |
| Operating Expenses | \$ 463,205 | \$ 463,205 | \$ 0 |
| Subtotal: | \$ 463,205 | \$ 463,205 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 463,205 | \$ 463,205 | \$ 0 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY - TRAFFIC EDUCATION (DORI SLOSBERG)

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|------------------|------------------|------------------|-----------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490000 - Oth Current Chgs & Obligations | 168,381 | 321,685 | 375,098 | 82,038 | 463,205 | 141,520 |
| Operating Expenses: | \$168,381 | \$321,685 | \$375,098 | \$82,038 | \$463,205 | \$141,520 |
| TOTAL EXPENDITURES: | \$168,381 | \$321,685 | \$375,098 | \$82,038 | \$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. 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.

Changes between the Recommended and Tentative Budgets specific to this department are as follows:

- **Operating Expenses increased due to revised estimates for merchant fees**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| FY25 Recommended Budget versus FY25 Tentative Budget - DEPARTMENT COMPARISON: | | | |
|--|---|---------------------------------------|-------------------|
| | FY25 Recommended Budget: | FY25 Tentative Budget: | Variance |
| TRANSPORTATION & TRANSIT | | | |
| PROJECTED EXPENDITURES | | | |
| Personnel Services | \$ 0 | \$ 0 | \$ 0 |
| Operating Expenses | \$ 231,380 | \$ 361,380 | \$ 130,000 |
| Subtotal: | \$ 231,380 | \$ 361,380 | \$ 130,000 |
| EXPENDITURES TOTAL: | \$ 231,380 | \$ 361,380 | \$ 130,000 |

- Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
- Any Variance that is unique to a Department and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Department narrative.

DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--------------------------------------|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340000 - Other Contractual Services | 97,741 | 231,380 | 231,380 | 264,197 | 361,380 | 130,000 |
| Operating Expenses: | \$97,741 | \$231,380 | \$231,380 | \$264,197 | \$361,380 | \$130,000 |
| TOTAL EXPENDITURES: | \$97,741 | \$231,380 | \$231,380 | \$264,197 | \$361,380 | \$130,000 |

FUND 010 – DESIGNATED AD VALOREM TAX (DAT)

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **There was a corresponding adjustment to Transfers Out and Transfers In due to revised projections**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

010-DESIGNATED AD VALOREM TAX (DAT) SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Transfers In | \$ 24,388,442 | \$ 45,646,024 | \$ 44,805,407 | \$(840,617) | \$ 20,416,965 |
| REVENUES TOTAL: | \$ 24,388,442 | \$ 45,646,024 | \$ 44,805,407 | \$(840,617) | \$ 20,416,965 |
| EXPENDITURES: | | | | | |
| Transfers Out | \$ 24,388,442 | \$ 45,646,024 | \$ 44,805,407 | \$(840,617) | \$ 20,416,965 |
| EXPENDITURES TOTAL: | \$ 24,388,442 | \$ 45,646,024 | \$ 44,805,407 | \$(840,617) | \$ 20,416,965 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

010-DESIGNATED AD VALOREM TAX

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 4,767,578 | 0 | 4,933,048 | 4,933,048 | 0 | 0 |
| 5910102 - Tran Out-transportation Trust | 16,816,503 | 24,388,442 | 24,388,442 | 24,388,442 | 44,805,407 | 20,416,965 |
| Transfers Out: | \$21,584,081 | \$24,388,442 | \$29,321,490 | \$29,321,490 | \$44,805,407 | \$20,416,965 |
| TOTAL EXPENDITURES: | \$21,584,081 | \$24,388,442 | \$29,321,490 | \$29,321,490 | \$44,805,407 | \$20,416,965 |

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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.

REVENUES

The primary revenue source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

101-TDT RIDA TAX BOND 2012 PROJECT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$ 6,365,435 | \$ 6,025,720 | \$ 6,025,720 | \$ 0 | \$(339,715) |
| REVENUES TOTAL: | \$ 6,365,435 | \$ 6,025,720 | \$ 6,025,720 | \$ 0 | \$(339,715) |
| <u>EXPENDITURES:</u> | | | | | |
| Operating Expenses | \$ 343,049 | \$ 343,049 | \$ 343,049 | \$ 0 | \$ 0 |
| Subtotal: | \$ 343,049 | \$ 343,049 | \$ 343,049 | \$ 0 | \$ 0 |
| Reserves - Restricted | \$ 6,022,386 | \$ 5,682,671 | \$ 5,682,671 | \$ 0 | \$(339,715) |
| EXPENDITURES TOTAL: | \$ 6,365,435 | \$ 6,025,720 | \$ 6,025,720 | \$ 0 | \$(339,715) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

101 – TDT RIDA TAX BOND 2012 PROJECT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5440005 - Rent (Amort) | 343,049 | 343,049 | 343,049 | 257,287 | 343,049 | 0 |
| Operating Expenses: | \$343,049 | \$343,049 | \$343,049 | \$257,287 | \$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 | \$257,287 | \$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services increased partially due to changes in allocations based on revised organizational structure**

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 \$44,820,730 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised projections, which was partially offset by a reduction to Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

102-TRANSPORTATION TRUST FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 10,594,107 | \$ 9,707,267 | \$ 9,707,267 | \$ 0 | \$(886,840) |
| Permits, Fees & Special Assessments | \$ 443,327 | \$ 388,331 | \$ 388,331 | \$ 0 | \$(54,996) |
| Intergovernmental Revenue | \$ 2,263,156 | \$ 2,404,960 | \$ 2,404,960 | \$ 0 | \$ 141,804 |
| Charges For Services | \$ 482,755 | \$ 405,000 | \$ 405,000 | \$ 0 | \$(77,755) |
| Miscellaneous Revenues | \$ 460,000 | \$ 100,000 | \$ 100,000 | \$ 0 | \$(360,000) |
| Less 5% Statutory Reduction | \$(712,167) | \$(645,279) | \$(645,279) | \$ 0 | \$ 66,888 |
| Subtotal: | \$ 13,531,178 | \$ 12,360,279 | \$ 12,360,279 | \$ 0 | \$(1,170,899) |
| Transfers In | \$ 24,403,765 | \$ 45,661,347 | \$ 44,820,730 | \$(840,617) | \$ 20,416,965 |
| Other Sources | \$ 800,180 | \$ 661,201 | \$ 862,112 | \$ 200,911 | \$ 61,932 |
| Fund Balance | \$ 6,812,842 | \$ 4,422,114 | \$ 6,191,615 | \$ 1,769,501 | \$(621,227) |
| REVENUES TOTAL: | \$ 45,547,965 | \$ 63,104,941 | \$ 64,234,736 | \$ 1,129,795 | \$ 18,686,771 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 15,260,540 | \$ 16,489,457 | \$ 16,710,427 | \$ 220,970 | \$ 1,449,887 |
| Operating Expenses | \$ 22,566,214 | \$ 38,738,956 | \$ 39,114,565 | \$ 375,609 | \$ 16,548,351 |
| Capital Outlay | \$ 1,825,749 | \$ 720,138 | \$ 1,253,354 | \$ 533,216 | \$(572,395) |
| Debt Service | \$ 1,489,115 | \$ 1,673,916 | \$ 1,673,916 | \$ 0 | \$ 184,801 |
| Grants and Aids | \$ 0 | \$ 57,500 | \$ 57,500 | \$ 0 | \$ 57,500 |
| Subtotal: | \$ 41,141,618 | \$ 57,679,967 | \$ 58,809,762 | \$ 1,129,795 | \$ 17,668,144 |
| Transfers Out | \$ 2,476,326 | \$ 3,402,730 | \$ 3,402,730 | \$ 0 | \$ 926,404 |
| Reserves - Operating | \$ 500,000 | \$ 500,000 | \$ 500,000 | \$ 0 | \$ 0 |
| Reserves - Debt | \$ 1,430,021 | \$ 1,522,244 | \$ 1,522,244 | \$ 0 | \$ 92,223 |
| EXPENDITURES TOTAL: | \$ 45,547,965 | \$ 63,104,941 | \$ 64,234,736 | \$ 1,129,795 | \$ 18,686,771 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

102 – TRANSPORTATION TRUST FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 6,556,246 | 9,649,087 | 9,549,657 | 6,464,658 | 10,630,074 | 980,987 |
| 5120002 - Disaster Relief | 250,720 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 4,256 | 3,150 | 3,150 | 9,714 | 12,637 | 9,487 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 563 | 373 | 373 |
| 5130001 - Vacancy Factor | 0 | -171,179 | -171,179 | 0 | -188,865 | -17,686 |
| 5140000 - Overtime | 150,887 | 131,712 | 131,712 | 157,621 | 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 | 324,239 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 67,760 | 0 | 0 | 65,995 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 54,187 | 0 | 0 | 49,994 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 221,840 | 0 | 0 | 199,788 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 71,602 | 0 | 0 | 101,123 | 0 | 0 |
| 5210000 - Fica Taxes | 573,295 | 748,233 | 749,159 | 541,335 | 825,576 | 77,343 |
| 5220000 - Retirement Contributions | 1,057,565 | 1,442,274 | 1,443,916 | 1,107,885 | 1,621,729 | 179,455 |
| 5230000 - Health Insurance | 1,753,963 | 2,830,194 | 2,831,706 | 1,678,029 | 3,004,869 | 174,675 |
| 5231000 - Life Insurance | 7,395 | 9,910 | 9,922 | 7,161 | 10,940 | 1,030 |
| 5232000 - Dental Insurance | 40,087 | 54,634 | 54,683 | 37,053 | 59,296 | 4,662 |
| 5233000 - Lt Disability Insurance | 11,605 | 15,643 | 15,662 | 10,855 | 17,228 | 1,585 |
| 5233100 - St Disability Insurance | 17,141 | 27,858 | 27,887 | 15,966 | 30,661 | 2,803 |
| 5240000 - Workers' Compensation | 437,938 | 519,024 | 519,042 | 399,265 | 524,197 | 5,173 |
| 5250000 - Unemployment Compensation | 4,125 | 0 | 0 | 641 | 0 | 0 |
| 5270000 - Community Service Leave | 1,871 | 0 | 0 | 3,443 | 0 | 0 |
| Personnel Services: | \$11,716,298 | \$15,260,540 | \$15,165,317 | \$11,175,360 | \$16,710,427 | \$1,449,887 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 5,005,426 | 11,234,750 | 12,415,810 | 5,718,532 | 10,798,095 | -436,655 |
| 5310006 - Legal Fees | 32,551 | 0 | 0 | 76,148 | 50,000 | 50,000 |
| 5340000 - Other Contractual Services | 622,617 | 1,111,405 | 1,111,405 | 567,142 | 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 | 7,808 | 13,441 | 1,408 |
| 5410000 - Communications | 21,221 | 29,437 | 29,437 | 18,670 | 50,740 | 21,303 |
| 5420000 - Freight & Postage Services | 6,325 | 4,496 | 4,496 | 2,379 | 5,896 | 1,400 |
| 5430000 - Utility Services | 749,488 | 1,008,454 | 1,008,454 | 575,418 | 1,282,151 | 273,697 |
| 5440000 - Rentals And Leases | 33,721 | 32,562 | 32,562 | 28,710 | 36,596 | 4,034 |
| 5450000 - Insurance | 1,774,744 | 1,561,792 | 1,561,792 | 1,561,792 | 1,703,811 | 142,019 |
| 5460000 - Repair & Maintenance Svcs | 1,822,693 | 3,200,925 | 3,841,455 | 2,178,705 | 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 | 239,889 | 619,959 | 117,926 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 4,080 | 4,080 | 60,688 | 82,330 | 78,250 |
| 5462200 - Repair & Maint-Auto Direct | 0 | 0 | 0 | 556 | 46,083 | 46,083 |
| 5470000 - Printing And Binding | 790 | 1,150 | 1,150 | 714 | 5,150 | 4,000 |
| 5490000 - Oth Current Chgs & Obligations | 147,280 | 3,220 | 3,220 | 3,828 | 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 | 58,079 | -2,191 |
| 5490502 - OH-Property & Liability Insurance | 157,582 | 142,870 | 142,870 | 142,870 | 263,753 | 120,883 |
| 5490503 - OH-Dental Insurance | 13,240 | 14,447 | 14,447 | 14,447 | 14,657 | 210 |

102 – TRANSPORTATION TRUST FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490504 – OH-Health Insurance | 55,337 | 51,358 | 51,358 | 51,358 | 73,661 | 22,303 |
| 5490505 – OH-Life/AD&D, STD, LTD | 9,844 | 11,769 | 11,769 | 11,769 | 11,320 | -449 |
| 5490509 - OH-Fleet Oversight | 35,696 | 32,259 | 32,259 | 32,259 | 61,235 | 28,976 |
| 5490510 - OH-Fleet Maint | 381,739 | 350,271 | 350,271 | 350,271 | 390,796 | 40,525 |
| 5490511 - OH-Fleet Fuel | 0 | 66,906 | 66,906 | 66,906 | 95,667 | 28,761 |
| 5511000 - Office Supplies | 14,568 | 18,973 | 18,973 | 9,213 | 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 | 30,249 | 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-Capital | 12,109 | 24,650 | 24,650 | 4,094 | 18,800 | -5,850 |
| 5521000 - Gas & Oil | 636,252 | 863,081 | 863,081 | 424,746 | 701,000 | -162,081 |
| 5522000 - Chemicals | 49,976 | 50,000 | 50,000 | 47,868 | 45,000 | -5,000 |
| 5524000 - Oper Supp-miscellaneous | 20,251 | 23,000 | 23,000 | 20,844 | 25,000 | 2,000 |
| 5525000 - Tools | 28,970 | 40,495 | 40,495 | 20,691 | 46,425 | 5,930 |
| 5526000 - Clothing | 0 | 0 | 0 | 273 | 2,000 | 2,000 |
| 5530000 - Road Materials & Supplies | 752,282 | 1,750,359 | 1,726,359 | 809,481 | 1,814,575 | 64,216 |
| 5540000 - Books,pubs,subs & Memberships | 169,391 | 228,949 | 228,949 | 175,263 | 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 | 12,495 | 43,820 | 3,520 |
| Operating Expenses: | \$13,322,105 | \$22,566,214 | \$24,363,804 | \$13,343,328 | \$39,114,565 | \$16,548,351 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 61,594 | 76,130 | 76,130 | 22,111 | 58,937 | -17,193 |
| 5640100 - Vehicles | 0 | 511,863 | 612,724 | 377,038 | 301,201 | -210,662 |
| 5650000 - Construction In Progress | 289,925 | 1,237,756 | 1,237,756 | 873,406 | 893,216 | -344,540 |
| Capital Outlay: | \$351,519 | \$1,825,749 | \$1,926,610 | \$1,272,555 | \$1,253,354 | -\$572,395 |
| 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 | 2,451,081 | 3,375,763 | 924,682 |
| 5910010 - Transfers Out to DAT | 4,767,578 | 0 | 4,933,048 | 4,933,048 | 0 | 0 |
| 5910158 - Tran Out-intergov Radio Commun | 24,583 | 25,245 | 25,245 | 25,245 | 26,967 | 1,722 |
| Transfers Out: | \$7,178,832 | \$2,476,326 | \$7,409,374 | \$7,409,374 | \$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 Tentative: | FY25 Tentative 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 | \$34,714,086 | \$64,234,736 | \$18,686,771 |

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 the Court Administration.

REVENUES

Revenue 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

103-DRUG ABUSE TREATMENT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|----------------------------|--------------------------------|------------------------------|--------------------|-------------------------|
| REVENUES: | | | | | |
| Judgment, Fines & Forfeits | \$ 37,274 | \$ 27,338 | \$ 27,338 | \$ 0 | \$(9,936) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(1,864)</u> | <u>\$(1,367)</u> | <u>\$(1,367)</u> | <u>\$ 0</u> | <u>\$ 497</u> |
| Subtotal: | \$ 35,410 | \$ 25,971 | \$ 25,971 | \$ 0 | \$(9,439) |
| Fund Balance | \$ 2,690 | \$ 3,864 | \$ 3,864 | \$ 0 | \$ 1,174 |
| REVENUES TOTAL: | <u>\$ 38,100</u> | <u>\$ 29,835</u> | <u>\$ 29,835</u> | <u>\$ 0</u> | <u>\$(8,265)</u> |
| EXPENDITURES: | | | | | |
| <u>Transfers Out</u> | <u>\$ 38,100</u> | <u>\$ 29,835</u> | <u>\$ 29,835</u> | <u>\$ 0</u> | <u>\$(8,265)</u> |
| EXPENDITURES TOTAL: | <u>\$ 38,100</u> | <u>\$ 29,835</u> | <u>\$ 29,835</u> | <u>\$ 0</u> | <u>\$(8,265)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

103 - DRUG ABUSE TREATMENT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 36,390 | 38,100 | 37,790 | 22,982 | 29,835 | -8,265 |
| Transfers Out: | \$36,390 | \$38,100 | \$37,790 | \$22,982 | \$29,835 | -\$8,265 |
| TOTAL EXPENDITURES: | \$36,390 | \$38,100 | \$37,790 | \$22,982 | \$29,835 | -\$8,265 |

FUND 104 – TOURIST DEVELOPMENT TAX FUND

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 41,658,990 | \$ 43,075,394 | \$ 43,075,394 | \$ 0 | \$ 1,416,404 |
| Charges For Services | \$ 3,323,493 | \$ 4,191,625 | \$ 4,191,625 | \$ 0 | \$ 868,132 |
| Miscellaneous Revenues | \$ 625,790 | \$ 874,757 | \$ 874,757 | \$ 0 | \$ 248,967 |
| Less 5% Statutory Reduction | \$(2,280,414) | \$(2,407,089) | \$(2,407,089) | \$ 0 | \$(126,675) |
| Subtotal: | \$ 43,327,859 | \$ 45,734,687 | \$ 45,734,687 | \$ 0 | \$ 2,406,828 |
| Other Sources | \$ 485,801 | \$ 302,923 | \$ 364,921 | \$ 61,998 | \$(120,880) |
| Fund Balance | \$ 68,081,997 | \$ 72,789,659 | \$ 85,843,080 | \$ 13,053,421 | \$ 17,761,083 |
| REVENUES TOTAL: | \$ 111,895,657 | \$ 118,827,269 | \$ 131,942,688 | \$ 13,115,419 | \$ 20,047,031 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 2,309,870 | \$ 2,642,856 | \$ 2,364,166 | \$(278,690) | \$ 54,296 |
| Operating Expenses | \$ 28,409,785 | \$ 24,289,060 | \$ 24,343,680 | \$ 54,620 | \$(4,066,105) |
| Capital Outlay | \$ 20,945,989 | \$ 8,527,650 | \$ 20,442,907 | \$ 11,915,257 | \$(503,082) |
| Debt Service | \$ 85,783 | \$ 126,934 | \$ 126,934 | \$ 0 | \$ 41,151 |
| Subtotal: | \$ 51,751,427 | \$ 35,586,500 | \$ 47,277,687 | \$ 11,691,187 | \$(4,473,740) |
| Transfers Out | \$ 3,297,080 | \$ 4,646,446 | \$ 4,646,446 | \$ 0 | \$ 1,349,366 |
| Reserves - Operating | \$ 18,446,460 | \$ 19,627,555 | \$ 19,627,555 | \$ 0 | \$ 1,181,095 |
| Reserves - Debt | \$ 42,893 | \$ 63,468 | \$ 63,468 | \$ 0 | \$ 20,575 |
| Reserves - Capital | \$ 11,000,000 | \$ 14,250,000 | \$ 14,250,000 | \$ 0 | \$ 3,250,000 |
| Reserves - Restricted | \$ 0 | \$ 35,000,000 | \$ 36,200,162 | \$ 1,200,162 | \$ 36,200,162 |
| Reserves - Stability | \$ 27,357,797 | \$ 9,653,300 | \$ 9,877,370 | \$ 224,070 | \$(17,480,427) |
| EXPENDITURES TOTAL: | \$ 111,895,657 | \$ 118,827,269 | \$ 131,942,688 | \$ 13,115,419 | \$ 20,047,031 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

104 – TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 1,097,267 | 1,477,253 | 1,477,253 | 997,995 | 1,489,319 | 12,066 |
| 5120002 - Disaster Relief | 5,469 | 0 | 0 | 225 | 0 | 0 |
| 5120040 - Reduction In Force Pay | 7,416 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 131 | 0 | 0 | 1,510 | 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 | 28,752 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -27,201 | -27,201 | 0 | -27,408 | -207 |
| 5140000 - Overtime | 64,601 | 76,850 | 76,850 | 49,976 | 76,850 | 0 |
| 5140003 - Overtime- Disaster Relief | 339 | 0 | 0 | 417 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 71,866 | 0 | 0 | 63,307 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 13,903 | 0 | 0 | 12,835 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 9,745 | 0 | 0 | 10,308 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 24,210 | 0 | 0 | 27,456 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 8,423 | 0 | 0 | 36,558 | 0 | 0 |
| 5210000 - Fica Taxes | 99,955 | 118,893 | 118,893 | 91,473 | 119,822 | 929 |
| 5220000 - Retirement Contributions | 173,696 | 219,857 | 219,857 | 169,387 | 227,531 | 7,674 |
| 5230000 - Health Insurance | 269,481 | 384,841 | 384,841 | 225,901 | 422,184 | 37,343 |
| 5231000 - Life Insurance | 1,143 | 1,479 | 1,479 | 1,062 | 1,505 | 26 |
| 5232000 - Dental Insurance | 6,774 | 8,487 | 8,487 | 5,711 | 8,594 | 107 |
| 5233000 - Lt Disability Insurance | 1,795 | 2,339 | 2,339 | 1,621 | 2,359 | 20 |
| 5233100 - St Disability Insurance | 2,631 | 4,141 | 4,141 | 2,343 | 4,164 | 23 |
| 5240000 - Workers' Compensation | 38,997 | 42,931 | 42,931 | 31,510 | 38,392 | -4,539 |
| 5270000 - Community Service Leave | 212 | 0 | 0 | 755 | 0 | 0 |
| Personnel Services: | \$1,951,097 | \$2,309,870 | \$2,309,870 | \$1,759,100 | \$2,364,166 | \$54,296 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 1,253,614 | 2,192,246 | 3,542,635 | 253,471 | 2,645,350 | 453,104 |
| 5312000 - Tax Collector Fees | 1,631,236 | 1,249,770 | 1,249,770 | 849,222 | 2,183,690 | 933,920 |
| 5314000 - Medical Svcs | 0 | 400 | 400 | 0 | 400 | 0 |
| 5340000 - Other Contractual Services | 24,435,801 | 20,774,849 | 20,767,776 | 19,494,122 | 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 | 19,294 | 89,024 | 36,676 |
| 5420000 - Freight & Postage Services | 1,655 | 700 | 700 | 90 | 700 | 0 |
| 5430000 - Utility Services | 114,584 | 137,252 | 137,252 | 99,059 | 139,712 | 2,460 |
| 5440000 - Rentals And Leases | 16,793 | 12,685 | 12,685 | 48,082 | 12,667 | -18 |
| 5450000 - Insurance | 120,763 | 146,042 | 146,042 | 146,042 | 156,265 | 10,223 |
| 5460000 - Repair & Maintenance Svcs | 1,840,827 | 2,420,850 | 2,755,924 | 1,707,319 | 3,192,811 | 771,961 |
| 5460008 - R&M Parking re-paving | 99,524 | 802,000 | 802,000 | 699,086 | 700,000 | -102,000 |
| 5462000 - Rep & Maint-automotive | 9,162 | 15,755 | 15,755 | 4,530 | 4,974 | -10,781 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 1,200 | 1,200 | 126 | 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 | -22 | 0 | 0 |
| 5490018 - Other Current Chgs & Obligations-E | 113,258 | 100,000 | 100,000 | 46,714 | 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490501 - OH-Workers' Compensation | 8,897 | 9,750 | 9,750 | 9,750 | 8,865 | -885 |
| 5490502 - OH-Property & Liability Insurance | 10,722 | 13,360 | 13,360 | 13,360 | 24,190 | 10,830 |
| 5490503 - OH-Dental Insurance | 1,811 | 2,114 | 2,114 | 2,114 | 2,059 | -55 |
| 5490504 - OH-Health Insurance | 7,569 | 7,515 | 7,515 | 7,515 | 10,342 | 2,827 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,401 | 1,724 | 1,724 | 1,724 | 1,618 | -106 |
| 5490509 - OH-Fleet Oversight | 3,880 | 2,731 | 2,731 | 2,731 | 5,627 | 2,896 |
| 5490510 - OH-Fleet Maint | 916 | 20,604 | 20,604 | 20,604 | 22,988 | 2,384 |
| 5490511 - OH-Fleet Fuel | 0 | 5,664 | 5,664 | 5,664 | 4,014 | -1,650 |
| 5511000 - Office Supplies | 5,018 | 9,170 | 9,170 | 3,254 | 9,370 | 200 |
| 5512000 - Office Equipment | 2,467 | 170,000 | 170,000 | 115,115 | 150,000 | -20,000 |
| 5520000 - Operating Supplies | 232,732 | 47,644 | 47,644 | 53,408 | 94,995 | 47,351 |
| 5520020 - Computer Hardware, Non-Capital | 0 | 5,230 | 40,458 | 20,418 | 6,430 | 1,200 |
| 5521000 - Gas & Oil | 24,313 | 26,984 | 26,984 | 25,001 | 27,200 | 216 |
| 5522000 - Chemicals | 77,052 | 150,751 | 150,751 | 78,631 | 162,821 | 12,070 |
| 5524500 - Cleaning Supplies | 894 | 1,500 | 1,500 | 1,620 | 1,500 | 0 |
| 5525000 - Tools | 371 | 1,500 | 1,500 | 3,313 | 1,500 | 0 |
| 5528000 - Medicine | 0 | 100 | 100 | 0 | 100 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$30,123,403 | \$23,741,507 | \$24,343,680 | -\$4,066,105 |
| Capital Outlay: | | | | | | |
| 5628000 - Buildings Improvements | 0 | 0 | 0 | 0 | 42,000 | 42,000 |
| 5640000 - Machinery & Equipment | 254,390 | 80,852 | 152,665 | 84,844 | 465,650 | 384,798 |
| 5640100 - Vehicles | 16,656 | 92,019 | 162,134 | 88,936 | 0 | -92,019 |
| 5650000 - Construction In Progress | 4,547,399 | 20,773,118 | 21,111,760 | 7,611,519 | 19,935,257 | -837,861 |
| Capital Outlay: | \$4,818,445 | \$20,945,989 | \$21,426,559 | \$7,785,299 | \$20,442,907 | -\$503,082 |
| 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 | 431,391 | 986,736 | 555,345 |
| 5910252 - Transfer Out - TDT Revenue Refundi | 3,520,695 | 2,865,689 | 2,865,689 | 2,865,689 | 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 | \$3,297,080 | \$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 Tentative: | FY25 Tentative 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 | 36,200,162 | 36,200,162 |
| Reserves - Restricted: | \$0 | \$0 | \$0 | \$0 | \$36,200,162 | \$36,200,162 |
| Reserves - Stability: | | | | | | |
| 5990080 - Reserve For Stability | 0 | 27,357,797 | 41,745,221 | 0 | 9,877,370 | -17,480,427 |
| Reserves - Stability: | \$0 | \$27,357,797 | \$41,745,221 | \$0 | \$9,877,370 | -\$17,480,427 |
| TOTAL EXPENDITURES: | \$40,845,492 | \$111,895,657 | \$126,172,968 | \$36,657,611 | \$131,942,688 | \$20,047,031 |

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX FUND

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.

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 10,414,747 | \$ 10,768,849 | \$ 10,768,849 | \$ 0 | \$ 354,102 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(520,737)</u> | <u>\$(538,442)</u> | <u>\$(538,442)</u> | <u>\$ 0</u> | <u>\$(17,705)</u> |
| Subtotal: | \$ 9,894,010 | \$ 10,230,407 | \$ 10,230,407 | \$ 0 | \$ 336,397 |
| Other Sources | \$ 47,149 | \$ 47,149 | \$ 47,149 | \$ 0 | \$ 0 |
| <u>Fund Balance</u> | <u>\$ 14,874,032</u> | <u>\$ 17,101,777</u> | <u>\$ 17,101,777</u> | <u>\$ 0</u> | <u>\$ 2,227,745</u> |
| REVENUES TOTAL: | <u>\$ 24,815,191</u> | <u>\$ 27,379,333</u> | <u>\$ 27,379,333</u> | <u>\$ 0</u> | <u>\$ 2,564,142</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 7,624,147</u> | <u>\$ 12,434,611</u> | <u>\$ 12,434,611</u> | <u>\$ 0</u> | <u>\$ 4,810,464</u> |
| Subtotal: | \$ 7,624,147 | \$ 12,434,611 | \$ 12,434,611 | \$ 0 | \$ 4,810,464 |
| Transfers Out | \$ 3,113,516 | \$ 3,897,781 | \$ 3,897,781 | \$ 0 | \$ 784,265 |
| Reserves - Operating | \$ 5,259,051 | \$ 5,853,869 | \$ 5,853,869 | \$ 0 | \$ 594,818 |
| <u>Reserves - Stability</u> | <u>\$ 8,818,477</u> | <u>\$ 5,193,072</u> | <u>\$ 5,193,072</u> | <u>\$ 0</u> | <u>\$(3,625,405)</u> |
| EXPENDITURES TOTAL: | <u>\$ 24,815,191</u> | <u>\$ 27,379,333</u> | <u>\$ 27,379,333</u> | <u>\$ 0</u> | <u>\$ 2,564,142</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 407,809 | 312,442 | 312,442 | 212,306 | 323,065 | 10,623 |
| 5340000 - Other Contractual Services | 8,628,042 | 7,311,705 | 7,311,705 | 6,702,396 | 12,111,546 | 4,799,841 |
| Operating Expenses: | \$9,035,851 | \$7,624,147 | \$7,624,147 | \$6,914,702 | \$12,434,611 | \$4,810,464 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 27,048 | 24,593 | 24,593 | 24,593 | 42,728 | 18,135 |
| 5910243 - Transfer Out - 243 | 1,380,872 | 1,234,809 | 1,234,809 | 1,234,809 | 1,378,423 | 143,614 |
| 5910247 - Tran Out - 247 | 288,020 | 259,793 | 259,793 | 259,793 | 440,557 | 180,764 |
| 5910252 - Transfer Out - TDT Revenue Refundi | 1,980,391 | 1,594,321 | 1,594,321 | 1,594,321 | 2,036,073 | 441,752 |
| Transfers Out: | \$3,676,331 | \$3,113,516 | \$3,113,516 | \$3,113,516 | \$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 | \$10,028,218 | \$27,379,333 | \$2,564,142 |

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses for promotional activities was reduced, which was offset by an increase in Reserves**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging. In addition, this Fund also includes Other Sources and Interest generated from the Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 10,414,747 | \$ 10,768,849 | \$ 10,768,849 | \$ 0 | \$ 354,102 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(520,737)</u> | <u>\$(538,442)</u> | <u>\$(538,442)</u> | <u>\$ 0</u> | <u>\$(17,705)</u> |
| Subtotal: | \$ 9,894,010 | \$ 10,230,407 | \$ 10,230,407 | \$ 0 | \$ 336,397 |
| Other Sources | \$ 47,149 | \$ 47,149 | \$ 47,149 | \$ 0 | \$ 0 |
| <u>Fund Balance</u> | <u>\$ 11,712,687</u> | <u>\$ 14,557,370</u> | <u>\$ 14,557,370</u> | <u>\$ 0</u> | <u>\$ 2,844,683</u> |
| REVENUES TOTAL: | <u>\$ 21,653,846</u> | <u>\$ 24,834,926</u> | <u>\$ 24,834,926</u> | <u>\$ 0</u> | <u>\$ 3,181,080</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 11,168,190</u> | <u>\$ 14,880,341</u> | <u>\$ 14,380,341</u> | <u>\$(500,000)</u> | <u>\$ 3,212,151</u> |
| Subtotal: | \$ 11,168,190 | \$ 14,880,341 | \$ 14,380,341 | \$(500,000) | \$ 3,212,151 |
| Transfers Out | \$ 24,882 | \$ 40,148 | \$ 40,148 | \$ 0 | \$ 15,266 |
| Reserves - Operating | \$ 4,572,456 | \$ 5,284,607 | \$ 5,284,607 | \$ 0 | \$ 712,151 |
| <u>Reserves - Stability</u> | <u>\$ 5,888,318</u> | <u>\$ 4,629,830</u> | <u>\$ 5,129,830</u> | <u>\$ 500,000</u> | <u>\$(758,488)</u> |
| EXPENDITURES TOTAL: | <u>\$ 21,653,846</u> | <u>\$ 24,834,926</u> | <u>\$ 24,834,926</u> | <u>\$ 0</u> | <u>\$ 3,181,080</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 407,809 | 312,442 | 312,442 | 212,306 | 323,065 | 10,623 |
| 5340000 - Other Contractual Services | 8,628,042 | 7,311,705 | 7,311,705 | 6,702,396 | 10,111,546 | 2,799,841 |
| 5480000 - Promotional Activities | 87,827 | 500,000 | 500,000 | 35,000 | 500,000 | 0 |
| 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 | \$10,395,431 | \$14,380,341 | \$3,212,151 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 20,218 | 24,882 | 24,882 | 24,882 | 40,148 | 15,266 |
| Transfers Out: | \$20,218 | \$24,882 | \$24,882 | \$24,882 | \$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 | 5,129,830 | -758,488 |
| Reserves - Stability: | \$0 | \$5,888,318 | \$9,775,852 | \$0 | \$5,129,830 | -\$758,488 |
| TOTAL EXPENDITURES: | \$10,718,652 | \$21,653,846 | \$25,541,380 | \$10,420,313 | \$24,834,926 | \$3,181,080 |

FUND 107 – LIBRARY DISTRICT FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses decreased due to the removal of the lease for the Storefront Library, which was offset by an increase to Reserves-Stability**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

107-LIBRARY DISTRICT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 13,942,351 | \$ 15,785,595 | \$ 15,785,595 | \$ 0 | \$ 1,843,244 |
| PY Delinquent Ad Valorem Tax | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 0 | \$ 0 |
| Intergovernmental Revenue | \$ 121,645 | \$ 121,645 | \$ 121,645 | \$ 0 | \$ 0 |
| Charges For Services | \$ 51,584 | \$ 49,349 | \$ 49,349 | \$ 0 | \$(2,235) |
| Judgment, Fines & Forfeits | \$ 15,000 | \$ 0 | \$ 0 | \$ 0 | \$(15,000) |
| Miscellaneous Revenues | \$ 106,700 | \$ 142,248 | \$ 142,248 | \$ 0 | \$ 35,548 |
| Less 5% Statutory Reduction | \$(705,766) | \$(798,840) | \$(798,840) | \$ 0 | \$(93,074) |
| Subtotal: | \$ 13,533,514 | \$ 15,301,997 | \$ 15,301,997 | \$ 0 | \$ 1,768,483 |
| Other Sources | \$ 37,700 | \$ 142,000 | \$ 142,000 | \$ 0 | \$ 104,300 |
| Fund Balance | \$ 10,806,665 | \$ 14,090,654 | \$ 15,053,358 | \$ 962,704 | \$ 4,246,693 |
| REVENUES TOTAL: | \$ 24,377,879 | \$ 29,534,651 | \$ 30,497,355 | \$ 962,704 | \$ 6,119,476 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 110,386 | \$ 154,879 | \$ 154,879 | \$ 0 | \$ 44,493 |
| Operating Expenses | \$ 7,219,633 | \$ 8,281,045 | \$ 7,906,410 | \$(374,635) | \$ 686,777 |
| Capital Outlay | \$ 1,891,827 | \$ 6,320,123 | \$ 7,282,827 | \$ 962,704 | \$ 5,391,000 |
| Debt Service | \$ 557,792 | \$ 287,588 | \$ 287,588 | \$ 0 | \$(270,204) |
| Subtotal: | \$ 9,779,638 | \$ 15,043,635 | \$ 15,631,704 | \$ 588,069 | \$ 5,852,066 |
| Transfers Out | \$ 295,345 | \$ 587,019 | \$ 587,019 | \$ 0 | \$ 291,674 |
| Reserves - Operating | \$ 2,770,717 | \$ 2,997,680 | \$ 2,997,680 | \$ 0 | \$ 226,963 |
| Reserves - Debt | \$ 278,896 | \$ 4,345 | \$ 4,345 | \$ 0 | \$(274,551) |
| Reserves - Assigned | \$ 5,000,000 | \$ 0 | \$ 0 | \$ 0 | \$(5,000,000) |
| Reserves - Stability | \$ 6,253,283 | \$ 10,901,972 | \$ 11,276,607 | \$ 374,635 | \$ 5,023,324 |
| EXPENDITURES TOTAL: | \$ 24,377,879 | \$ 29,534,651 | \$ 30,497,355 | \$ 962,704 | \$ 6,119,476 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

107 – LIBRARY DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 72,200 | 82,084 | 82,084 | 72,934 | 109,411 | 27,327 |
| 5120002 - Disaster Relief | 563 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 0 | 0 | 0 | 225 | 90 | 90 |
| 5130001 - Vacancy Factor | 0 | 0 | 0 | 0 | -1,914 | -1,914 |
| 5160000 - Compensated Annual Leave | 4,048 | 0 | 0 | 3,096 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 4,048 | 0 | 0 | 4,861 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 2,024 | 0 | 0 | 2,308 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 405 | 0 | 0 | 2,675 | 0 | 0 |
| 5210000 - Fica Taxes | 6,224 | 6,279 | 6,279 | 6,448 | 8,369 | 2,090 |
| 5220000 - Retirement Contributions | 10,370 | 11,139 | 11,139 | 17,943 | 24,865 | 13,726 |
| 5230000 - Health Insurance | 9,426 | 9,973 | 9,973 | 9,522 | 12,919 | 2,946 |
| 5231000 - Life Insurance | 79 | 84 | 84 | 85 | 111 | 27 |
| 5232000 - Dental Insurance | 327 | 335 | 335 | 318 | 409 | 74 |
| 5233000 - Lt Disability Insurance | 126 | 131 | 131 | 130 | 175 | 44 |
| 5233100 - St Disability Insurance | 189 | 238 | 238 | 189 | 302 | 64 |
| 5240000 - Workers' Compensation | 133 | 123 | 123 | 129 | 142 | 19 |
| Personnel Services: | \$110,163 | \$110,386 | \$110,386 | \$120,865 | \$154,879 | \$44,493 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 5,942,777 | 6,245,000 | 6,535,000 | 5,822,153 | 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 | 291,019 | 469,440 | 30,500 |
| 5340008 - Other Contractual Svc- Auction | 3 | 0 | 0 | 0 | 0 | 0 |
| 5410000 - Communications | 319 | 755 | 755 | 511 | 94,755 | 94,000 |
| 5430000 - Utility Services | 244,634 | 216,660 | 216,660 | 180,857 | 243,660 | 27,000 |
| 5440000 - Rentals And Leases | 643 | 750 | 750 | 0 | 750 | 0 |
| 5450000 - Insurance | 34,512 | 71,778 | 71,778 | 71,778 | 53,855 | -17,923 |
| 5460000 - Repair & Maintenance Svcs | 175,048 | 191,280 | 168,192 | 181,114 | 153,580 | -37,700 |
| 5460008 - R&M Parking re-paving | 0 | 225,000 | 225,000 | 195,361 | 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 | -49 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 304 | 338 | 338 | 338 | 375 | 37 |
| 5490502 - OH-Property & Liability Insurance | 3,064 | 6,566 | 6,566 | 6,566 | 8,337 | 1,771 |
| 5490503 - OH-Dental Insurance | 78 | 81 | 81 | 81 | 95 | 14 |
| 5490504 - OH-Health Insurance | 326 | 288 | 288 | 288 | 477 | 189 |
| 5490505 - OH-Life/AD&D, STD, LTD | 58 | 66 | 66 | 66 | 73 | 7 |
| 5490509 - OH-Fleet Oversight | 582 | 512 | 512 | 512 | 993 | 481 |
| 5490511 - OH-Fleet Fuel | 0 | 1,062 | 1,062 | 1,062 | 2,007 | 945 |
| 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 | 24,965 | 90,000 | 78,000 |
| 5520010 - Computer Software | 15,234 | 12,000 | 12,000 | 5,279 | 4,500 | -7,500 |
| 5520020 - Computer Hardware, Non-Capital | 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 & Memberships | 1,602 | 0 | 0 | 0 | 0 | 0 |

107 – LIBRARY DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|---------------------|---------------------|--------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5551001 - Reimbursements LSSI | -334,472 | -341,941 | -341,941 | -256,456 | -341,941 | 0 |
| 5551002 - Reimbursements LSSI Security | -220,971 | -251,419 | -251,419 | -149,486 | -290,206 | -38,787 |
| 5551003 - Reimbursements LSSI Copier Lease | -28,750 | -29,385 | -29,385 | -27,098 | -29,385 | 0 |
| Operating Expenses: | \$6,473,521 | \$7,219,633 | \$7,502,545 | \$6,710,366 | \$7,906,410 | \$686,777 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 0 | 23,088 | 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 | 36,260 | 0 | -37,700 |
| 5650000 - Construction In Progress | 170,620 | 1,558,112 | 1,481,736 | 360,380 | 6,834,812 | 5,276,700 |
| 5660000 - Books, Publ & Library Material | 445,906 | 224,015 | 224,015 | 0 | 424,015 | 200,000 |
| Capital Outlay: | \$616,527 | \$1,891,827 | \$1,838,539 | \$470,974 | \$7,282,827 | \$5,391,000 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 534,701 | 546,376 | 546,376 | 454,491 | 284,149 | -262,227 |
| 5720000 - Interest | 23,090 | 11,416 | 11,416 | 10,335 | 3,439 | -7,977 |
| Debt Service: | \$557,791 | \$557,792 | \$557,792 | \$464,826 | \$287,588 | -\$270,204 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 292,812 | 121,213 | 121,213 | 121,213 | 404,801 | 283,588 |
| 5910704 - Transfers out-Property Appr | 162,151 | 174,132 | 174,132 | 174,475 | 182,218 | 8,086 |
| Transfers Out: | \$454,963 | \$295,345 | \$295,345 | \$295,688 | \$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 | 11,276,607 | 5,023,324 |
| Reserves - Stability: | \$0 | \$6,253,283 | \$7,217,924 | \$0 | \$11,276,607 | \$5,023,324 |
| TOTAL EXPENDITURES: | \$8,212,964 | \$24,377,879 | \$26,072,144 | \$8,062,719 | \$30,497,355 | \$6,119,476 |

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

109-LAW ENFORCEMENT TRUST FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Other Sources | \$ 27,667 | \$ 40,000 | \$ 40,000 | \$ 0 | \$ 12,333 |
| Fund Balance | \$ 332,380 | \$ 257,040 | \$ 257,040 | \$ 0 | \$(75,340) |
| REVENUES TOTAL: | \$ 360,047 | \$ 297,040 | \$ 297,040 | \$ 0 | \$(63,007) |
| <u>EXPENDITURES:</u> | | | | | |
| Transfers Out | \$ 360,047 | \$ 297,040 | \$ 297,040 | \$ 0 | \$(63,007) |
| EXPENDITURES TOTAL: | \$ 360,047 | \$ 297,040 | \$ 297,040 | \$ 0 | \$(63,007) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

109-LAW ENFORCEMENT TRUST FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

111-SHIP STATE HOUSING INITIATIVE PROGRAM FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 3,943,426 | \$ 3,943,426 | \$ 3,943,426 | \$ 0 | \$ 0 |
| Miscellaneous Revenues | \$ 0 | \$ 319,138 | \$ 319,138 | \$ 0 | \$ 319,138 |
| Less 5% Statutory Reduction | \$ 0 | \$(15,957) | \$(15,957) | \$ 0 | \$(15,957) |
| Subtotal: | \$ 3,943,426 | \$ 4,246,607 | \$ 4,246,607 | \$ 0 | \$ 303,181 |
| Fund Balance | \$ 5,073,875 | \$ 7,066,354 | \$ 7,066,354 | \$ 0 | \$ 1,992,479 |
| REVENUES TOTAL: | \$ 9,017,301 | \$ 11,312,961 | \$ 11,312,961 | \$ 0 | \$ 2,295,660 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 215,954 | \$ 216,718 | \$ 216,718 | \$ 0 | \$ 764 |
| Operating Expenses | \$ 8,801,347 | \$ 11,021,243 | \$ 11,021,243 | \$ 0 | \$ 2,219,896 |
| Grants and Aids | \$ 0 | \$ 75,000 | \$ 75,000 | \$ 0 | \$ 75,000 |
| Subtotal: | \$ 9,017,301 | \$ 11,312,961 | \$ 11,312,961 | \$ 0 | \$ 2,295,660 |
| EXPENDITURES TOTAL: | \$ 9,017,301 | \$ 11,312,961 | \$ 11,312,961 | \$ 0 | \$ 2,295,660 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

111 – SHIP STATE HOUSING INITIATIVE PROGRAM

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|---------------------|--------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 94,186 | 140,592 | 140,592 | 108,286 | 142,939 | 2,347 |
| 5130001 - Vacancy Factor | 0 | -2,461 | -2,461 | 0 | -2,502 | -41 |
| 5140000 - Overtime | 2,000 | 50 | 50 | 3,347 | 50 | 0 |
| 5150300 - Class C Meals | 114 | 0 | 0 | 47 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 3,072 | 0 | 0 | 3,113 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 675 | 0 | 0 | 702 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 4,072 | 0 | 0 | 3,831 | 0 | 0 |
| 5210000 - Fica Taxes | 7,595 | 10,760 | 10,760 | 8,673 | 10,938 | 178 |
| 5220000 - Retirement Contributions | 12,898 | 19,079 | 19,079 | 16,199 | 19,482 | 403 |
| 5230000 - Health Insurance | 32,039 | 45,191 | 45,191 | 34,341 | 43,191 | -2,000 |
| 5231000 - Life Insurance | 106 | 143 | 143 | 120 | 145 | 2 |
| 5232000 - Dental Insurance | 705 | 920 | 920 | 760 | 939 | 19 |
| 5233000 - Lt Disability Insurance | 163 | 225 | 225 | 183 | 229 | 4 |
| 5233100 - St Disability Insurance | 244 | 408 | 408 | 274 | 414 | 6 |
| 5240000 - Workers' Compensation | 597 | 1,047 | 1,047 | 895 | 893 | -154 |
| 5250000 - Unemployment Compensation | 0 | 0 | 0 | 108 | 0 | 0 |
| Personnel Services: | \$158,465 | \$215,954 | \$215,954 | \$180,879 | \$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 | 64 | 0 | 0 |
| 5420000 - Freight & Postage Services | 899 | 1,000 | 1,000 | 841 | 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 | 1,201,315 | 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 | 984 | 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 & Memberships | 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 | \$1,215,808 | \$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 | 45,876 | 45,000 | 45,000 |
| 5830004 - Mortgage Assistance | 0 | 0 | 40,000 | 27,581 | 25,000 | 25,000 |
| 5830005 - Utilities Assistance | 0 | 0 | 10,000 | 1,475 | 5,000 | 5,000 |
| Grants and Aids: | \$0 | \$0 | \$140,000 | \$74,932 | \$75,000 | \$75,000 |

111 – SHIP STATE HOUSING INITIATIVE PROGRAM

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|--------------------|--------------------|---------------------|--------------------|---------------------|------------------------------------|
| | | | | | | |
| TOTAL EXPENDITURES: | \$1,172,718 | \$9,017,301 | \$11,107,599 | \$1,471,618 | \$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.

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 Fund Balance.

112-EMERGENCY(911)COMMUNICATIONS FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 2,349,723 | \$ 2,344,116 | \$ 2,344,116 | \$ 0 | \$(5,607) |
| Charges For Services | \$ 154,232 | \$ 102,032 | \$ 102,032 | \$ 0 | \$(52,200) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(125,198)</u> | <u>\$(122,307)</u> | <u>\$(122,307)</u> | <u>\$ 0</u> | <u>\$ 2,891</u> |
| Subtotal: | \$ 2,378,757 | \$ 2,323,841 | \$ 2,323,841 | \$ 0 | \$(54,916) |
| <u>Fund Balance</u> | <u>\$ 3,880,439</u> | <u>\$ 4,073,094</u> | <u>\$ 4,073,094</u> | <u>\$ 0</u> | <u>\$ 192,655</u> |
| REVENUES TOTAL: | <u>\$ 6,259,196</u> | <u>\$ 6,396,935</u> | <u>\$ 6,396,935</u> | <u>\$ 0</u> | <u>\$ 137,739</u> |
| EXPENDITURES: | | | | | |
| Transfers Out | \$ 2,279,517 | \$ 2,294,266 | \$ 2,294,266 | \$ 0 | \$ 14,749 |
| Reserves - Operating | \$ 227,952 | \$ 200,248 | \$ 200,248 | \$ 0 | \$(27,704) |
| <u>Reserves - Capital</u> | <u>\$ 3,751,727</u> | <u>\$ 3,902,421</u> | <u>\$ 3,902,421</u> | <u>\$ 0</u> | <u>\$ 150,694</u> |
| EXPENDITURES TOTAL: | <u>\$ 6,259,196</u> | <u>\$ 6,396,935</u> | <u>\$ 6,396,935</u> | <u>\$ 0</u> | <u>\$ 137,739</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

112-EMERGENCY (911) COMMUNICATIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 328,398 | 400,210 | 400,210 | 400,210 | 291,784 | -108,426 |
| 5910705 - Transfers out-Sheriff | 1,856,307 | 1,879,307 | 1,879,307 | 1,879,307 | 2,002,482 | 123,175 |
| Transfers Out: | \$2,184,705 | \$2,279,517 | \$2,279,517 | \$2,279,517 | \$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 | \$2,279,517 | \$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.

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Other sources of revenue include Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

115-COURT FACILITIES FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 1,494,163 | \$ 1,313,671 | \$ 1,313,671 | \$ 0 | \$(180,492) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(74,708)</u> | <u>\$(65,684)</u> | <u>\$(65,684)</u> | <u>\$ 0</u> | <u>\$ 9,024</u> |
| Subtotal: | \$ 1,419,455 | \$ 1,247,987 | \$ 1,247,987 | \$ 0 | \$(171,468) |
| <u>Fund Balance</u> | <u>\$ 11,749,190</u> | <u>\$ 5,312,996</u> | <u>\$ 9,330,336</u> | <u>\$ 4,017,340</u> | <u>\$(2,418,854)</u> |
| REVENUES TOTAL: | <u>\$ 13,168,645</u> | <u>\$ 6,560,983</u> | <u>\$ 10,578,323</u> | <u>\$ 4,017,340</u> | <u>\$(2,590,322)</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 266,500 | \$ 87,080 | \$ 87,080 | \$ 0 | \$(179,420) |
| <u>Capital Outlay</u> | <u>\$ 7,131,693</u> | <u>\$ 0</u> | <u>\$ 4,017,340</u> | <u>\$ 4,017,340</u> | <u>\$(3,114,353)</u> |
| Subtotal: | \$ 7,398,193 | \$ 87,080 | \$ 4,104,420 | \$ 4,017,340 | \$(3,293,773) |
| Transfers Out | \$ 621,530 | \$ 755,797 | \$ 753,976 | \$(1,821) | \$ 132,446 |
| Reserves - Operating | \$ 236,808 | \$ 224,768 | \$ 226,589 | \$ 1,821 | \$(10,219) |
| <u>Reserves - Capital</u> | <u>\$ 4,912,114</u> | <u>\$ 5,493,338</u> | <u>\$ 5,493,338</u> | <u>\$ 0</u> | <u>\$ 581,224</u> |
| EXPENDITURES TOTAL: | <u>\$ 13,168,645</u> | <u>\$ 6,560,983</u> | <u>\$ 10,578,323</u> | <u>\$ 4,017,340</u> | <u>\$(2,590,322)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

115 - COURT FACILITIES FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 13,436 | 34,080 | 30,080 |
| Operating Expenses: | \$40,226 | \$266,500 | \$266,500 | \$13,436 | \$87,080 | -\$179,420 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,440,704 | 7,131,693 | 6,787,081 | 3,040,376 | 4,017,340 | -3,114,353 |
| Capital Outlay: | \$2,440,704 | \$7,131,693 | \$6,787,081 | \$3,040,376 | \$4,017,340 | -\$3,114,353 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 73,585 | 30,309 | 30,309 | 30,309 | 162,553 | 132,244 |
| 5910249 - Tran Out-Fund 249 | 586,559 | 591,221 | 591,221 | 591,221 | 591,423 | 202 |
| Transfers Out: | \$660,144 | \$621,530 | \$621,530 | \$621,530 | \$753,976 | \$132,446 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 148,005 | 148,005 | 0 | 142,301 | -5,704 |
| 5990020 - Reserve For Contingency | 0 | 88,803 | 88,803 | 0 | 84,288 | -4,515 |
| Reserves - Operating: | \$0 | \$236,808 | \$236,808 | \$0 | \$226,589 | -\$10,219 |
| 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 | \$3,675,342 | \$10,578,323 | -\$2,590,322 |

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

118-HOMELESS PREVENTION & RAPID REHOUSING FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| <u>Intergovernmental Revenue</u> | \$ 320,000 | \$ 339,871 | \$ 339,871 | \$ 0 | \$ 19,871 |
| Subtotal: | \$ 320,000 | \$ 339,871 | \$ 339,871 | \$ 0 | \$ 19,871 |
| <u>Fund Balance</u> | \$ 54,772 | \$ 0 | \$ 0 | \$ 0 | \$(54,772) |
| REVENUES TOTAL: | \$ 374,772 | \$ 339,871 | \$ 339,871 | \$ 0 | \$(34,901) |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | \$ 374,772 | \$ 339,871 | \$ 339,871 | \$ 0 | \$(34,901) |
| Subtotal: | \$ 374,772 | \$ 339,871 | \$ 339,871 | \$ 0 | \$(34,901) |
| EXPENDITURES TOTAL: | \$ 374,772 | \$ 339,871 | \$ 339,871 | \$ 0 | \$(34,901) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

118 – HOMELESS PREVENTION & RAPID RE-HOUSING

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 353 | 1,327 | -1,000 |
| 5490000 - Oth Current Chgs & Obligations | 149,574 | 361,445 | 370,757 | 243,278 | 336,544 | -24,901 |
| 5511000 - Office Supplies | 0 | 5,000 | 5,000 | 843 | 500 | -4,500 |
| 5520000 - Operating Supplies | 0 | 5,000 | 5,000 | 0 | 500 | -4,500 |
| Operating Expenses: | \$149,574 | \$374,772 | \$384,084 | \$244,474 | \$339,871 | -\$34,901 |
| TOTAL EXPENDITURES: | \$149,574 | \$374,772 | \$384,084 | \$244,474 | \$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating increased primarily due to the re-budget of Marsh Landing Boardwalk repairs and Shingle Creek Boardwalk repairs**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

125-ENVIRONMENTAL LAND MAINTENANCE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 4,410,430 | \$ 5,051,390 | \$ 5,051,390 | \$ 0 | \$ 640,960 |
| Miscellaneous Revenues | \$ 65,627 | \$ 77,730 | \$ 77,730 | \$ 0 | \$ 12,103 |
| Less 5% Statutory Reduction | \$(223,803) | \$(256,456) | \$(256,456) | \$ 0 | \$(32,653) |
| Subtotal: | \$ 4,252,254 | \$ 4,872,664 | \$ 4,872,664 | \$ 0 | \$ 620,410 |
| Other Sources | \$ 30,745 | \$ 175,675 | \$ 175,675 | \$ 0 | \$ 144,930 |
| Fund Balance | \$ 8,051,438 | \$ 11,879,350 | \$ 12,029,350 | \$ 150,000 | \$ 3,977,912 |
| REVENUES TOTAL: | \$ 12,334,437 | \$ 16,927,689 | \$ 17,077,689 | \$ 150,000 | \$ 4,743,252 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 384,092 | \$ 407,881 | \$ 437,907 | \$ 30,026 | \$ 53,815 |
| Operating Expenses | \$ 1,171,005 | \$ 1,094,004 | \$ 1,483,563 | \$ 389,559 | \$ 312,558 |
| Capital Outlay | \$ 30,745 | \$ 175,675 | \$ 175,675 | \$ 0 | \$ 144,930 |
| Debt Service | \$ 4,477 | \$ 11,563 | \$ 11,563 | \$ 0 | \$ 7,086 |
| Subtotal: | \$ 1,590,319 | \$ 1,689,123 | \$ 2,108,708 | \$ 419,585 | \$ 518,389 |
| Transfers Out | \$ 185,269 | \$ 215,231 | \$ 215,231 | \$ 0 | \$ 29,962 |
| Reserves - Operating | \$ 382,923 | \$ 454,986 | \$ 454,986 | \$ 0 | \$ 72,063 |
| Reserves - Debt | \$ 2,239 | \$ 5,781 | \$ 5,781 | \$ 0 | \$ 3,542 |
| Reserves - Restricted | \$ 10,173,687 | \$ 14,562,568 | \$ 14,292,983 | \$(269,585) | \$ 4,119,296 |
| EXPENDITURES TOTAL: | \$ 12,334,437 | \$ 16,927,689 | \$ 17,077,689 | \$ 150,000 | \$ 4,743,252 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

125 – ENVIRONMENTAL LAND MAINTENANCE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 201,562 | 254,951 | 254,951 | 147,913 | 288,629 | 33,678 |
| 5120002 - Disaster Relief | 1,070 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,506 | -4,506 | 0 | -5,097 | -591 |
| 5140000 - Overtime | 258 | 2,500 | 2,500 | 6,059 | 2,500 | 0 |
| 5160000 - Compensated Annual Leave | 11,833 | 0 | 0 | 13,849 | 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 | 12,697 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 2,305 | 0 | 0 | 3,670 | 0 | 0 |
| 5210000 - Fica Taxes | 17,401 | 19,697 | 19,697 | 14,417 | 22,271 | 2,574 |
| 5220000 - Retirement Contributions | 29,147 | 34,597 | 34,597 | 26,432 | 44,040 | 9,443 |
| 5230000 - Health Insurance | 58,747 | 70,163 | 70,163 | 50,129 | 78,780 | 8,617 |
| 5231000 - Life Insurance | 237 | 261 | 261 | 183 | 295 | 34 |
| 5232000 - Dental Insurance | 1,406 | 1,509 | 1,509 | 1,068 | 1,550 | 41 |
| 5233000 - Lt Disability Insurance | 373 | 411 | 411 | 276 | 458 | 47 |
| 5233100 - St Disability Insurance | 558 | 746 | 746 | 414 | 812 | 66 |
| 5240000 - Workers' Compensation | 3,611 | 3,763 | 3,763 | 3,378 | 3,669 | -94 |
| Personnel Services: | \$348,283 | \$384,092 | \$384,092 | \$292,582 | \$437,907 | \$53,815 |
| 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 | 39,404 | 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 | 4,079 | 6,020 | 596 |
| 5430000 - Utility Services | 6,777 | 8,337 | 8,337 | 7,723 | 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 | 4,964 | -2,470 |
| 5460000 - Repair & Maintenance Svcs | 271,528 | 946,450 | 946,450 | 129,243 | 1,228,090 | 281,640 |
| 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 | 1,527 | 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 | 1,452 | -102 |
| 5490502 - OH-Property & Liability Insurance | 443 | 680 | 680 | 680 | 768 | 88 |
| 5490503 - OH-Dental Insurance | 359 | 375 | 375 | 375 | 369 | -6 |
| 5490504 - OH-Health Insurance | 1,500 | 1,325 | 1,325 | 1,325 | 1,848 | 523 |
| 5490505 - OH-Life/AD&D, STD, LTD | 267 | 304 | 304 | 304 | 282 | -22 |
| 5490509 - OH-Fleet Oversight | 1,552 | 1,365 | 1,365 | 1,365 | 1,986 | 621 |
| 5490510 - OH-Fleet Maint | 141 | 20,604 | 20,604 | 20,604 | 22,988 | 2,384 |
| 5490511 - OH-Fleet Fuel | 0 | 2,832 | 2,832 | 2,832 | 1,338 | -1,494 |
| 5520000 - Operating Supplies | 7,438 | 12,000 | 12,000 | 9,740 | 13,300 | 1,300 |
| 5520010 - Computer Software | 699 | 700 | 700 | 0 | 1,000 | 300 |
| 5521000 - Gas & Oil | 5,069 | 5,313 | 5,313 | 1,784 | 6,225 | 912 |
| 5522000 - Chemicals | 7,049 | 13,500 | 13,500 | 11,589 | 13,500 | 0 |
| 5525000 - Tools | 8,011 | 8,750 | 8,750 | 3,043 | 8,750 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|---------------------|---------------------|------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | \$464,912 | \$1,171,005 | \$1,171,005 | \$335,356 | \$1,483,563 | \$312,558 |
| 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 | 90,890 | 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 | 94,565 | 98,762 | 4,383 |
| Transfers Out: | \$164,219 | \$185,269 | \$185,269 | \$185,455 | \$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 | 14,292,983 | 4,119,296 |
| Reserves - Restricted: | \$0 | \$10,173,687 | \$12,277,322 | \$0 | \$14,292,983 | \$4,119,296 |
| TOTAL EXPENDITURES: | \$981,888 | \$12,334,437 | \$14,438,072 | \$847,474 | \$17,077,689 | \$4,743,252 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Live Oak Springs MSBU was adjusted based on prior year expenditures**
- **Fish Lake MSBU was adjusted to support the needed services for this program**
- **Boggy Creek was adjusted based on rounding calculation of the total assessment revenue**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance projections decreased based on the changes mentioned above. These decreases were partially offset by slight increases in the Fish Lake and Live Oak Springs communities' assessment rates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

128-POND MAINTENANCE MSBU FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|-------------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 1,343,578 | \$ 1,501,523 | \$ 1,503,366 | \$ 1,843 | \$ 159,788 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(67,183)</u> | <u>\$(75,079)</u> | <u>\$(75,172)</u> | <u>\$(93)</u> | <u>\$(7,989)</u> |
| Subtotal: | \$ 1,276,395 | \$ 1,426,444 | \$ 1,428,194 | \$ 1,750 | \$ 151,799 |
| | | | | | |
| Fund Balance | \$ 494,097 | \$ 465,439 | \$ 461,062 | \$(4,377) | \$(33,035) |
| REVENUES TOTAL: | <u>\$ 1,770,492</u> | <u>\$ 1,891,883</u> | <u>\$ 1,889,256</u> | <u>\$(2,627)</u> | <u>\$ 118,764</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 1,380,049 | \$ 1,493,731 | \$ 1,491,104 | \$(2,627) | \$ 111,055 |
| Subtotal: | \$ 1,380,049 | \$ 1,493,731 | \$ 1,491,104 | \$(2,627) | \$ 111,055 |
| | | | | | |
| Transfers Out | \$ 390,443 | \$ 398,152 | \$ 398,152 | \$ 0 | \$ 7,709 |
| EXPENDITURES TOTAL: | <u>\$ 1,770,492</u> | <u>\$ 1,891,883</u> | <u>\$ 1,889,256</u> | <u>\$(2,627)</u> | <u>\$ 118,764</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

128-POND MAINTENANCE MSBU

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 21,881 | 26,876 | 26,876 | 25,929 | 30,069 | 3,193 |
| 5430000 - Utility Services | 4,121 | 14,500 | 14,500 | 10,761 | 17,155 | 2,655 |
| 5460000 - Repair & Maintenance Svcs | 745,436 | 1,338,673 | 1,446,635 | 565,129 | 1,443,880 | 105,207 |
| 5470000 - Printing And Binding | 177 | 0 | 0 | 530 | 0 | 0 |
| Operating Expenses: | \$771,615 | \$1,380,049 | \$1,488,011 | \$602,349 | \$1,491,104 | \$111,055 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 390,692 | 375,120 | 375,120 | 375,120 | 382,829 | 7,709 |
| 5910102 - Tran Out-transportation Trust | 15,094 | 15,323 | 15,323 | 15,323 | 15,323 | 0 |
| Transfers Out: | \$405,786 | \$390,443 | \$390,443 | \$390,443 | \$398,152 | \$7,709 |
| TOTAL EXPENDITURES: | \$1,177,401 | \$1,770,492 | \$1,878,454 | \$992,792 | \$1,889,256 | \$118,764 |

FUND 129 – STREET LIGHTING 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 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 services provided.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

129-STREET LIGHTING MSBU FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 423,179 | \$ 334,784 | \$ 334,784 | \$ 0 | \$(88,395) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(21,160)</u> | <u>\$(16,742)</u> | <u>\$(16,742)</u> | <u>\$ 0</u> | <u>\$ 4,418</u> |
| Subtotal: | \$ 402,019 | \$ 318,042 | \$ 318,042 | \$ 0 | \$(83,977) |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 30,329</u> | <u>\$ 79,308</u> | <u>\$ 79,308</u> | <u>\$ 0</u> | <u>\$ 48,979</u> |
| REVENUES TOTAL: | <u>\$ 432,348</u> | <u>\$ 397,350</u> | <u>\$ 397,350</u> | <u>\$ 0</u> | <u>\$(34,998)</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 353,697</u> | <u>\$ 337,309</u> | <u>\$ 337,309</u> | <u>\$ 0</u> | <u>\$(16,388)</u> |
| Subtotal: | \$ 353,697 | \$ 337,309 | \$ 337,309 | \$ 0 | \$(16,388) |
| | | | | | |
| <u>Transfers Out</u> | <u>\$ 78,651</u> | <u>\$ 60,041</u> | <u>\$ 60,041</u> | <u>\$ 0</u> | <u>\$(18,610)</u> |
| EXPENDITURES TOTAL: | <u>\$ 432,348</u> | <u>\$ 397,350</u> | <u>\$ 397,350</u> | <u>\$ 0</u> | <u>\$(34,998)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

129-STREET LIGHTING MSBU

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 231,073 | 330,613 | -14,618 |
| Operating Expenses: | \$301,477 | \$353,697 | \$371,648 | \$239,235 | \$337,309 | -\$16,388 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 69,836 | 78,651 | 78,651 | 78,651 | 60,041 | -18,610 |
| Transfers Out: | \$69,836 | \$78,651 | \$78,651 | \$78,651 | \$60,041 | -\$18,610 |
| TOTAL EXPENDITURES: | \$371,313 | \$432,348 | \$450,299 | \$317,886 | \$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 Court performing court-related functions. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted in accordance with Policy**

REVENUES

The revenues deposited in this Fund are \$2.00 of a \$4.00 recording fee which is collected by the Clerk of the Circuit Court. Other sources include miscellaneous revenues and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Charges for Services and Fund Balance were revised due to updated estimates, which were offset by a reduction to the Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

130-COURT RELATED TECHNOLOGY FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 1,109,711 | \$ 876,756 | \$ 949,342 | \$ 72,586 | \$(160,369) |
| Less 5% Statutory Reduction | \$(55,486) | \$(43,838) | \$(47,467) | \$(3,629) | \$ 8,019 |
| Subtotal: | \$ 1,054,225 | \$ 832,918 | \$ 901,875 | \$ 68,957 | \$(152,350) |
| Transfers In | \$ 418,985 | \$ 793,854 | \$ 684,174 | \$(109,680) | \$ 265,189 |
| Fund Balance | \$ 619,799 | \$ 609,168 | \$ 648,495 | \$ 39,327 | \$ 28,696 |
| REVENUES TOTAL: | \$ 2,093,009 | \$ 2,235,940 | \$ 2,234,544 | \$(1,396) | \$ 141,535 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 689,264 | \$ 709,962 | \$ 707,594 | \$(2,368) | \$ 18,330 |
| Operating Expenses | \$ 754,637 | \$ 872,528 | \$ 873,711 | \$ 1,183 | \$ 119,074 |
| Capital Outlay | \$ 148,600 | \$ 263,000 | \$ 263,000 | \$ 0 | \$ 114,400 |
| Subtotal: | \$ 1,592,501 | \$ 1,845,490 | \$ 1,844,305 | \$(1,185) | \$ 251,804 |
| Transfers Out | \$ 91,108 | \$ 128,631 | \$ 128,631 | \$ 0 | \$ 37,523 |
| Reserves - Operating | \$ 409,400 | \$ 261,819 | \$ 261,608 | \$(211) | \$(147,792) |
| EXPENDITURES TOTAL: | \$ 2,093,009 | \$ 2,235,940 | \$ 2,234,544 | \$(1,396) | \$ 141,535 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

130 - COURT RELATED TECHNOLOGY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 348,165 | 463,425 | 463,425 | 369,005 | 492,639 | 29,214 |
| 5120002 - Disaster Relief | 244 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -8,136 | -8,136 | 0 | -8,673 | -537 |
| 5140000 - Overtime | 963 | 1,500 | 1,500 | 691 | 3,000 | 1,500 |
| 5140003 - Overtime- Disaster Relief | 12 | 0 | 0 | 0 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 18,784 | 0 | 0 | 13,726 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 4,663 | 0 | 0 | 10,325 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,908 | 0 | 0 | 1,984 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 5,482 | 0 | 0 | 3,858 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 12,237 | 0 | 0 | 19,158 | 0 | 0 |
| 5210000 - Fica Taxes | 28,517 | 35,568 | 35,568 | 30,844 | 37,915 | 2,347 |
| 5220000 - Retirement Contributions | 47,076 | 63,091 | 63,091 | 54,269 | 67,555 | 4,464 |
| 5230000 - Health Insurance | 81,983 | 128,661 | 128,661 | 86,031 | 109,737 | -18,924 |
| 5231000 - Life Insurance | 363 | 472 | 472 | 369 | 503 | 31 |
| 5232000 - Dental Insurance | 1,278 | 1,898 | 1,898 | 1,502 | 2,046 | 148 |
| 5233000 - Lt Disability Insurance | 568 | 742 | 742 | 566 | 793 | 51 |
| 5233100 - St Disability Insurance | 851 | 1,346 | 1,346 | 848 | 1,434 | 88 |
| 5240000 - Workers' Compensation | 625 | 697 | 697 | 625 | 645 | -52 |
| Personnel Services: | \$553,721 | \$689,264 | \$689,264 | \$593,801 | \$707,594 | \$18,330 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 125,000 | 125,000 | 125,000 | 125,000 | 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 |
| 5420000 - Freight & Postage Services | 0 | 0 | 0 | 58 | 0 | 0 |
| 5440000 - Rentals And Leases | 2,340 | 0 | 0 | 3,787 | 0 | 0 |
| 5450000 - Insurance | 5,311 | 2,094 | 2,094 | 2,094 | 2,604 | 510 |
| 5460000 - Repair & Maintenance Svcs | 140,902 | 73,635 | 95,635 | 60,890 | 115,135 | 41,500 |
| 5460010 - Repairs & Maint Software | 0 | 0 | 0 | 17,291 | 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 | 1,878 | -150 |
| 5490502 - OH-Property & Liability Insurance | 472 | 192 | 192 | 192 | 403 | 211 |
| 5490503 - OH-Dental Insurance | 390 | 486 | 486 | 486 | 474 | -12 |
| 5490504 - OH-Health Insurance | 1,630 | 1,728 | 1,728 | 1,728 | 2,382 | 654 |
| 5490505 - OH-Life/AD&D, STD, LTD | 290 | 396 | 396 | 396 | 366 | -30 |
| 5511000 - Office Supplies | 3,080 | 7,290 | 7,290 | 5,051 | 7,400 | 110 |
| 5512000 - Office Equipment | 35,741 | 50,900 | 50,900 | 34,577 | 58,478 | 7,578 |
| 5520000 - Operating Supplies | 36,691 | 79,880 | 79,880 | 27,316 | 77,180 | -2,700 |
| 5520010 - Computer Software | 9,864 | 219,545 | 219,545 | 57,169 | 199,545 | -20,000 |
| 5520011 - Computer Software, SAAS | 18,462 | 0 | 0 | 0 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capital | 169,695 | 56,850 | 56,850 | 44,202 | 85,353 | 28,503 |
| 5520021 - Computer Hardware, Operating | 11,690 | 10,000 | 10,000 | 22 | 52,500 | 42,500 |
| 5540000 - Books,pubs,subs & Memberships | 4,396 | 3,500 | 3,500 | 1,696 | 4,000 | 500 |
| 5541000 - Registration Fees | 700 | 1,000 | 1,000 | 800 | 3,000 | 2,000 |
| 5550000 - Training | 0 | 3,500 | 3,500 | 0 | 3,500 | 0 |
| Operating Expenses: | \$573,512 | \$754,637 | \$776,637 | \$385,258 | \$873,711 | \$119,074 |

130 - COURT RELATED TECHNOLOGY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 120,600 | 45,973 | 222,000 | 79,400 |
| Capital Outlay: | \$75,475 | \$148,600 | \$126,600 | \$45,973 | \$263,000 | \$114,400 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 117,115 | 91,108 | 91,108 | 91,108 | 128,631 | 37,523 |
| Transfers Out: | \$117,115 | \$91,108 | \$91,108 | \$91,108 | \$128,631 | \$37,523 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 255,875 | 290,149 | 0 | 261,608 | 5,733 |
| 5990020 - Reserve For Contingency | 0 | 153,525 | 187,798 | 0 | 0 | -153,525 |
| Reserves - Operating: | \$0 | \$409,400 | \$477,947 | \$0 | \$261,608 | -\$147,792 |
| 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 | \$1,116,140 | \$2,234,544 | \$141,535 |

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).

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Operating expenditures reflect the updated amounts for Medicaid reimbursement
- Capital Outlay includes a re-budget for a Foam Truck conversion

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- Revenue estimates were revised

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

134-COUNTYWIDE FIRE/EMS FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 37,862,626 | \$ 42,923,989 | \$ 42,923,989 | \$ 0 | \$ 5,061,363 |
| PY Delinquent Ad Valorem Tax | \$ 3,500 | \$ 1,000 | \$ 1,000 | \$ 0 | \$(2,500) |
| Permits, Fees & Special Assessments | \$ 51,527,420 | \$ 54,642,571 | \$ 54,642,571 | \$ 0 | \$ 3,115,151 |
| Intergovernmental Revenue | \$ 97,000 | \$ 108,535 | \$ 108,535 | \$ 0 | \$ 11,535 |
| Charges For Services | \$ 18,239,037 | \$ 19,107,940 | \$ 19,225,182 | \$ 117,242 | \$ 986,145 |
| Miscellaneous Revenues | \$ 2,734,982 | \$ 2,308,256 | \$ 3,202,695 | \$ 894,439 | \$ 467,713 |
| Less 5% Statutory Reduction | \$(5,522,727) | \$(5,954,114) | \$(6,005,199) | \$(51,085) | \$(482,472) |
| Subtotal: | \$ 104,941,838 | \$ 113,138,177 | \$ 114,098,773 | \$ 960,596 | \$ 9,156,935 |
| Transfers In | \$ 5,949,328 | \$ 6,145,287 | \$ 6,155,287 | \$ 10,000 | \$ 205,959 |
| Other Sources | \$ 153,309 | \$ 118,000 | \$ 118,000 | \$ 0 | \$(35,309) |
| Fund Balance | \$ 22,878,074 | \$ 35,990,759 | \$ 40,016,855 | \$ 4,026,096 | \$ 17,138,781 |
| REVENUES TOTAL: | \$ 133,922,549 | \$ 155,392,223 | \$ 160,388,915 | \$ 4,996,692 | \$ 26,466,366 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 59,500,946 | \$ 67,567,364 | \$ 67,970,127 | \$ 402,763 | \$ 8,469,181 |
| Operating Expenses | \$ 25,461,584 | \$ 28,062,516 | \$ 28,821,094 | \$ 758,578 | \$ 3,359,510 |
| Capital Outlay | \$ 271,246 | \$ 387,785 | \$ 405,785 | \$ 18,000 | \$ 134,539 |
| Debt Service | \$ 3,660,645 | \$ 4,081,342 | \$ 4,081,342 | \$ 0 | \$ 420,697 |
| Subtotal: | \$ 88,894,421 | \$ 100,099,007 | \$ 101,278,348 | \$ 1,179,341 | \$ 12,383,927 |
| Transfers Out | \$ 12,600,073 | \$ 23,341,275 | \$ 27,158,626 | \$ 3,817,351 | \$ 14,558,553 |
| Reserves - Operating | \$ 25,326,455 | \$ 27,840,208 | \$ 27,840,208 | \$ 0 | \$ 2,513,753 |
| Reserves - Debt | \$ 2,553,185 | \$ 2,034,328 | \$ 2,034,328 | \$ 0 | \$(518,857) |
| Reserves - Capital | \$ 1,781,268 | \$ 2,077,405 | \$ 2,077,405 | \$ 0 | \$ 296,137 |
| Reserves - Assigned | \$ 2,767,147 | \$ 0 | \$ 0 | \$ 0 | \$(2,767,147) |
| EXPENDITURES TOTAL: | \$ 133,922,549 | \$ 155,392,223 | \$ 160,388,915 | \$ 4,996,692 | \$ 26,466,366 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

134 – COUNTYWIDE FIRE/EMS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 23,784,529 | 29,934,125 | 30,046,342 | 21,130,324 | 35,317,024 | 5,382,899 |
| 5120002 - Disaster Relief | 50,819 | 0 | 0 | 0 | 0 | 0 |
| 5120030 - Holiday Pay | 384,660 | 596,000 | 596,000 | 510,972 | 606,871 | 10,871 |
| 5122000 - Car Allowance | 64 | 0 | 0 | 3,311 | 5,803 | 5,803 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 188 | 224 | 224 |
| 5124000 - Exec Deferred Compensation | 36,358 | 37,385 | 37,385 | 36,771 | 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 | -699,674 | -99,297 |
| 5130002 - Other Salaries & Wages-Standby | 341,229 | 0 | 0 | 191,607 | 275,000 | 275,000 |
| 5130003 - Other Salaries & Wages-Deploym | 12,311 | 0 | 0 | 1,659 | 0 | 0 |
| 5130004 - Other Salaries & Wages-BC Work | 275,135 | 390,000 | 390,000 | 0 | 0 | -390,000 |
| 5130005 - DC Backfill | 64,068 | 140,000 | 140,000 | 79,092 | 140,000 | 0 |
| 5140000 - Overtime | 2,613,282 | 2,719,896 | 2,813,239 | 3,332,130 | 3,405,730 | 685,834 |
| 5140001 - Overtime-Deployment | 17,031 | 0 | 0 | 2,529 | 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 | 2,839,022 | 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 | 91,041 | 113,989 | 589 |
| 5150031 - Tuition Reimbursement - CBA | 7,902 | 50,000 | 50,000 | 7,587 | 50,000 | 0 |
| 5150032 - Tuition Reimbursement - Non-CBA | 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 | 126,095 | 233,457 | 3,097 |
| 5160000 - Compensated Annual Leave | 1,741,071 | 0 | 0 | 1,739,226 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 70,214 | 0 | 0 | 82,279 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 24,573 | 0 | 0 | 25,613 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,206,917 | 0 | 0 | 1,138,066 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 100,049 | 0 | 0 | 141,639 | 0 | 0 |
| 5210000 - Fica Taxes | 2,455,431 | 2,514,014 | 2,514,014 | 2,307,895 | 2,919,394 | 405,380 |
| 5220000 - Retirement Contributions | 9,257,695 | 10,466,952 | 10,466,952 | 9,322,769 | 12,225,922 | 1,758,970 |
| 5230000 - Health Insurance | 6,102,924 | 7,903,669 | 7,903,669 | 5,678,240 | 8,440,564 | 536,895 |
| 5231000 - Life Insurance | 23,636 | 34,614 | 34,614 | 24,197 | 40,405 | 5,791 |
| 5232000 - Dental Insurance | 122,626 | 147,904 | 147,904 | 110,821 | 154,981 | 7,077 |
| 5233000 - Lt Disability Insurance | 37,374 | 45,307 | 45,307 | 36,871 | 53,807 | 8,500 |
| 5233100 - St Disability Insurance | 55,876 | 80,707 | 80,707 | 55,087 | 95,875 | 15,168 |
| 5240000 - Workers' Compensation | 1,555,236 | 1,442,169 | 1,442,169 | 1,268,140 | 1,499,144 | 56,975 |
| 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 | \$50,376,596 | \$67,970,127 | \$8,469,181 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 4,134 | 40,670 | 40,670 | 64,610 | 12,500 | -28,170 |
| 5310006 - Legal Fees | 35,931 | 160,000 | 160,000 | 57,347 | 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 | 1,110,867 | 3,448,877 | 1,671,948 |
| 5400000 - Travel And Per Diem | 15,807 | 51,257 | 51,257 | 15,844 | 51,257 | 0 |
| 5410000 - Communications | 243,190 | 291,053 | 291,053 | 184,730 | 295,039 | 3,986 |

134 – COUNTYWIDE FIRE/EMS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5420000 - Freight & Postage Services | 3,762 | 5,500 | 5,500 | 1,066 | 6,000 | 500 |
| 5430000 - Utility Services | 451,396 | 478,694 | 478,694 | 375,248 | 676,922 | 198,228 |
| 5440000 - Rentals And Leases | 12,391 | 93,173 | 93,173 | 80,114 | 93,955 | 782 |
| 5450000 - Insurance | 721,704 | 569,939 | 569,939 | 569,939 | 874,732 | 304,793 |
| 5460000 - Repair & Maintenance Svcs | 1,066,518 | 1,237,184 | 1,237,184 | 733,106 | 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 | 157,060 | 341,440 | 88,918 |
| 5462000 - Rep & Maint-automotive | 1,533,446 | 1,312,000 | 1,312,000 | 817,545 | 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 | 2,704 | 5,028 | 0 |
| 5480000 - Promotional Activities | 10,367 | 11,000 | 11,000 | 5,632 | 11,000 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 641,992 | 836,600 | 836,600 | 832,880 | 991,600 | 155,000 |
| 5490400 - Bad Debt | 10,184,114 | 10,308,844 | 10,308,844 | 8,049,880 | 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 | 147,484 | -4,254 |
| 5490502 - OH-Property & Liability Insurance | 64,081 | 52,137 | 52,137 | 52,137 | 135,409 | 83,272 |
| 5490503 - OH-Dental Insurance | 33,766 | 36,285 | 36,285 | 36,285 | 37,113 | 828 |
| 5490504 - OH-Health Insurance | 141,132 | 129,005 | 129,005 | 129,005 | 186,481 | 57,476 |
| 5490505 - OH-Life/AD&D, STD, LTD | 25,109 | 29,562 | 29,562 | 29,562 | 28,664 | -898 |
| 5490509 - OH-Fleet Oversight | 31,234 | 24,747 | 24,747 | 24,747 | 57,593 | 32,846 |
| 5490510 - OH-Fleet Maint | 916,827 | 497,934 | 497,934 | 497,934 | 505,737 | 7,803 |
| 5490511 - OH-Fleet Fuel | 0 | 51,330 | 51,330 | 51,330 | 107,040 | 55,710 |
| 5510000 - Office Supplies | 24,867 | 40,816 | 40,816 | 19,627 | 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 | 1,987,709 | 755,357 | 1,050,227 | -1,061,025 |
| 5520005 - OS Personal Protect Equip | 233,625 | 430,491 | 438,783 | 258,068 | 325,844 | -104,647 |
| 5520010 - Computer Software | 50,309 | 99,675 | 99,675 | 99,089 | 102,500 | 2,825 |
| 5520020 - Computer Hardware, Non-Capital | 59,131 | 278,362 | 278,362 | 215,219 | 211,200 | -67,162 |
| 5521000 - Gas & Oil | 409,709 | 524,372 | 524,372 | 252,963 | 507,400 | -16,972 |
| 5521005 - Gas & Oil-Direct | 307,895 | 375,628 | 375,628 | 274,624 | 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 | 338,049 | 478,599 | 81,649 |
| 5528000 - Medicine | 0 | 0 | 0 | 0 | 178,200 | 178,200 |
| 5540000 - Books,pubs,subs & Memberships | 8,172 | 15,741 | 20,460 | 7,478 | 20,336 | 4,595 |
| 5541000 - Registration Fees | 4,946 | 31,230 | 31,230 | 5,658 | 31,230 | 0 |
| 5550000 - Training | 139,648 | 493,145 | 623,693 | 299,724 | 616,056 | 122,911 |
| Operating Expenses: | \$22,440,015 | \$25,461,584 | \$25,481,600 | \$18,376,834 | \$28,821,094 | \$3,359,510 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 136,199 | 98,137 | 438,835 | 105,071 | 278,785 | 180,648 |
| 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 | \$857,334 | \$267,405 | \$405,785 | \$134,539 |
| Debt Service: | | | | | | |
| 5710000 - Principal | 2,392,617 | 3,048,529 | 3,048,529 | 2,869,470 | 3,408,867 | 360,338 |
| 5710004 - Principal - Lessee | 130,939 | 0 | 0 | 0 | 0 | 0 |

134 – COUNTYWIDE FIRE/EMS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Debt Service: | | | | | | |
| 5710005 - Principal-SBITAs | 23,107 | 0 | 0 | 0 | 0 | 0 |
| 5720000 - Interest | 455,225 | 612,116 | 612,116 | 588,441 | 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 | \$3,457,912 | \$4,081,342 | \$420,697 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 3,614,595 | 3,894,067 | 3,894,067 | 3,894,067 | 5,016,165 | 1,122,098 |
| 5910158 - Tran Out-intergov Radio Commun | 252,051 | 272,558 | 272,558 | 272,558 | 293,597 | 21,039 |
| 5910242 - Transfers Out Fund 242 | 301,120 | 300,733 | 300,733 | 300,733 | 374,983 | 74,250 |
| 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 | 14,869,699 | 18,304,653 | 13,104,101 |
| 5910510 - Tran Out Fleet | 19,927 | 0 | 0 | 0 | 0 | 0 |
| 5910704 - Transfers out-Property Appr | 439,521 | 474,222 | 474,222 | 475,156 | 494,902 | 20,680 |
| 5910705 - Transfers out-Sheriff | 2,247,625 | 2,457,941 | 2,457,941 | 2,457,941 | 2,674,326 | 216,385 |
| Transfers Out: | \$23,189,475 | \$12,600,073 | \$22,269,220 | \$22,270,154 | \$27,158,626 | \$14,558,553 |
| 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 | \$94,748,901 | \$160,388,915 | \$26,466,366 |

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).

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

137-HOME FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 7,669,214 | \$ 7,381,533 | \$ 7,381,533 | \$ 0 | \$(287,681) |
| Subtotal: | \$ 7,669,214 | \$ 7,381,533 | \$ 7,381,533 | \$ 0 | \$(287,681) |
| Fund Balance | \$ 1,174,867 | \$ 0 | \$ 0 | \$ 0 | \$(1,174,867) |
| REVENUES TOTAL: | \$ 8,844,081 | \$ 7,381,533 | \$ 7,381,533 | \$ 0 | \$(1,462,548) |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 91,629 | \$ 91,097 | \$ 91,097 | \$ 0 | \$(532) |
| Operating Expenses | \$ 6,640,958 | \$ 5,856,927 | \$ 5,856,927 | \$ 0 | \$(784,031) |
| Grants and Aids | \$ 2,111,494 | \$ 1,433,509 | \$ 1,433,509 | \$ 0 | \$(677,985) |
| Subtotal: | \$ 8,844,081 | \$ 7,381,533 | \$ 7,381,533 | \$ 0 | \$(1,462,548) |
| EXPENDITURES TOTAL: | \$ 8,844,081 | \$ 7,381,533 | \$ 7,381,533 | \$ 0 | \$(1,462,548) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

137 – HOME FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 30,736 | 56,825 | 56,825 | 38,003 | 59,103 | 2,278 |
| 5130001 - Vacancy Factor | 0 | -1,038 | -1,038 | 0 | -1,079 | -41 |
| 5140000 - Overtime | 68 | 2,500 | 2,500 | 670 | 2,500 | 0 |
| 5150300 - Class C Meals | 33 | 0 | 0 | 21 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 674 | 0 | 0 | 2,120 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,337 | 0 | 0 | 852 | 0 | 0 |
| 5210000 - Fica Taxes | 2,579 | 4,537 | 4,537 | 3,051 | 4,713 | 176 |
| 5220000 - Retirement Contributions | 4,276 | 8,050 | 8,050 | 5,656 | 8,397 | 347 |
| 5230000 - Health Insurance | 9,586 | 19,921 | 19,921 | 10,661 | 16,617 | -3,304 |
| 5231000 - Life Insurance | 32 | 60 | 60 | 38 | 63 | 3 |
| 5232000 - Dental Insurance | 227 | 419 | 419 | 264 | 426 | 7 |
| 5233000 - Lt Disability Insurance | 50 | 94 | 94 | 59 | 99 | 5 |
| 5233100 - St Disability Insurance | 75 | 172 | 172 | 88 | 178 | 6 |
| 5240000 - Workers' Compensation | 54 | 89 | 89 | 62 | 80 | -9 |
| 5250000 - Unemployment Compensation | 0 | 0 | 0 | 324 | 0 | 0 |
| Personnel Services: | \$50,727 | \$91,629 | \$91,629 | \$61,868 | \$91,097 | -\$532 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 5,237 | 60,000 | 60,000 | 11,982 | 60,000 | 0 |
| 5400000 - Travel And Per Diem | 1,625 | 7,000 | 7,000 | 516 | 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 | 542 | 21 |
| 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 | 625,939 | 5,766,485 | -782,504 |
| 5490502 - OH-Property & Liability Insurance | 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 & Memberships | 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 | \$639,257 | \$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 | \$2,666,312 | \$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.

REVENUES

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

139-CRIMINAL JUSTICE TRAINING FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|---------------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Judgment, Fines & Forfeits | \$ 73,838 | \$ 66,570 | \$ 66,570 | \$ 0 | \$(7,268) |
| Miscellaneous Revenues | \$ 136 | \$ 0 | \$ 0 | \$ 0 | \$(136) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(3,699)</u> | <u>\$(3,328)</u> | <u>\$(3,328)</u> | <u>\$ 0</u> | <u>\$ 371</u> |
| Subtotal: | <u>\$ 70,275</u> | <u>\$ 63,242</u> | <u>\$ 63,242</u> | <u>\$ 0</u> | <u>\$(7,033)</u> |
| <u>Fund Balance</u> | <u>\$ 11,592</u> | <u>\$ 24,396</u> | <u>\$ 24,396</u> | <u>\$ 0</u> | <u>\$ 12,804</u> |
| REVENUES TOTAL: | <u><u>\$ 81,867</u></u> | <u><u>\$ 87,638</u></u> | <u><u>\$ 87,638</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 5,771</u></u> |
| <u>EXPENDITURES:</u> | | | | | |
| <u>Transfers Out</u> | <u>\$ 81,867</u> | <u>\$ 87,638</u> | <u>\$ 87,638</u> | <u>\$ 0</u> | <u>\$ 5,771</u> |
| EXPENDITURES TOTAL: | <u><u>\$ 81,867</u></u> | <u><u>\$ 87,638</u></u> | <u><u>\$ 87,638</u></u> | <u><u>\$ 0</u></u> | <u><u>\$ 5,771</u></u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

139-CRIMINAL JUSTICE TRAINING FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 FUND

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 is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-relating purposes (Section 328.66 and 328.72, Florida Statutes).

REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

141-BOATING IMPROVEMENT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 101,629 | \$ 93,486 | \$ 93,486 | \$ 0 | \$(8,143) |
| Miscellaneous Revenues | \$ 7,200 | \$ 7,580 | \$ 7,580 | \$ 0 | \$ 380 |
| Less 5% Statutory Reduction | \$(3,856) | \$(5,054) | \$(5,054) | \$ 0 | \$(1,198) |
| Subtotal: | \$ 104,973 | \$ 96,012 | \$ 96,012 | \$ 0 | \$(8,961) |
| Fund Balance | \$ 799,471 | \$ 511,399 | \$ 914,090 | \$ 402,691 | \$ 114,619 |
| REVENUES TOTAL: | \$ 904,444 | \$ 607,411 | \$ 1,010,102 | \$ 402,691 | \$ 105,658 |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 410,972 | \$ 0 | \$ 402,691 | \$ 402,691 | \$(8,281) |
| Subtotal: | \$ 410,972 | \$ 0 | \$ 402,691 | \$ 402,691 | \$(8,281) |
| Transfers Out | \$ 10,545 | \$ 17,017 | \$ 17,017 | \$ 0 | \$ 6,472 |
| Reserves - Operating | \$ 1,758 | \$ 2,837 | \$ 2,837 | \$ 0 | \$ 1,079 |
| Reserves - Capital | \$ 481,169 | \$ 587,557 | \$ 587,557 | \$ 0 | \$ 106,388 |
| EXPENDITURES TOTAL: | \$ 904,444 | \$ 607,411 | \$ 1,010,102 | \$ 402,691 | \$ 105,658 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

141-BOATING IMPROVEMENT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|-----------------|------------------|------------------|-----------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 10,711 | 410,972 | 410,737 | 13,644 | 402,691 | -8,281 |
| Capital Outlay: | \$10,711 | \$410,972 | \$410,737 | \$13,644 | \$402,691 | -\$8,281 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 10,475 | 10,545 | 10,545 | 10,545 | 17,017 | 6,472 |
| Transfers Out: | \$10,475 | \$10,545 | \$10,545 | \$10,545 | \$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 | \$24,189 | \$1,010,102 | \$105,658 |

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

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. This Fund reflects the remaining funds from the prior program.

REVENUES

Due to the restructuring of the Mobility Fee District, this Fund will no longer receive new revenue and will only include Fund Balance or Mobility Fee Credits from currently funded capital projects.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

142 - MOBILITY FEE EAST DISTRICT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 57,610 | \$ 0 | \$ 57,610 | \$ 57,610 | \$ 0 |
| Subtotal: | \$ 57,610 | \$ 0 | \$ 57,610 | \$ 57,610 | \$ 0 |
| Fund Balance | \$ 16,019,701 | \$ 0 | \$ 9,602,780 | \$ 9,602,780 | \$(6,416,921) |
| REVENUES TOTAL: | \$ 16,077,311 | \$ 0 | \$ 9,660,390 | \$ 9,660,390 | \$(6,416,921) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 16,077,311 | \$ 0 | \$ 9,660,390 | \$ 9,660,390 | \$(6,416,921) |
| Subtotal: | \$ 16,077,311 | \$ 0 | \$ 9,660,390 | \$ 9,660,390 | \$(6,416,921) |
| EXPENDITURES TOTAL: | \$ 16,077,311 | \$ 0 | \$ 9,660,390 | \$ 9,660,390 | \$(6,416,921) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

142-MOBILITY FEE EAST DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|------------------------------------|--------------------|---------------------|---------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 2,282,972 | 16,077,311 | 15,956,609 | 6,577,856 | 9,660,390 | -6,416,921 |
| Capital Outlay: | \$2,282,972 | \$16,077,311 | \$15,956,609 | \$6,577,856 | \$9,660,390 | -\$6,416,921 |
| 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 | \$6,577,856 | \$9,660,390 | -\$6,416,921 |

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved to another funding source, which was offset by Reserves for Capital Undesignated**

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. Other Sources include Lease Proceeds for street lighting.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

143 - MOBILITY FEE WEST DISTRICT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|------------------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 47,503,930 | \$ 22,937,032 | \$ 43,922,135 | \$ 20,985,103 | \$(3,581,795) |
| Less 5% Statutory Reduction | <u>\$(1,353,680)</u> | <u>\$(1,146,852)</u> | <u>\$(1,146,852)</u> | \$ 0 | <u>\$ 206,828</u> |
| Subtotal: | \$ 46,150,250 | \$ 21,790,180 | \$ 42,775,283 | \$ 20,985,103 | \$(3,374,967) |
| Other Sources | \$ 0 | \$ 3,704,750 | \$ 3,704,750 | \$ 0 | \$ 3,704,750 |
| Fund Balance | <u>\$ 154,161,538</u> | <u>\$ 17,884,467</u> | <u>\$ 122,101,312</u> | <u>\$ 104,216,845</u> | <u>\$(32,060,226)</u> |
| REVENUES TOTAL: | <u>\$ 200,311,788</u> | <u>\$ 43,379,397</u> | <u>\$ 168,581,345</u> | <u>\$ 125,201,948</u> | <u>\$(31,730,443)</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 0 | \$ 0 |
| Capital Outlay | <u>\$ 148,411,051</u> | <u>\$ 20,613,444</u> | <u>\$ 143,240,412</u> | <u>\$ 122,626,968</u> | <u>\$(5,170,639)</u> |
| Subtotal: | \$ 148,561,051 | \$ 20,763,444 | \$ 143,390,412 | \$ 122,626,968 | \$(5,170,639) |
| Transfers Out | \$ 68,775 | \$ 159,859 | \$ 159,859 | \$ 0 | \$ 91,084 |
| Reserves - Capital | <u>\$ 51,681,962</u> | <u>\$ 22,456,094</u> | <u>\$ 25,031,074</u> | <u>\$ 2,574,980</u> | <u>\$(26,650,888)</u> |
| EXPENDITURES TOTAL: | <u>\$ 200,311,788</u> | <u>\$ 43,379,397</u> | <u>\$ 168,581,345</u> | <u>\$ 125,201,948</u> | <u>\$(31,730,443)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

143-MOBILITY FEE WEST DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 33,500,754 | 143,240,412 | -5,170,639 |
| Capital Outlay: | \$15,280,718 | \$148,411,051 | \$153,129,249 | \$33,500,754 | \$143,240,412 | -\$5,170,639 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 91,346 | 68,775 | 68,775 | 68,775 | 159,859 | 91,084 |
| Transfers Out: | \$91,346 | \$68,775 | \$68,775 | \$68,775 | \$159,859 | \$91,084 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 51,681,962 | 25,816,882 | 0 | 25,031,074 | -26,650,888 |
| Reserves - Capital: | \$0 | \$51,681,962 | \$25,816,882 | \$0 | \$25,031,074 | -\$26,650,888 |
| 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 | \$33,592,610 | \$168,581,345 | -\$31,730,443 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves - Restricted were adjusted based on revised revenue projections**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue increased due to revised projections for traffic infractions**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

145 - RED LIGHT CAMERAS FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|----------------------------|--------------------------------|------------------------------|--------------------------|--------------------------|
| REVENUES: | | | | | |
| Judgment, Fines & Forfeits | \$ 731,765 | \$ 1,113,000 | \$ 1,281,462 | \$ 168,462 | \$ 549,697 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(36,588)</u> | <u>\$(55,650)</u> | <u>\$(64,073)</u> | <u>\$(8,423)</u> | <u>\$(27,485)</u> |
| Subtotal: | \$ 695,177 | \$ 1,057,350 | \$ 1,217,389 | \$ 160,039 | \$ 522,212 |
| <u>Fund Balance</u> | <u>\$ 1,692,412</u> | <u>\$ 1,953,151</u> | <u>\$ 1,953,151</u> | <u>\$ 0</u> | <u>\$ 260,739</u> |
| REVENUES TOTAL: | <u>\$ 2,387,589</u> | <u>\$ 3,010,501</u> | <u>\$ 3,170,540</u> | <u>\$ 160,039</u> | <u>\$ 782,951</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 657,700 | \$ 1,257,700 | \$ 1,257,700 | \$ 0 | \$ 600,000 |
| <u>Capital Outlay</u> | <u>\$ 0</u> | <u>\$ 1,130,273</u> | <u>\$ 1,130,273</u> | <u>\$ 0</u> | <u>\$ 1,130,273</u> |
| Subtotal: | \$ 657,700 | \$ 2,387,973 | \$ 2,387,973 | \$ 0 | \$ 1,730,273 |
| Transfers Out | \$ 15,143 | \$ 17,989 | \$ 17,989 | \$ 0 | \$ 2,846 |
| <u>Reserves - Restricted</u> | <u>\$ 1,714,746</u> | <u>\$ 604,539</u> | <u>\$ 764,578</u> | <u>\$ 160,039</u> | <u>\$(950,168)</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,387,589</u> | <u>\$ 3,010,501</u> | <u>\$ 3,170,540</u> | <u>\$ 160,039</u> | <u>\$ 782,951</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

145 – RED LIGHT CAMERAS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 15,143 | 17,989 | 2,846 |
| Transfers Out: | \$12,516 | \$15,143 | \$15,143 | \$15,143 | \$17,989 | \$2,846 |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 1,714,746 | 1,955,831 | 0 | 764,578 | -950,168 |
| Reserves - Restricted: | \$0 | \$1,714,746 | \$1,955,831 | \$0 | \$764,578 | -\$950,168 |
| TOTAL EXPENDITURES: | \$462,557 | \$2,387,589 | \$2,628,674 | \$179,098 | \$3,170,540 | \$782,951 |

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.

REVENUES

This Fund no longer receives revenue.

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

146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

* Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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).

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

147 - CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|----------------------------|--------------------------------|------------------------------|--------------------|-------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 6,542 | \$ 6,542 | \$ 6,542 | \$ 0 | \$ 0 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(327)</u> | <u>\$(327)</u> | <u>\$(327)</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Subtotal: | \$ 6,215 | \$ 6,215 | \$ 6,215 | \$ 0 | \$ 0 |
| <u>Fund Balance</u> | <u>\$ 1,267,362</u> | <u>\$ 1,291,244</u> | <u>\$ 1,291,244</u> | <u>\$ 0</u> | <u>\$ 23,882</u> |
| REVENUES TOTAL: | <u>\$ 1,273,577</u> | <u>\$ 1,297,459</u> | <u>\$ 1,297,459</u> | <u>\$ 0</u> | <u>\$ 23,882</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 1,273,577</u> | <u>\$ 1,297,459</u> | <u>\$ 1,297,459</u> | <u>\$ 0</u> | <u>\$ 23,882</u> |
| Subtotal: | <u>\$ 1,273,577</u> | <u>\$ 1,297,459</u> | <u>\$ 1,297,459</u> | <u>\$ 0</u> | <u>\$ 23,882</u> |
| EXPENDITURES TOTAL: | <u>\$ 1,273,577</u> | <u>\$ 1,297,459</u> | <u>\$ 1,297,459</u> | <u>\$ 0</u> | <u>\$ 23,882</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

147 – CONSERVATION LANDS PERPETUAL MAINTENANCE & ACQUISITION

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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).

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| 148-BUILDING FUND SUMMARY | | | | | |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 12,826,280 | \$ 12,751,694 | \$ 12,751,694 | \$ 0 | \$(74,586) |
| Charges For Services | \$ 280,601 | \$ 270,960 | \$ 270,960 | \$ 0 | \$(9,641) |
| Judgment, Fines & Forfeits | \$ 5,075 | \$ 45,517 | \$ 45,517 | \$ 0 | \$ 40,442 |
| Miscellaneous Revenues | \$ 8,500 | \$ 8,550 | \$ 8,550 | \$ 0 | \$ 50 |
| Less 5% Statutory Reduction | \$(656,023) | \$(653,836) | \$(653,836) | \$ 0 | \$ 2,187 |
| Subtotal: | \$ 12,464,433 | \$ 12,422,885 | \$ 12,422,885 | \$ 0 | \$(41,548) |
| Other Sources | \$ 1,271,607 | \$ 0 | \$ 375,000 | \$ 375,000 | \$(896,607) |
| Fund Balance | \$ 21,838,542 | \$ 15,758,917 | \$ 24,798,508 | \$ 9,039,591 | \$ 2,959,966 |
| REVENUES TOTAL: | \$ 35,574,582 | \$ 28,181,802 | \$ 37,596,393 | \$ 9,414,591 | \$ 2,021,811 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 8,225,060 | \$ 8,531,748 | \$ 8,985,015 | \$ 453,267 | \$ 759,955 |
| Operating Expenses | \$ 9,269,039 | \$ 9,709,210 | \$ 9,563,397 | \$(145,813) | \$ 294,358 |
| Capital Outlay | \$ 10,760,666 | \$ 311,600 | \$ 9,601,191 | \$ 9,289,591 | \$(1,159,475) |
| Debt Service | \$ 79,131 | \$ 289,252 | \$ 289,252 | \$ 0 | \$ 210,121 |
| Subtotal: | \$ 28,333,896 | \$ 18,841,810 | \$ 28,438,855 | \$ 9,597,045 | \$ 104,959 |
| Transfers Out | \$ 779,390 | \$ 735,568 | \$ 735,568 | \$ 0 | \$(43,822) |
| Reserves - Operating | \$ 3,453,653 | \$ 5,062,754 | \$ 5,028,680 | \$(34,074) | \$ 1,575,027 |
| Reserves - Debt | \$ 39,566 | \$ 144,625 | \$ 144,625 | \$ 0 | \$ 105,059 |
| Reserves - Stability | \$ 2,968,077 | \$ 3,397,045 | \$ 3,248,665 | \$(148,380) | \$ 280,588 |
| EXPENDITURES TOTAL: | \$ 35,574,582 | \$ 28,181,802 | \$ 37,596,393 | \$ 9,414,591 | \$ 2,021,811 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

148-BUILDING FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 3,794,858 | 5,573,709 | 5,573,709 | 3,566,708 | 6,078,505 | 504,796 |
| 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 | 675 | 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 | -108,134 | -8,839 |
| 5140000 - Overtime | 116,086 | 100,500 | 100,500 | 47,382 | 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 | 11 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 262,230 | 0 | 0 | 207,453 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 36,286 | 0 | 0 | 38,642 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 38,447 | 0 | 0 | 40,794 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 110,350 | 0 | 0 | 147,991 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 54,103 | 0 | 0 | 99,206 | 0 | 0 |
| 5210000 - Fica Taxes | 326,533 | 434,082 | 434,082 | 306,684 | 472,701 | 38,619 |
| 5220000 - Retirement Contributions | 558,587 | 788,862 | 788,862 | 566,234 | 891,087 | 102,225 |
| 5230000 - Health Insurance | 892,466 | 1,298,261 | 1,298,261 | 827,634 | 1,427,813 | 129,552 |
| 5231000 - Life Insurance | 4,197 | 5,750 | 5,750 | 4,086 | 6,260 | 510 |
| 5232000 - Dental Insurance | 20,058 | 25,897 | 25,897 | 18,002 | 27,173 | 1,276 |
| 5233000 - Lt Disability Insurance | 6,602 | 9,054 | 9,054 | 6,223 | 9,837 | 783 |
| 5233100 - St Disability Insurance | 9,805 | 16,252 | 16,252 | 9,231 | 17,526 | 1,274 |
| 5240000 - Workers' Compensation | 60,114 | 71,988 | 71,988 | 49,595 | 61,300 | -10,688 |
| 5270000 - Community Service Leave | 488 | 0 | 0 | 689 | 0 | 0 |
| Personnel Services: | \$6,314,287 | \$8,225,060 | \$8,225,060 | \$5,937,239 | \$8,985,015 | \$759,955 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 353,135 | 3,938,000 | 3,938,000 | 281,106 | 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 | 1,757,221 | 3,172,328 | 5,512 |
| 5400000 - Travel And Per Diem | 13,300 | 48,325 | 48,325 | 20,368 | 70,024 | 21,699 |
| 5410000 - Communications | 44,151 | 60,160 | 60,160 | 60,714 | 81,660 | 21,500 |
| 5420000 - Freight & Postage Services | 591 | 2,240 | 2,240 | 870 | 2,240 | 0 |
| 5440000 - Rentals And Leases | 2,165 | 2,769 | 2,769 | 2,538 | 2,769 | 0 |
| 5450000 - Insurance | 174,519 | 212,668 | 212,668 | 212,668 | 52,657 | -160,011 |
| 5460000 - Repair & Maintenance Svcs | 434,662 | 4,040 | 4,040 | 284,839 | 4,040 | 0 |
| 5460010 - Repairs & Maint Software | 0 | 714,500 | 714,500 | 174,407 | 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 | 23,802 | 28,500 | 7,530 |
| 5470000 - Printing And Binding | 1,647 | 5,400 | 5,400 | 1,808 | 5,500 | 100 |
| 5480000 - Promotional Activities | 0 | 0 | 0 | 1,107 | 0 | 0 |
| 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 | 3,598 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 25,218 | 28,143 | 28,143 | 28,143 | 26,835 | -1,308 |
| 5490502 - OH-Property & Liability Insurance | 15,495 | 19,454 | 19,454 | 19,454 | 8,150 | -11,304 |
| 5490503 - OH-Dental Insurance | 6,476 | 6,719 | 6,719 | 6,719 | 6,758 | 39 |
| 5490504 - OH-Health Insurance | 27,039 | 23,905 | 23,905 | 23,905 | 33,950 | 10,045 |

148-BUILDING FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|---------------------|---------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490505 – OH-Life/AD&D, STD, LTD | 4,817 | 5,476 | 5,476 | 5,476 | 5,212 | -264 |
| 5490509 - OH-Fleet Oversight | 6,402 | 5,632 | 5,632 | 5,632 | 11,254 | 5,622 |
| 5490510 - OH-Fleet Maint | 30 | 0 | 0 | 0 | 0 | 0 |
| 5490511 - OH-Fleet Fuel | 0 | 11,682 | 11,682 | 11,682 | 22,746 | 11,064 |
| 5511000 - Office Supplies | 12,906 | 18,135 | 18,135 | 8,427 | 18,135 | 0 |
| 5512000 - Office Equipment | 4,058 | 0 | 0 | 497 | 0 | 0 |
| 5520000 - Operating Supplies | 26,835 | 39,130 | 39,130 | 22,188 | 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 | 387,487 | 409,975 | -25,905 |
| 5520020 - Computer Hardware, Non-Capital | 34,681 | 112,550 | 112,550 | 2,281 | 57,800 | -54,750 |
| 5521000 - Gas & Oil | 80,689 | 85,725 | 85,725 | 61,429 | 85,000 | -725 |
| 5522500 - Food | 0 | 1,500 | 1,500 | 0 | 1,500 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 25,755 | 46,358 | 46,358 | 25,101 | 49,508 | 3,150 |
| 5550000 - Training | 72,670 | 117,510 | 117,510 | 68,958 | 144,431 | 26,921 |
| Operating Expenses: | \$4,102,041 | \$9,269,039 | \$9,269,039 | \$3,510,329 | \$9,563,397 | \$294,358 |
| 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 | 591,398 | 0 | -896,607 |
| 5650000 - Construction In Progress | 466,551 | 9,690,959 | 9,668,998 | 193,223 | 9,414,591 | -276,368 |
| Capital Outlay: | \$466,551 | \$10,760,666 | \$11,098,645 | \$784,621 | \$9,601,191 | -\$1,159,475 |
| 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 | 779,390 | 735,568 | -43,822 |
| 5910510 - Tran Out Fleet | 26 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$853,104 | \$779,390 | \$779,390 | \$779,390 | \$735,568 | -\$43,822 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 3,043,635 | 3,043,635 | 0 | 3,128,680 | 85,045 |
| 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 | \$5,028,680 | \$1,575,027 |
| 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 | 3,248,665 | 280,588 |
| Reserves - Stability: | \$0 | \$2,968,077 | \$2,971,856 | \$0 | \$3,248,665 | \$280,588 |

148-BUILDING FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
| TOTAL EXPENDITURES: | \$11,735,984 | \$35,574,582 | \$46,120,947 | \$11,090,695 | \$37,596,393 | \$2,021,811 |

FUND 149 – EAST U.S. 192 CRA FUND

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) revenues 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 thereto as provided by law.

REVENUES

This Fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above-referenced Ordinance. Other revenue sources include Interest and Fund Balance.

149-EAST U.S. 192 CRA FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 3,500 | \$ 0 | \$ 0 | \$ 0 | \$(3,500) |
| Less 5% Statutory Reduction | \$(175) | \$ 0 | \$ 0 | \$ 0 | \$ 175 |
| Subtotal: | \$ 3,325 | \$ 0 | \$ 0 | \$ 0 | \$(3,325) |
| Transfers In | \$ 2,033,426 | \$ 2,086,905 | \$ 2,086,905 | \$ 0 | \$ 53,479 |
| Other Sources | \$ 0 | \$ 3,899,337 | \$ 3,899,337 | \$ 0 | \$ 3,899,337 |
| Fund Balance | \$ 3,830,545 | \$ 3,154,026 | \$ 6,062,398 | \$ 2,908,372 | \$ 2,231,853 |
| REVENUES TOTAL: | \$ 5,867,296 | \$ 9,140,268 | \$ 12,048,640 | \$ 2,908,372 | \$ 6,181,344 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 63,998 | \$ 67,118 | \$ 67,118 | \$ 0 | \$ 3,120 |
| Operating Expenses | \$ 306,841 | \$ 1,006,946 | \$ 1,007,037 | \$ 91 | \$ 700,196 |
| Capital Outlay | \$ 2,927,217 | \$ 3,899,337 | \$ 6,807,709 | \$ 2,908,372 | \$ 3,880,492 |
| Subtotal: | \$ 3,298,056 | \$ 4,973,401 | \$ 7,881,864 | \$ 2,908,463 | \$ 4,583,808 |
| Transfers Out | \$ 32,789 | \$ 31,232 | \$ 31,232 | \$ 0 | \$(1,557) |
| Reserves - Operating | \$ 40,363 | \$ 110,530 | \$ 110,530 | \$ 0 | \$ 70,167 |
| Reserves - Capital | \$ 2,496,088 | \$ 4,025,105 | \$ 4,025,014 | \$(91) | \$ 1,528,926 |
| EXPENDITURES TOTAL: | \$ 5,867,296 | \$ 9,140,268 | \$ 12,048,640 | \$ 2,908,372 | \$ 6,181,344 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

149 - EAST U.S. 192 CRA FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 32,242 | 43,690 | 43,690 | 33,781 | 45,447 | 1,757 |
| 5122000 - Car Allowance | 13 | 0 | 0 | 235 | 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 | 1,473 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 244 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 339 | 0 | 0 | 353 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 1,520 | 0 | 0 | 1,662 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 253 | 0 | 0 |
| 5210000 - Fica Taxes | 2,736 | 3,343 | 3,343 | 2,852 | 3,475 | 132 |
| 5220000 - Retirement Contributions | 4,523 | 5,929 | 5,929 | 5,064 | 6,194 | 265 |
| 5230000 - Health Insurance | 9,587 | 11,242 | 11,242 | 9,699 | 11,923 | 681 |
| 5231000 - Life Insurance | 38 | 44 | 44 | 39 | 45 | 1 |
| 5232000 - Dental Insurance | 215 | 252 | 252 | 216 | 256 | 4 |
| 5233000 - Lt Disability Insurance | 60 | 71 | 71 | 60 | 72 | 1 |
| 5233100 - St Disability Insurance | 89 | 125 | 125 | 89 | 129 | 4 |
| 5240000 - Workers' Compensation | 59 | 66 | 66 | 56 | 60 | -6 |
| Personnel Services: | \$54,146 | \$63,998 | \$63,998 | \$55,855 | \$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 | 325 | 13 |
| 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 | 235 | -19 |
| 5490502 - OH-Property & Liability Insurance | 29 | 29 | 29 | 29 | 50 | 21 |
| 5490503 - OH-Dental Insurance | 59 | 61 | 61 | 61 | 59 | -2 |
| 5490504 - OH-Health Insurance | 244 | 216 | 216 | 216 | 297 | 81 |
| 5490505 - OH-Life/AD&D, STD, LTD | 44 | 49 | 49 | 49 | 46 | -3 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$1,007,037 | \$700,196 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 72,645 | 2,927,217 | 2,908,372 | 0 | 6,807,709 | 3,880,492 |
| Capital Outlay: | \$72,645 | \$2,927,217 | \$2,908,372 | \$0 | \$6,807,709 | \$3,880,492 |
| 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 | 4,025,014 | 1,528,926 |
| Reserves - Capital: | \$0 | \$2,496,088 | \$3,162,988 | \$0 | \$4,025,014 | \$1,528,926 |

149 - EAST U.S. 192 CRA FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|------------------|--------------------|--------------------|-----------------|---------------------|--|
| | | | | | | |
| EXPENDITURES: | | | | | | |
| TOTAL EXPENDITURES: | \$159,723 | \$5,867,296 | \$6,508,468 | \$89,740 | \$12,048,640 | \$6,181,344 |

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

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 in 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.

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

150 – WEST 192 DEVELOPMENT AUTHORITY FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)

* Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

150 - WEST 192 DEVELOPMENT AUTHORITY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

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 \$6,941,429.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

151-CDBG FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 6,487,658 | \$ 6,414,726 | \$ 6,941,429 | \$ 526,703 | \$ 453,771 |
| Subtotal: | \$ 6,487,658 | \$ 6,414,726 | \$ 6,941,429 | \$ 526,703 | \$ 453,771 |
| Fund Balance | \$ 990,377 | \$ 0 | \$ 0 | \$ 0 | \$(990,377) |
| REVENUES TOTAL: | \$ 7,478,035 | \$ 6,414,726 | \$ 6,941,429 | \$ 526,703 | \$(536,606) |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 190,262 | \$ 202,441 | \$ 205,013 | \$ 2,572 | \$ 14,751 |
| Operating Expenses | \$ 6,138,176 | \$ 5,334,835 | \$ 5,332,263 | \$(2,572) | \$(805,913) |
| Capital Outlay | \$ 1,049,597 | \$ 552,188 | \$ 1,078,891 | \$ 526,703 | \$ 29,294 |
| Grants and Aids | \$ 100,000 | \$ 325,262 | \$ 325,262 | \$ 0 | \$ 225,262 |
| Subtotal: | \$ 7,478,035 | \$ 6,414,726 | \$ 6,941,429 | \$ 526,703 | \$(536,606) |
| EXPENDITURES TOTAL: | \$ 7,478,035 | \$ 6,414,726 | \$ 6,941,429 | \$ 526,703 | \$(536,606) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

151 – CDBG FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 122,708 | 128,877 | 128,877 | 69,096 | 137,306 | 8,429 |
| 5130001 - Vacancy Factor | 0 | -2,300 | -2,300 | 0 | -2,447 | -147 |
| 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 | 1,837 | 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 | 2,902 | 0 | 0 |
| 5210000 - Fica Taxes | 10,106 | 10,050 | 10,050 | 5,564 | 10,695 | 645 |
| 5220000 - Retirement Contributions | 16,886 | 17,828 | 17,828 | 10,672 | 19,055 | 1,227 |
| 5230000 - Health Insurance | 33,950 | 30,777 | 30,777 | 18,700 | 35,462 | 4,685 |
| 5231000 - Life Insurance | 132 | 135 | 135 | 70 | 142 | 7 |
| 5232000 - Dental Insurance | 767 | 771 | 771 | 333 | 783 | 12 |
| 5233000 - Lt Disability Insurance | 206 | 210 | 210 | 105 | 224 | 14 |
| 5233100 - St Disability Insurance | 309 | 380 | 380 | 157 | 404 | 24 |
| 5240000 - Workers' Compensation | 1,375 | 1,034 | 1,034 | 833 | 889 | -145 |
| 5270000 - Community Service Leave | 120 | 0 | 0 | 0 | 0 | 0 |
| Personnel Services: | \$200,979 | \$190,262 | \$190,262 | \$113,146 | \$205,013 | \$14,751 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 14,436 | 50,000 | 50,000 | 22,552 | 50,000 | 0 |
| 5400000 - Travel And Per Diem | 3,594 | 10,000 | 10,000 | 6,531 | 10,000 | 0 |
| 5410000 - Communications | 876 | 500 | 500 | 607 | 500 | 0 |
| 5420000 - Freight & Postage Services | 75 | 500 | 500 | 0 | 500 | 0 |
| 5440000 - Rentals And Leases | 537 | 500 | 500 | 470 | 500 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 400 | 400 | 180,750 | 400 | 0 |
| 5470000 - Printing And Binding | 519 | 950 | 950 | 242 | 950 | 0 |
| 5480000 - Promotional Activities | 0 | 5,000 | 5,000 | 3,838 | 5,000 | 0 |
| 5488000 - Promotional-ads/media Buys | 5,265 | 7,500 | 7,500 | 11,270 | 7,500 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 415,835 | 6,039,226 | 4,737,210 | 218,523 | 5,234,313 | -804,913 |
| 5511000 - Office Supplies | 2,234 | 5,000 | 5,000 | 2,936 | 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 & Memberships | 3,465 | 3,600 | 3,600 | 4,884 | 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 | \$504,093 | \$5,332,263 | -\$805,913 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 811,691 | 1,049,597 | 1,698,142 | 1,210,453 | 1,078,891 | 29,294 |
| Capital Outlay: | \$811,691 | \$1,049,597 | \$1,698,142 | \$1,210,453 | \$1,078,891 | \$29,294 |
| 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 | 480,564 | 245,262 | 245,262 |
| Grants and Aids: | \$125,233 | \$100,000 | \$646,834 | \$480,564 | \$325,262 | \$225,262 |

151 – CDBG FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|------------------|------------------|------------------|--------------|-----------------|--|
| TOTAL EXPENDITURES: | \$1,590,599 | \$7,478,035 | \$7,371,398 | \$2,308,257 | \$6,941,429 | -\$536,606 |

FUND 152 – MUNICIPAL SERVICE TAX 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **St. James Park MSTU was adjusted due to rounding**

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. Additional revenues include Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **St. James Park MSTU was adjusted due to rounding**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

152-MUNI SVCS TAX UNIT MSTU FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 1,816,876 | \$ 1,863,684 | \$ 1,863,683 | \$(1) | \$ 46,807 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(90,842)</u> | <u>\$(93,183)</u> | <u>\$(93,183)</u> | <u>\$ 0</u> | <u>\$(2,341)</u> |
| Subtotal: | \$ 1,726,034 | \$ 1,770,501 | \$ 1,770,500 | \$(1) | \$ 44,466 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 549,298</u> | <u>\$ 409,146</u> | <u>\$ 409,146</u> | <u>\$ 0</u> | <u>\$(140,152)</u> |
| REVENUES TOTAL: | <u>\$ 2,275,332</u> | <u>\$ 2,179,647</u> | <u>\$ 2,179,646</u> | <u>\$(1)</u> | <u>\$(95,686)</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 1,956,771</u> | <u>\$ 1,803,334</u> | <u>\$ 1,803,333</u> | <u>\$(1)</u> | <u>\$(153,438)</u> |
| Subtotal: | \$ 1,956,771 | \$ 1,803,334 | \$ 1,803,333 | \$(1) | \$(153,438) |
| | | | | | |
| Transfers Out | \$ 298,561 | \$ 356,313 | \$ 356,313 | \$ 0 | \$ 57,752 |
| Reserves - Operating | \$ 0 | \$ 10,000 | \$ 10,000 | \$ 0 | \$ 10,000 |
| <u>Reserves - Assigned</u> | <u>\$ 20,000</u> | <u>\$ 10,000</u> | <u>\$ 10,000</u> | <u>\$ 0</u> | <u>\$(10,000)</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,275,332</u> | <u>\$ 2,179,647</u> | <u>\$ 2,179,646</u> | <u>\$(1)</u> | <u>\$(95,686)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

152-MUNI SVCS TAX UNIT MSTU

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 66,603 | 86,870 | -5,112 |
| 5410000 - Communications | 2,864 | 3,260 | 3,260 | 2,549 | 5,100 | 1,840 |
| 5430000 - Utility Services | 598,400 | 746,269 | 792,344 | 487,640 | 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 | 729,532 | 998,379 | -60,288 |
| 5470000 - Printing And Binding | 1,090 | 0 | 0 | 454 | 0 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 100,443 | 900 | 900 | 700 | 900 | 0 |
| 5511000 - Office Supplies | 0 | 0 | 0 | 10 | 0 | 0 |
| Operating Expenses: | \$1,293,426 | \$1,956,771 | \$2,190,992 | \$1,322,548 | \$1,803,333 | -\$153,438 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 303,901 | 244,058 | 244,058 | 244,058 | 298,517 | 54,459 |
| 5910704 - Transfers out-Property Appr | 22,341 | 54,503 | 54,503 | 23,877 | 57,796 | 3,293 |
| Transfers Out: | \$326,242 | \$298,561 | \$298,561 | \$267,935 | \$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 | \$1,590,484 | \$2,179,646 | -\$95,686 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating expenses decreased due to the decrease in revenue mentioned below**

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. Additional revenues include Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised projections**
- **Special Assessment Service Charge was adjusted due to the decrease in the Local Provider Participation Program Revenue**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

153-MUNI SVCS BENEFIT UNIT MSBU FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-----------------------------|--------------------------------|------------------------------|-----------------------------|-----------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 18,525,862 | \$ 24,756,641 | \$ 15,617,237 | \$(9,139,404) | \$(2,908,625) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(2,641)</u> | <u>\$(1,237,833)</u> | <u>\$(2,792)</u> | <u>\$ 1,235,041</u> | <u>\$(151)</u> |
| Subtotal: | \$ 18,523,221 | \$ 23,518,808 | \$ 15,614,445 | \$(7,904,363) | \$(2,908,776) |
| <u>Fund Balance</u> | <u>\$ 3,151,934</u> | <u>\$ 16,366</u> | <u>\$ 2,404,691</u> | <u>\$ 2,388,325</u> | <u>\$(747,243)</u> |
| REVENUES TOTAL: | <u>\$ 21,675,155</u> | <u>\$ 23,535,174</u> | <u>\$ 18,019,136</u> | <u>\$(5,516,038)</u> | <u>\$(3,656,019)</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 21,478,151</u> | <u>\$ 23,370,359</u> | <u>\$ 17,854,321</u> | <u>\$(5,516,038)</u> | <u>\$(3,623,830)</u> |
| Subtotal: | \$ 21,478,151 | \$ 23,370,359 | \$ 17,854,321 | \$(5,516,038) | \$(3,623,830) |
| Transfers Out | \$ 164,204 | \$ 164,815 | \$ 164,815 | \$ 0 | \$ 611 |
| <u>Reserves - Restricted</u> | <u>\$ 32,800</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$(32,800)</u> |
| EXPENDITURES TOTAL: | <u>\$ 21,675,155</u> | <u>\$ 23,535,174</u> | <u>\$ 18,019,136</u> | <u>\$(5,516,038)</u> | <u>\$(3,656,019)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

153-MUNI SVCS BENEFIT UNIT MSBU

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 7,438 | 9,795 | -975 |
| 5460000 - Repair & Maintenance Svcs | 22,013 | 29,396 | 44,467 | 17,814 | 43,677 | 14,281 |
| 5490000 - Oth Current Chgs & Obligations | 11,582,128 | 21,436,929 | 24,692,556 | 22,356,435 | 17,799,732 | -3,637,197 |
| Operating Expenses: | \$11,614,194 | \$21,478,151 | \$24,749,315 | \$22,382,707 | \$17,854,321 | -\$3,623,830 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 164,379 | 164,204 | 164,204 | 164,204 | 164,815 | 611 |
| Transfers Out: | \$164,379 | \$164,204 | \$164,204 | \$164,204 | \$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 | \$22,546,911 | \$18,019,136 | -\$3,656,019 |

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.

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was revised due to updated estimates, which was offset by a reduction to the Transfers In**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 4,522,862 | \$ 4,618,578 | \$ 4,618,578 | \$ 0 | \$ 95,716 |
| Miscellaneous Revenues | \$ 0 | \$ 26,446 | \$ 26,446 | \$ 0 | \$ 26,446 |
| Less 5% Statutory Reduction | \$(226,143) | \$(232,251) | \$(232,251) | \$ 0 | \$(6,108) |
| Subtotal: | \$ 4,296,719 | \$ 4,412,773 | \$ 4,412,773 | \$ 0 | \$ 116,054 |
| Transfers In | \$ 11,766,188 | \$ 12,738,746 | \$ 12,268,090 | \$(470,656) | \$ 501,902 |
| Other Sources | \$ 4,006,397 | \$ 1,525,044 | \$ 3,334,443 | \$ 1,809,399 | \$(671,954) |
| Fund Balance | \$ 1,521,654 | \$ 1,285,590 | \$ 1,756,246 | \$ 470,656 | \$ 234,592 |
| REVENUES TOTAL: | \$ 21,590,958 | \$ 19,962,153 | \$ 21,771,552 | \$ 1,809,399 | \$ 180,594 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 14,750,000 | \$ 14,750,000 | \$ 14,750,000 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 4,006,397 | \$ 1,525,044 | \$ 3,334,443 | \$ 1,809,399 | \$(671,954) |
| Debt Service | \$ 1,859,996 | \$ 2,414,535 | \$ 2,414,535 | \$ 0 | \$ 554,539 |
| Subtotal: | \$ 20,616,393 | \$ 18,689,579 | \$ 20,498,978 | \$ 1,809,399 | \$(117,415) |
| Transfers Out | \$ 44,566 | \$ 65,304 | \$ 65,304 | \$ 0 | \$ 20,738 |
| Reserves - Debt | \$ 929,999 | \$ 1,207,270 | \$ 1,207,270 | \$ 0 | \$ 277,271 |
| EXPENDITURES TOTAL: | \$ 21,590,958 | \$ 19,962,153 | \$ 21,771,552 | \$ 1,809,399 | \$ 180,594 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

154-CONSTITUTIONAL GAS TAX

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5460007 - R&M Road Milling and Resurfacing | 13,459,138 | 14,000,000 | 14,000,000 | 10,282,702 | 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 | \$10,632,343 | \$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 | 2,643,117 | 3,239,043 | -767,354 |
| Capital Outlay: | \$1,429,971 | \$4,006,397 | \$3,916,605 | \$2,643,117 | \$3,334,443 | -\$671,954 |
| 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 | 2,674,933 | 65,304 | 20,738 |
| Transfers Out: | \$179,296 | \$44,566 | \$2,674,933 | \$2,674,933 | \$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 | \$17,335,831 | \$21,771,552 | \$180,594 |

FUND 155 – WEST 192 MSBU PHASE I FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted per Policy**

REVENUES

Revenue is provided from Special Assessments, Interest, and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In increased due to the closure of Fund 210 as the remaining funds will support maintenance activities**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

155-WEST 192 MSBU PHASE I FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 2,592,719 | \$ 3,825,659 | \$ 3,825,659 | \$ 0 | \$ 1,232,940 |
| Miscellaneous Revenues | \$ 146,682 | \$ 125,585 | \$ 125,585 | \$ 0 | \$(21,097) |
| Less 5% Statutory Reduction | \$(136,970) | \$(197,562) | \$(197,562) | \$ 0 | \$(60,592) |
| Subtotal: | \$ 2,602,431 | \$ 3,753,682 | \$ 3,753,682 | \$ 0 | \$ 1,151,251 |
| Transfers In | \$ 312,613 | \$ 33,306 | \$ 46,416 | \$ 13,110 | \$(266,197) |
| Fund Balance | \$ 2,464,361 | \$ 1,747,513 | \$ 2,322,438 | \$ 574,925 | \$(141,923) |
| REVENUES TOTAL: | \$ 5,379,405 | \$ 5,534,501 | \$ 6,122,536 | \$ 588,035 | \$ 743,131 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 201,188 | \$ 217,220 | \$ 217,220 | \$ 0 | \$ 16,032 |
| Operating Expenses | \$ 3,169,398 | \$ 3,858,707 | \$ 3,888,558 | \$ 29,851 | \$ 719,160 |
| Capital Outlay | \$ 1,086,266 | \$ 0 | \$ 574,925 | \$ 574,925 | \$(511,341) |
| Subtotal: | \$ 4,456,852 | \$ 4,075,927 | \$ 4,680,703 | \$ 604,776 | \$ 223,851 |
| Transfers Out | \$ 111,719 | \$ 148,829 | \$ 148,829 | \$ 0 | \$ 37,110 |
| Reserves - Operating | \$ 810,834 | \$ 809,745 | \$ 793,004 | \$(16,741) | \$(17,830) |
| Reserves - Capital | \$ 0 | \$ 500,000 | \$ 500,000 | \$ 0 | \$ 500,000 |
| EXPENDITURES TOTAL: | \$ 5,379,405 | \$ 5,534,501 | \$ 6,122,536 | \$ 588,035 | \$ 743,131 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

155 - WEST 192 MSBU PHASE I FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 122,278 | 136,133 | 136,133 | 109,513 | 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 | 1,173 | 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 | 6,062 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,631 | 0 | 0 | 0 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 989 | 0 | 0 | 1,029 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 2,598 | 0 | 0 | 2,258 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 0 | 0 | 0 | 1,267 | 0 | 0 |
| 5210000 - Fica Taxes | 10,002 | 10,416 | 10,416 | 8,967 | 11,182 | 766 |
| 5220000 - Retirement Contributions | 18,818 | 20,407 | 20,407 | 17,974 | 22,258 | 1,851 |
| 5230000 - Health Insurance | 30,013 | 31,646 | 31,646 | 27,301 | 33,613 | 1,967 |
| 5231000 - Life Insurance | 135 | 138 | 138 | 125 | 149 | 11 |
| 5232000 - Dental Insurance | 735 | 754 | 754 | 649 | 767 | 13 |
| 5233000 - Lt Disability Insurance | 211 | 218 | 218 | 191 | 234 | 16 |
| 5233100 - St Disability Insurance | 310 | 385 | 385 | 280 | 411 | 26 |
| 5240000 - Workers' Compensation | 3,584 | 3,474 | 3,474 | 3,184 | 3,453 | -21 |
| Personnel Services: | \$200,644 | \$201,188 | \$201,188 | \$179,982 | \$217,220 | \$16,032 |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 54,572 | 51,854 | 51,854 | 44,019 | 76,514 | 24,660 |
| 5340000 - Other Contractual Services | 294 | 765 | 765 | 318 | 565 | -200 |
| 5400000 - Travel And Per Diem | 0 | 1,600 | 1,600 | 0 | 1,600 | 0 |
| 5410000 - Communications | 6,176 | 7,672 | 7,672 | 3,272 | 7,922 | 250 |
| 5420000 - Freight & Postage Services | 0 | 500 | 500 | 0 | 500 | 0 |
| 5430000 - Utility Services | 361,147 | 315,000 | 315,000 | 271,413 | 320,000 | 5,000 |
| 5440000 - Rentals And Leases | 840 | 900 | 900 | 622 | 1,032 | 132 |
| 5450000 - Insurance | 12,413 | 16,985 | 16,985 | 16,985 | 18,937 | 1,952 |
| 5460000 - Repair & Maintenance Svcs | 2,230,047 | 2,693,099 | 2,693,099 | 2,162,081 | 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 | 2,338 | 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 | 705 | -56 |
| 5490502 - OH-Property & Liability Insurance | 1,102 | 1,554 | 1,554 | 1,554 | 2,931 | 1,377 |
| 5490503 - OH-Dental Insurance | 200 | 182 | 182 | 182 | 178 | -4 |
| 5490504 - OH-Health Insurance | 830 | 648 | 648 | 648 | 893 | 245 |
| 5490505 - OH-Life/AD&D, STD, LTD | 149 | 148 | 148 | 148 | 137 | -11 |
| 5490509 - OH-Fleet Oversight | 970 | 854 | 854 | 854 | 993 | 139 |
| 5490510 - OH-Fleet Maint | 0 | 6,868 | 6,868 | 6,868 | 7,663 | 795 |
| 5490511 - OH-Fleet Fuel | 0 | 1,770 | 1,770 | 1,770 | 669 | -1,101 |
| 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 | 2,270 | 6,500 | 1,957 |
| 5525000 - Tools | 0 | 350 | 350 | 0 | 350 | 0 |

155 - WEST 192 MSBU PHASE I FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5530000 - Road Materials & Supplies | 0 | 50,000 | 50,000 | 0 | 470,000 | 420,000 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$2,516,382 | \$3,888,558 | \$719,160 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 3,363 | 1,086,266 | 1,083,135 | 509,511 | 574,925 | -511,341 |
| Capital Outlay: | \$3,363 | \$1,086,266 | \$1,083,135 | \$509,511 | \$574,925 | -\$511,341 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 125,678 | 111,719 | 111,719 | 111,719 | 148,829 | 37,110 |
| 5910510 - Tran Out Fleet | 106 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$125,784 | \$111,719 | \$111,719 | \$111,719 | \$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 | 194,497 | -35,953 |
| Reserves - Operating: | \$0 | \$810,834 | \$851,945 | \$0 | \$793,004 | -\$17,830 |
| 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 | \$3,317,594 | \$6,122,536 | \$743,131 |

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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

156-FEDERAL AND STATE GRANTS FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|----------------------------|--------------------------------|------------------------------|-----------------------|------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 111,069,006 | \$ 15,795,050 | \$ 152,024,813 | \$ 136,229,763 | \$ 40,955,807 |
| Subtotal: | \$ 111,069,006 | \$ 15,795,050 | \$ 152,024,813 | \$ 136,229,763 | \$ 40,955,807 |
| Fund Balance | \$ 53,357,962 | \$ 0 | \$ 0 | \$ 0 | \$(53,357,962) |
| REVENUES TOTAL: | \$ 164,426,968 | \$ 15,795,050 | \$ 152,024,813 | \$ 136,229,763 | \$(12,402,155) |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 9,387,089 | \$ 5,216,378 | \$ 6,149,808 | \$ 933,430 | \$(3,237,281) |
| Operating Expenses | \$ 57,153,217 | \$ 542,866 | \$ 22,296,754 | \$ 21,753,888 | \$(34,856,463) |
| Capital Outlay | \$ 94,899,137 | \$ 6,613,123 | \$ 118,422,437 | \$ 111,809,314 | \$ 23,523,300 |
| Grants and Aids | \$ 2,888,092 | \$ 3,422,683 | \$ 5,093,756 | \$ 1,671,073 | \$ 2,205,664 |
| Subtotal: | \$ 164,327,535 | \$ 15,795,050 | \$ 151,962,755 | \$ 136,167,705 | \$(12,364,780) |
| Transfers Out | \$ 99,433 | \$ 0 | \$ 62,058 | \$ 62,058 | \$(37,375) |
| EXPENDITURES TOTAL: | \$ 164,426,968 | \$ 15,795,050 | \$ 152,024,813 | \$ 136,229,763 | \$(12,402,155) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

156 – FEDERAL AND STATE GRANTS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 1,079,828 | 7,766,211 | 7,774,469 | 1,432,672 | 4,329,498 | -3,436,713 |
| 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-Standby | 3,544 | 0 | 0 | 3,419 | 0 | 0 |
| 5140000 - Overtime | 0 | 919,128 | 933,430 | 66,127 | 933,430 | 14,302 |
| 5150000 - Incentive Pay | 20,620 | 0 | 0 | 36,466 | 0 | 0 |
| 5150010 - Uniform Allowance | 6,300 | 0 | 0 | 7,125 | 0 | 0 |
| 5150030 - Educ Incentive Firefighters | 0 | 0 | 0 | 3,658 | 0 | 0 |
| 5150041 - Incumbent Physical Agility Test | 0 | 0 | 0 | 600 | 0 | 0 |
| 5150100 - Wellness Incentive | 0 | 0 | 0 | 8,921 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 40,374 | 0 | 0 | 37,825 | 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 | 53,847 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 2,585 | 0 | 0 | 3,249 | 0 | 0 |
| 5210000 - Fica Taxes | 92,341 | 77,193 | 77,193 | 126,848 | 107,436 | 30,243 |
| 5220000 - Retirement Contributions | 340,148 | 304,430 | 304,430 | 500,291 | 358,777 | 54,347 |
| 5230000 - Health Insurance | 246,897 | 256,014 | 256,014 | 312,453 | 352,481 | 96,467 |
| 5231000 - Life Insurance | 985 | 1,017 | 1,017 | 1,439 | 1,424 | 407 |
| 5232000 - Dental Insurance | 7,135 | 7,706 | 7,706 | 8,759 | 9,435 | 1,729 |
| 5233000 - Lt Disability Insurance | 1,564 | 1,619 | 1,619 | 2,211 | 2,242 | 623 |
| 5233100 - St Disability Insurance | 2,345 | 2,924 | 2,924 | 3,316 | 4,058 | 1,134 |
| 5240000 - Workers' Compensation | 54,367 | 39,300 | 39,300 | 69,912 | 51,027 | 11,727 |
| Personnel Services: | \$1,964,536 | \$9,387,089 | \$9,402,100 | \$2,707,926 | \$6,149,808 | -\$3,237,281 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 408,715 | 2,610,103 | 6,359,352 | 292,499 | 4,930,706 | 2,320,603 |
| 5310006 - Legal Fees | 0 | 0 | 10,000 | 0 | 0 | 0 |
| 5340000 - Other Contractual Services | 350,040 | 120,730 | 6,471,430 | 60,573 | 6,466,452 | 6,345,722 |
| 5400000 - Travel And Per Diem | 5,077 | 0 | 16,120 | 3,093 | 14,019 | 14,019 |
| 5410000 - Communications | 15,714 | 14,735 | 14,735 | 11,420 | 9,336 | -5,399 |
| 5420000 - Freight & Postage Services | 1,058 | 0 | 0 | 150 | 0 | 0 |
| 5430000 - Utility Services | 427 | 0 | 0 | 0 | 0 | 0 |
| 5440000 - Rentals And Leases | 6,480 | 20,000 | 20,000 | 1,647 | 20,000 | 0 |
| 5460000 - Repair & Maintenance Svcs | 0 | 276,805 | 290,374 | 167,779 | 768,758 | 491,953 |
| 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 | 5,000 | 5,000 |
| 5490000 - Oth Current Chgs & Obligations | 5,980 | 53,816,386 | 10,621,386 | 1,500 | 9,789,947 | -44,026,439 |
| 5511000 - Office Supplies | 28,419 | 20,000 | 20,000 | 4,954 | 20,000 | 0 |
| 5512000 - Office Equipment | 5,749 | 0 | 14,625 | 15,099 | 0 | 0 |
| 5520000 - Operating Supplies | 72,278 | 49,133 | 84,258 | 11,223 | 73,477 | 24,344 |
| 5520010 - Computer Software | 0 | 0 | 1,495 | 0 | 9,927 | 9,927 |
| 5520020 - Computer Hardware, Non-Capital | 8,625 | 0 | 0 | 986 | 0 | 0 |
| 5521005 - Gas & Oil-Direct | 0 | 0 | 0 | 35 | 0 | 0 |
| 5522000 - Chemicals | 0 | 68,000 | 61,117 | 61,117 | 61,856 | -6,144 |
| 5523000 - Protective Clothing | 196 | 0 | 0 | 0 | 0 | 0 |
| 5526000 - Clothing | 913 | 0 | 0 | 0 | 0 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 6,044 | 0 | 58,889 | 2,339 | 56,549 | 56,549 |

156 – FEDERAL AND STATE GRANTS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5541000 - Registration Fees | 961 | 0 | 0 | 0 | 0 | 0 |
| 5550000 - Training | 8,364 | 157,325 | 92,277 | 21,550 | 70,727 | -86,598 |
| Operating Expenses: | \$925,039 | \$57,153,217 | \$24,142,998 | \$664,251 | \$22,296,754 | -\$34,856,463 |
| 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 | 160,662,840 | 63,339,303 | 118,408,852 | 23,511,288 |
| 5680010 - Computer Software, Capital | 0 | 0 | 13,585 | 0 | 13,585 | 13,585 |
| Capital Outlay: | \$18,594,069 | \$94,899,137 | \$160,685,970 | \$63,346,485 | \$118,422,437 | \$23,523,300 |
| 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 | 2,693,361 | 2,691,659 |
| 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 | 123,269 | 2,135,555 | -720,785 |
| 5820004 - AIDS TO NON-PROFITS ORG | 1,378,612 | 0 | 0 | 245,160 | 264,840 | 264,840 |
| 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 | \$370,132 | \$5,093,756 | \$2,205,664 |
| Transfers Out: | | | | | | |
| 5910705 - Transfers out-Sheriff | 0 | 99,433 | 131,992 | 0 | 62,058 | -37,375 |
| Transfers Out: | \$0 | \$99,433 | \$131,992 | \$0 | \$62,058 | -\$37,375 |
| TOTAL EXPENDITURES: | \$28,641,842 | \$164,426,968 | \$197,161,912 | \$67,088,795 | \$152,024,813 | -\$12,402,155 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were revised per the Policy**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Revenue estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 1,051,288 | \$ 1,141,642 | \$ 1,141,463 | \$ (179) | \$ 90,175 |
| Judgment, Fines & Forfeits | \$ 307,606 | \$ 280,000 | \$ 280,000 | \$ 0 | \$ (27,606) |
| Miscellaneous Revenues | \$ 30,644 | \$ 30,644 | \$ 30,644 | \$ 0 | \$ 0 |
| Less 5% Statutory Reduction | \$(69,477) | \$(72,614) | \$(72,605) | \$ 9 | \$(3,128) |
| Subtotal: | \$ 1,320,061 | \$ 1,379,672 | \$ 1,379,502 | \$ (170) | \$ 59,441 |
| Transfers In | \$ 1,505,024 | \$ 1,707,098 | \$ 1,707,098 | \$ 0 | \$ 202,074 |
| Other Sources | \$ 0 | \$ 26,243 | \$ 26,243 | \$ 0 | \$ 26,243 |
| Fund Balance | \$ 756,356 | \$ 692,723 | \$ 797,652 | \$ 104,929 | \$ 41,296 |
| REVENUES TOTAL: | \$ 3,581,441 | \$ 3,805,736 | \$ 3,910,495 | \$ 104,759 | \$ 329,054 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 352,304 | \$ 350,497 | \$ 354,579 | \$ 4,082 | \$ 2,275 |
| Operating Expenses | \$ 2,325,125 | \$ 2,524,138 | \$ 2,508,888 | \$ (15,250) | \$ 183,763 |
| Capital Outlay | \$ 155,629 | \$ 181,479 | \$ 286,408 | \$ 104,929 | \$ 130,779 |
| Subtotal: | \$ 2,833,058 | \$ 3,056,114 | \$ 3,149,875 | \$ 93,761 | \$ 316,817 |
| Transfers Out | \$ 128,228 | \$ 199,254 | \$ 199,254 | \$ 0 | \$ 71,026 |
| Reserves - Operating | \$ 620,155 | \$ 550,368 | \$ 561,366 | \$ 10,998 | \$ (58,789) |
| EXPENDITURES TOTAL: | \$ 3,581,441 | \$ 3,805,736 | \$ 3,910,495 | \$ 104,759 | \$ 329,054 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|------------------|------------------|------------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 150,623 | 226,198 | 226,198 | 159,570 | 235,053 | 8,855 |
| 5120002 - Disaster Relief | 4,125 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -4,113 | -4,113 | 0 | -4,266 | -153 |
| 5140000 - Overtime | 9,502 | 8,743 | 8,743 | 9,985 | 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 | 10,994 | 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 | 4,731 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 4,293 | 0 | 0 | 2,479 | 0 | 0 |
| 5210000 - Fica Taxes | 13,654 | 17,974 | 17,974 | 13,754 | 18,652 | 678 |
| 5220000 - Retirement Contributions | 24,906 | 35,577 | 35,577 | 27,220 | 37,015 | 1,438 |
| 5230000 - Health Insurance | 36,008 | 61,252 | 61,252 | 36,642 | 53,142 | -8,110 |
| 5231000 - Life Insurance | 159 | 241 | 241 | 168 | 250 | 9 |
| 5232000 - Dental Insurance | 725 | 1,050 | 1,050 | 782 | 1,156 | 106 |
| 5233000 - Lt Disability Insurance | 251 | 376 | 376 | 255 | 391 | 15 |
| 5233100 - St Disability Insurance | 376 | 679 | 679 | 381 | 703 | 24 |
| 5240000 - Workers' Compensation | 3,789 | 4,327 | 4,327 | 3,497 | 3,740 | -587 |
| Personnel Services: | \$268,183 | \$352,304 | \$352,304 | \$271,000 | \$354,579 | \$2,275 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 201,431 | 207,474 | 207,474 | 190,184 | 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 | 170 | 8,300 | 6,300 |
| 5410000 - Communications | 24,225 | 31,220 | 31,220 | 23,227 | 31,360 | 140 |
| 5420000 - Freight & Postage Services | 791 | 800 | 800 | 589 | 800 | 0 |
| 5430000 - Utility Services | 94,181 | 96,096 | 96,096 | 68,471 | 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 | 60,539 | -19,548 |
| 5460000 - Repair & Maintenance Svcs | 1,729,841 | 1,782,132 | 1,963,468 | 1,675,618 | 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 | 655 | 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 | 1,065 | -65 |
| 5490502 - OH-Property & Liability Insurance | 4,688 | 7,326 | 7,326 | 7,326 | 9,372 | 2,046 |
| 5490503 - OH-Dental Insurance | 261 | 270 | 270 | 270 | 269 | -1 |
| 5490504 - OH-Health Insurance | 1,090 | 963 | 963 | 963 | 1,350 | 387 |
| 5490505 - OH-Life/AD&D, STD, LTD | 194 | 221 | 221 | 221 | 207 | -14 |
| 5490509 - OH-Fleet Oversight | 388 | 341 | 341 | 341 | 993 | 652 |
| 5490510 - OH-Fleet Maint | 160 | 0 | 0 | 0 | 0 | 0 |
| 5490511 - OH-Fleet Fuel | 0 | 708 | 708 | 708 | 2,007 | 1,299 |
| 5511000 - Office Supplies | 866 | 900 | 900 | 797 | 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-Capital | 0 | 1,500 | 1,500 | 0 | 0 | -1,500 |

158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5521000 - Gas & Oil | 2,309 | 19,500 | 19,500 | 1,618 | 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 | 967 | 1,200 | 400 |
| 5540000 - Books,pubs,subs & Memberships | 361 | 499 | 499 | 425 | 1,175 | 676 |
| 5541000 - Registration Fees | 375 | 440 | 440 | 1,939 | 1,300 | 860 |
| 5550000 - Training | 0 | 1,750 | 1,750 | 0 | 3,000 | 1,250 |
| Operating Expenses: | \$2,197,583 | \$2,325,125 | \$2,506,461 | \$2,135,672 | \$2,508,888 | \$183,763 |
| 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 |
| 5642000 - Communications Equipment | 0 | 0 | 39,072 | 0 | 0 | 0 |
| 5650000 - Construction In Progress | 0 | 128,929 | 173,929 | 69,000 | 174,929 | 46,000 |
| Capital Outlay: | \$0 | \$155,629 | \$252,320 | \$76,333 | \$286,408 | \$130,779 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 347,201 | 128,228 | 128,228 | 128,228 | 199,254 | 71,026 |
| Transfers Out: | \$347,201 | \$128,228 | \$128,228 | \$128,228 | \$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 | 50,572 | -102,091 |
| Reserves - Operating: | \$0 | \$620,155 | \$533,912 | \$0 | \$561,366 | -\$58,789 |
| TOTAL EXPENDITURES: | \$2,812,967 | \$3,581,441 | \$3,773,225 | \$2,611,233 | \$3,910,495 | \$329,054 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating increased due to rent increases**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **HUD allocation was adjusted due to revised estimates of other current charges as this is a reimbursable fund**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

168-SECTION 8 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 24,043,517 | \$ 26,045,129 | \$ 30,641,469 | \$ 4,596,340 | \$ 6,597,952 |
| Miscellaneous Revenues | \$ 79,452 | \$ 151,584 | \$ 151,584 | \$ 0 | \$ 72,132 |
| Subtotal: | \$ 24,122,969 | \$ 26,196,713 | \$ 30,793,053 | \$ 4,596,340 | \$ 6,670,084 |
| Other Sources | \$ 42,504 | \$ 0 | \$ 0 | \$ 0 | \$(42,504) |
| Fund Balance | \$ 3,469,484 | \$ 5,179,490 | \$ 4,528,471 | \$(651,019) | \$ 1,058,987 |
| REVENUES TOTAL: | \$ 27,634,957 | \$ 31,376,203 | \$ 35,321,524 | \$ 3,945,321 | \$ 7,686,567 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,041,724 | \$ 1,122,574 | \$ 1,136,762 | \$ 14,188 | \$ 95,038 |
| Operating Expenses | \$ 26,378,729 | \$ 30,166,932 | \$ 34,098,065 | \$ 3,931,133 | \$ 7,719,336 |
| Capital Outlay | \$ 42,504 | \$ 0 | \$ 0 | \$ 0 | \$(42,504) |
| Debt Service | \$ 0 | \$ 9,798 | \$ 9,798 | \$ 0 | \$ 9,798 |
| Grants and Aids | \$ 100,000 | \$ 0 | \$ 0 | \$ 0 | \$(100,000) |
| Subtotal: | \$ 27,562,957 | \$ 31,299,304 | \$ 35,244,625 | \$ 3,945,321 | \$ 7,681,668 |
| Transfers Out | \$ 72,000 | \$ 72,000 | \$ 72,000 | \$ 0 | \$ 0 |
| Reserves - Debt | \$ 0 | \$ 4,899 | \$ 4,899 | \$ 0 | \$ 4,899 |
| EXPENDITURES TOTAL: | \$ 27,634,957 | \$ 31,376,203 | \$ 35,321,524 | \$ 3,945,321 | \$ 7,686,567 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

168 – SECTION 8 FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 558,084 | 699,306 | 699,306 | 519,241 | 767,178 | 67,872 |
| 5130001 - Vacancy Factor | 0 | -12,323 | -12,323 | 0 | -13,513 | -1,190 |
| 5140000 - Overtime | 2,724 | 5,000 | 5,000 | 4,631 | 5,000 | 0 |
| 5150300 - Class C Meals | 31 | 0 | 0 | 68 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 28,187 | 0 | 0 | 25,356 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 7,782 | 0 | 0 | 6,119 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 3,103 | 0 | 0 | 2,093 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 28,047 | 0 | 0 | 11,403 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 2,968 | 0 | 0 | 2,365 | 0 | 0 |
| 5210000 - Fica Taxes | 45,764 | 53,878 | 53,878 | 42,531 | 59,072 | 5,194 |
| 5220000 - Retirement Contributions | 77,893 | 95,574 | 95,574 | 77,783 | 105,245 | 9,671 |
| 5230000 - Health Insurance | 155,943 | 187,497 | 187,497 | 128,694 | 201,816 | 14,319 |
| 5231000 - Life Insurance | 616 | 712 | 712 | 575 | 781 | 69 |
| 5232000 - Dental Insurance | 3,850 | 4,607 | 4,607 | 3,675 | 4,882 | 275 |
| 5233000 - Lt Disability Insurance | 964 | 1,125 | 1,125 | 871 | 1,235 | 110 |
| 5233100 - St Disability Insurance | 1,445 | 2,040 | 2,040 | 1,304 | 2,236 | 196 |
| 5240000 - Workers' Compensation | 3,168 | 4,308 | 4,308 | 2,637 | 2,830 | -1,478 |
| 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 | \$832,646 | \$1,136,762 | \$95,038 |
| 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 | 5,249 | 20,000 | 0 |
| 5400000 - Travel And Per Diem | 2,344 | 9,000 | 9,000 | 6,930 | 9,000 | 0 |
| 5410000 - Communications | 5,500 | 4,000 | 4,000 | 2,307 | 4,000 | 0 |
| 5420000 - Freight & Postage Services | 6,684 | 5,000 | 5,000 | 5,534 | 5,000 | 0 |
| 5440000 - Rentals And Leases | 3,585 | 7,000 | 7,000 | 2,129 | 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 | 1,132 | 2,500 | 2,500 |
| 5470000 - Printing And Binding | 978 | 500 | 500 | 327 | 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 | 3,215,917 | 9,123,271 | 2,880,004 |
| 5490014 - Security Deposits | 0 | 0 | 0 | 51,296 | 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 | 21,500 | 11,500 | 2,838 |
| 5491000 - Other Government Agencies | 18,024,955 | 20,000,000 | 20,000,000 | 18,182,031 | 24,730,284 | 4,730,284 |
| 5511000 - Office Supplies | 14,851 | 24,000 | 24,000 | 21,804 | 24,000 | 0 |
| 5512000 - Office Equipment | 0 | 500 | 500 | 950 | 500 | 0 |
| 5520000 - Operating Supplies | 3,138 | 8,500 | 8,500 | 2,735 | 8,500 | 0 |
| 5520011 - Computer Software, SAAS | 0 | 0 | 0 | 1,318 | 0 | 0 |
| 5520020 - Computer Hardware, Non-Capital | 0 | 2,500 | 2,500 | 0 | 2,500 | 0 |
| 5521000 - Gas & Oil | 3,362 | 3,000 | 3,000 | 2,274 | 5,250 | 2,250 |
| 5540000 - Books,pubs,subs & Memberships | 419 | 500 | 500 | 2,217 | 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 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | \$21,300,585 | \$26,378,729 | \$27,838,402 | \$21,541,320 | \$34,098,065 | \$7,719,336 |
| 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 Bonds | 72,192 | 72,000 | 72,000 | 72,000 | 72,000 | 0 |
| Transfers Out: | \$72,192 | \$72,000 | \$72,000 | \$72,000 | \$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 | \$22,445,966 | \$35,321,524 | \$7,686,567 |

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

177-FIRE IMPACT FEE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 3,502,205 | \$ 1,850,000 | \$ 1,850,000 | \$ 0 | \$(1,652,205) |
| Less 5% Statutory Reduction | \$(175,110) | \$(92,500) | \$(92,500) | \$ 0 | \$ 82,610 |
| Subtotal: | \$ 3,327,095 | \$ 1,757,500 | \$ 1,757,500 | \$ 0 | \$(1,569,595) |
| Fund Balance | \$ 4,606,733 | \$ 0 | \$ 5,803,056 | \$ 5,803,056 | \$ 1,196,323 |
| REVENUES TOTAL: | \$ 7,933,828 | \$ 1,757,500 | \$ 7,560,556 | \$ 5,803,056 | \$(373,272) |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 10,000 | \$ 11,114 | \$ 11,114 | \$ 0 | \$ 1,114 |
| Capital Outlay | \$ 7,667,549 | \$ 0 | \$ 5,803,056 | \$ 5,803,056 | \$(1,864,493) |
| Subtotal: | \$ 7,677,549 | \$ 11,114 | \$ 5,814,170 | \$ 5,803,056 | \$(1,863,379) |
| Transfers Out | \$ 218,239 | \$ 681,144 | \$ 681,144 | \$ 0 | \$ 462,905 |
| Reserves - Operating | \$ 38,040 | \$ 2,963 | \$ 2,963 | \$ 0 | \$(35,077) |
| Reserves - Capital | \$ 0 | \$ 1,062,279 | \$ 1,062,279 | \$ 0 | \$ 1,062,279 |
| EXPENDITURES TOTAL: | \$ 7,933,828 | \$ 1,757,500 | \$ 7,560,556 | \$ 5,803,056 | \$(373,272) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

177 – FIRE IMPACT FEE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 15,508 | 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 | \$22,322 | \$11,114 | \$1,114 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 10,620,350 | 7,667,549 | 7,561,737 | 581,057 | 5,803,056 | -1,864,493 |
| Capital Outlay: | \$10,620,350 | \$7,667,549 | \$7,561,737 | \$581,057 | \$5,803,056 | -\$1,864,493 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 70,508 | 218,239 | 218,239 | 218,239 | 681,144 | 462,905 |
| Transfers Out: | \$70,508 | \$218,239 | \$218,239 | \$218,239 | \$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 | \$821,619 | \$7,560,556 | -\$373,272 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of the adjustment to Fund Balance**

REVENUES

The main revenue source is from impact fees collected on new developments and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted due to revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

178-PARKS IMPACT FEE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 12,891,770 | \$ 9,060,826 | \$ 9,060,826 | \$ 0 | \$(3,830,944) |
| Less 5% Statutory Reduction | \$(644,589) | \$(453,041) | \$(453,041) | \$ 0 | \$ 191,548 |
| Subtotal: | \$ 12,247,181 | \$ 8,607,785 | \$ 8,607,785 | \$ 0 | \$(3,639,396) |
| Fund Balance | \$ 29,297,781 | \$ 11,554,979 | \$ 45,375,628 | \$ 33,820,649 | \$ 16,077,847 |
| REVENUES TOTAL: | \$ 41,544,962 | \$ 20,162,764 | \$ 53,983,413 | \$ 33,820,649 | \$ 12,438,451 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 3,253,438 | \$ 3,253,438 | \$ 3,253,438 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 25,081,452 | \$ 7,285,006 | \$ 39,822,224 | \$ 32,537,218 | \$ 14,740,772 |
| Subtotal: | \$ 28,334,890 | \$ 10,538,444 | \$ 43,075,662 | \$ 32,537,218 | \$ 14,740,772 |
| Transfers Out | \$ 71,189 | \$ 90,727 | \$ 90,727 | \$ 0 | \$ 19,538 |
| Reserves - Capital | \$ 13,138,883 | \$ 7,541,204 | \$ 8,824,635 | \$ 1,283,431 | \$(4,314,248) |
| Reserves - Assigned | \$ 0 | \$ 1,500,000 | \$ 1,500,000 | \$ 0 | \$ 1,500,000 |
| Reserves - Restricted | \$ 0 | \$ 492,389 | \$ 492,389 | \$ 0 | \$ 492,389 |
| EXPENDITURES TOTAL: | \$ 41,544,962 | \$ 20,162,764 | \$ 53,983,413 | \$ 33,820,649 | \$ 12,438,451 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

178-PARKS IMPACT FEE

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 79,801 | 49,409 | 0 |
| 5490000 - Oth Current Chgs & Obligations | 3,349,503 | 2,934,029 | 2,934,029 | 1,731,781 | 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 | \$1,865,955 | \$3,253,438 | \$0 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 1,668,404 | 25,081,452 | 31,916,030 | 1,368,724 | 39,822,224 | 14,740,772 |
| Capital Outlay: | \$1,668,404 | \$25,081,452 | \$31,916,030 | \$1,368,724 | \$39,822,224 | \$14,740,772 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 55,079 | 71,189 | 71,189 | 71,189 | 90,727 | 19,538 |
| Transfers Out: | \$55,079 | \$71,189 | \$71,189 | \$71,189 | \$90,727 | \$19,538 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 13,138,883 | 14,669,251 | 0 | 8,824,635 | -4,314,248 |
| Reserves - Capital: | \$0 | \$13,138,883 | \$14,669,251 | \$0 | \$8,824,635 | -\$4,314,248 |
| 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 | \$3,305,868 | \$53,983,413 | \$12,438,451 |

FUND 180 – INMATE WELFARE FUND

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

180-INMATE WELFARE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 81,525 | \$ 69,421 | \$ 69,421 | \$ 0 | \$(12,104) |
| Miscellaneous Revenues | \$ 738,493 | \$ 738,493 | \$ 738,493 | \$ 0 | \$ 0 |
| Less 5% Statutory Reduction | \$(4,077) | \$(3,471) | \$(3,471) | \$ 0 | \$ 606 |
| Subtotal: | \$ 815,941 | \$ 804,443 | \$ 804,443 | \$ 0 | \$(11,498) |
| Fund Balance | \$ 2,337,456 | \$ 2,464,984 | \$ 2,464,984 | \$ 0 | \$ 127,528 |
| REVENUES TOTAL: | \$ 3,153,397 | \$ 3,269,427 | \$ 3,269,427 | \$ 0 | \$ 116,030 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 218,787 | \$ 225,601 | \$ 222,163 | \$(3,438) | \$ 3,376 |
| Operating Expenses | \$ 990,503 | \$ 985,740 | \$ 986,111 | \$ 371 | \$(4,392) |
| Capital Outlay | \$ 25,000 | \$ 25,000 | \$ 25,000 | \$ 0 | \$ 0 |
| Subtotal: | \$ 1,234,290 | \$ 1,236,341 | \$ 1,233,274 | \$(3,067) | \$(1,016) |
| Transfers Out | \$ 94,676 | \$ 102,840 | \$ 102,840 | \$ 0 | \$ 8,164 |
| Reserves - Operating | \$ 347,725 | \$ 349,032 | \$ 352,099 | \$ 3,067 | \$ 4,374 |
| Reserves - Stability | \$ 1,476,706 | \$ 1,581,214 | \$ 1,581,214 | \$ 0 | \$ 104,508 |
| EXPENDITURES TOTAL: | \$ 3,153,397 | \$ 3,269,427 | \$ 3,269,427 | \$ 0 | \$ 116,030 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

180 - INMATE WELFARE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|------------------|------------------|------------------|------------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 81,014 | 141,933 | 141,933 | 89,431 | 146,638 | 4,705 |
| 5130001 - Vacancy Factor | 0 | -2,502 | -2,502 | 0 | -2,584 | -82 |
| 5140000 - Overtime | -134 | 1,000 | 1,000 | 5,223 | 1,000 | 0 |
| 5160000 - Compensated Annual Leave | 5,173 | 0 | 0 | 3,068 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 0 | 0 | 0 | 1,934 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 3,020 | 0 | 0 | 1,263 | 0 | 0 |
| 5210000 - Fica Taxes | 6,631 | 10,936 | 10,936 | 7,524 | 11,295 | 359 |
| 5220000 - Retirement Contributions | 13,864 | 22,588 | 22,588 | 17,496 | 23,416 | 828 |
| 5230000 - Health Insurance | 18,948 | 40,143 | 40,143 | 19,046 | 37,964 | -2,179 |
| 5231000 - Life Insurance | 91 | 146 | 146 | 91 | 150 | 4 |
| 5232000 - Dental Insurance | 658 | 949 | 949 | 616 | 1,023 | 74 |
| 5233000 - Lt Disability Insurance | 142 | 229 | 229 | 136 | 237 | 8 |
| 5233100 - St Disability Insurance | 214 | 413 | 413 | 204 | 427 | 14 |
| 5240000 - Workers' Compensation | 2,989 | 2,952 | 2,952 | 2,716 | 2,597 | -355 |
| Personnel Services: | \$132,610 | \$218,787 | \$218,787 | \$148,749 | \$222,163 | \$3,376 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 61,609 | 111,000 | 111,000 | 67,509 | 177,856 | 66,856 |
| 5340000 - Other Contractual Services | 290,530 | 351,270 | 351,270 | 239,883 | 287,541 | -63,729 |
| 5430000 - Utility Services | 8,968 | 9,600 | 9,600 | 8,911 | 9,604 | 4 |
| 5440000 - Rentals And Leases | 911 | 994 | 994 | 982 | 994 | 0 |
| 5450000 - Insurance | 872 | 1,250 | 1,250 | 1,250 | 1,302 | 52 |
| 5460000 - Repair & Maintenance Svcs | 13,244 | 13,900 | 13,900 | 11,883 | 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 | 939 | -75 |
| 5490502 - OH-Property & Liability Insurance | 77 | 114 | 114 | 114 | 202 | 88 |
| 5490503 - OH-Dental Insurance | 156 | 243 | 243 | 243 | 237 | -6 |
| 5490504 - OH-Health Insurance | 652 | 864 | 864 | 864 | 1,191 | 327 |
| 5490505 - OH-Life/AD&D, STD, LTD | 116 | 198 | 198 | 198 | 183 | -15 |
| 5511000 - Office Supplies | 12,887 | 19,556 | 19,556 | 7,833 | 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 | 127,669 | 450,000 | 32,000 |
| 5540000 - Books,pubs,subs & Memberships | 15,358 | 19,500 | 19,500 | 3,966 | 10,800 | -8,700 |
| Operating Expenses: | \$558,042 | \$990,503 | \$990,503 | \$472,318 | \$986,111 | -\$4,392 |
| 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 | 94,676 | 102,840 | 8,164 |
| Transfers Out: | \$75,521 | \$94,676 | \$94,676 | \$94,676 | \$102,840 | \$8,164 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 217,328 | 299,106 | 0 | 221,212 | 3,884 |
| 5990020 - Reserve For Contingency | 0 | 130,397 | 212,174 | 0 | 130,887 | 490 |
| Reserves - Operating: | \$0 | \$347,725 | \$511,280 | \$0 | \$352,099 | \$4,374 |
| Reserves - Stability: | | | | | | |

180 - INMATE WELFARE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | \$715,743 | \$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.

REVENUES

The revenue sources are Fund Balance and Interest.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

187-ROAD IMPACT FEE POINCIANA OVERLAY FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 477,873 | \$ 498,773 | \$ 498,773 | \$ 0 | \$ 20,900 |
| REVENUES TOTAL: | \$ 477,873 | \$ 498,773 | \$ 498,773 | \$ 0 | \$ 20,900 |
| EXPENDITURES: | | | | | |
| Reserves - Capital | \$ 477,873 | \$ 498,773 | \$ 498,773 | \$ 0 | \$ 20,900 |
| EXPENDITURES TOTAL: | \$ 477,873 | \$ 498,773 | \$ 498,773 | \$ 0 | \$ 20,900 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

187 – ROAD IMPACT FEE POINCIANA OVERLAY

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses decreased due to the revised amount for the LYNX partner agreement**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In decreased due to the reduced amount for the LYNX partner agreement**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 8,694,044 | \$ 9,186,632 | \$ 9,186,632 | \$ 0 | \$ 492,588 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(434,702)</u> | <u>\$(459,332)</u> | <u>\$(459,332)</u> | <u>\$ 0</u> | <u>\$(24,630)</u> |
| Subtotal: | \$ 8,259,342 | \$ 8,727,300 | \$ 8,727,300 | \$ 0 | \$ 467,958 |
| Transfers In | \$ 2,213,464 | \$ 5,770,151 | \$ 4,678,608 | \$(1,091,543) | \$ 2,465,144 |
| <u>Fund Balance</u> | <u>\$ 2,311,868</u> | <u>\$ 977,377</u> | <u>\$ 977,377</u> | <u>\$ 0</u> | <u>\$(1,334,491)</u> |
| REVENUES TOTAL: | <u>\$ 12,784,674</u> | <u>\$ 15,474,828</u> | <u>\$ 14,383,285</u> | <u>\$(1,091,543)</u> | <u>\$ 1,598,611</u> |
| EXPENDITURES: | | | | | |
| <u>Operating Expenses</u> | <u>\$ 12,761,930</u> | <u>\$ 15,445,848</u> | <u>\$ 14,354,305</u> | <u>\$(1,091,543)</u> | <u>\$ 1,592,375</u> |
| Subtotal: | \$ 12,761,930 | \$ 15,445,848 | \$ 14,354,305 | \$(1,091,543) | \$ 1,592,375 |
| <u>Transfers Out</u> | <u>\$ 22,744</u> | <u>\$ 28,980</u> | <u>\$ 28,980</u> | <u>\$ 0</u> | <u>\$ 6,236</u> |
| EXPENDITURES TOTAL: | <u>\$ 12,784,674</u> | <u>\$ 15,474,828</u> | <u>\$ 14,383,285</u> | <u>\$(1,091,543)</u> | <u>\$ 1,598,611</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

189 – SECOND LOCAL OPTION FUEL TAX

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|-----------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5340005 - LYNX | 11,409,639 | 12,761,930 | 12,761,930 | 12,757,721 | 14,354,305 | 1,592,375 |
| Operating Expenses: | \$11,409,639 | \$12,761,930 | \$12,761,930 | \$12,757,721 | \$14,354,305 | \$1,592,375 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 23,649 | 22,744 | 22,744 | 22,744 | 28,980 | 6,236 |
| Transfers Out: | \$23,649 | \$22,744 | \$22,744 | \$22,744 | \$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 | \$12,780,465 | \$14,383,285 | \$1,598,611 |

FUND 190 – MOBILITY FEE NORTHEAST DISTRICT FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved from another funding source, which was offset by a reduction in Reserves for Capital Undesignated**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

190 - MOBILITY FEE NORTHEAST DISTRICT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 23,644,031 | \$ 15,889,967 | \$ 31,805,072 | \$ 15,915,105 | \$ 8,161,041 |
| Less 5% Statutory Reduction | <u>\$(372,583)</u> | <u>\$(794,498)</u> | <u>\$(794,498)</u> | <u>\$ 0</u> | <u>\$(421,915)</u> |
| Subtotal: | \$ 23,271,448 | \$ 15,095,469 | \$ 31,010,574 | \$ 15,915,105 | \$ 7,739,126 |
| | | | | | |
| Fund Balance | <u>\$ 28,365,411</u> | <u>\$ 11,817,173</u> | <u>\$ 35,230,422</u> | <u>\$ 23,413,249</u> | <u>\$ 6,865,011</u> |
| REVENUES TOTAL: | <u>\$ 51,636,859</u> | <u>\$ 26,912,642</u> | <u>\$ 66,240,996</u> | <u>\$ 39,328,354</u> | <u>\$ 14,604,137</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 60,000 | \$ 60,000 | \$ 60,000 | \$ 0 | \$ 0 |
| Capital Outlay | <u>\$ 42,551,735</u> | <u>\$ 7,357,209</u> | <u>\$ 53,685,562</u> | <u>\$ 46,328,353</u> | <u>\$ 11,133,827</u> |
| Subtotal: | \$ 42,611,735 | \$ 7,417,209 | \$ 53,745,562 | \$ 46,328,353 | \$ 11,133,827 |
| | | | | | |
| Transfers Out | \$ 31,957 | \$ 94,787 | \$ 94,787 | \$ 0 | \$ 62,830 |
| Reserves - Capital | <u>\$ 8,993,167</u> | <u>\$ 19,400,646</u> | <u>\$ 12,400,647</u> | <u>\$(6,999,999)</u> | <u>\$ 3,407,480</u> |
| EXPENDITURES TOTAL: | <u>\$ 51,636,859</u> | <u>\$ 26,912,642</u> | <u>\$ 66,240,996</u> | <u>\$ 39,328,354</u> | <u>\$ 14,604,137</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

190-MOBILITY FEE NORTHEAST DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 46,161,320 | 6,792,821 | 53,685,562 | 11,133,827 |
| Capital Outlay: | \$6,645,951 | \$42,551,735 | \$46,161,320 | \$6,792,821 | \$53,685,562 | \$11,133,827 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 183,434 | 31,957 | 31,957 | 31,957 | 94,787 | 62,830 |
| Transfers Out: | \$183,434 | \$31,957 | \$31,957 | \$31,957 | \$94,787 | \$62,830 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 8,993,167 | 5,081,482 | 0 | 12,400,647 | 3,407,480 |
| Reserves - Capital: | \$0 | \$8,993,167 | \$5,081,482 | \$0 | \$12,400,647 | \$3,407,480 |
| 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 | \$51,868,759 | \$6,834,777 | \$66,240,996 | \$14,604,137 |

FUND 191 – MOBILITY FEE SOUTHEAST DISTRICT FUND

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

191 - MOBILITY FEE SOUTHEAST DISTRICT FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 10,325,395 | \$ 5,172,664 | \$ 9,109,322 | \$ 3,936,658 | \$(1,216,073) |
| Less 5% Statutory Reduction | \$(323,162) | \$(258,633) | \$(258,633) | \$ 0 | \$ 64,529 |
| Subtotal: | \$ 10,002,233 | \$ 4,914,031 | \$ 8,850,689 | \$ 3,936,658 | \$(1,151,544) |
| Fund Balance | \$ 19,012,613 | \$ 5,508,499 | \$ 26,016,806 | \$ 20,508,307 | \$ 7,004,193 |
| REVENUES TOTAL: | \$ 29,014,846 | \$ 10,422,530 | \$ 34,867,495 | \$ 24,444,965 | \$ 5,852,649 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 20,000 | \$ 20,000 | \$ 20,000 | \$ 0 | \$ 0 |
| Capital Outlay | \$ 17,112,760 | \$ 932,776 | \$ 25,377,741 | \$ 24,444,965 | \$ 8,264,981 |
| Subtotal: | \$ 17,132,760 | \$ 952,776 | \$ 25,397,741 | \$ 24,444,965 | \$ 8,264,981 |
| Transfers Out | \$ 12,373 | \$ 76,873 | \$ 76,873 | \$ 0 | \$ 64,500 |
| Reserves - Capital | \$ 11,869,713 | \$ 9,392,881 | \$ 9,392,881 | \$ 0 | \$(2,476,832) |
| EXPENDITURES TOTAL: | \$ 29,014,846 | \$ 10,422,530 | \$ 34,867,495 | \$ 24,444,965 | \$ 5,852,649 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

191-MOBILITY FEE SOUTHEAST DISTRICT FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 723,384 | 25,377,741 | 8,264,981 |
| Capital Outlay: | \$1,534,511 | \$17,112,760 | \$24,633,541 | \$723,384 | \$25,377,741 | \$8,264,981 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 109,261 | 12,373 | 12,373 | 12,373 | 76,873 | 64,500 |
| Transfers Out: | \$109,261 | \$12,373 | \$12,373 | \$12,373 | \$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 | \$745,756 | \$34,867,495 | \$5,852,649 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects being moved to another funding source, which was offset by a reduction in Reserves for Capital Undesignated**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| REVENUES: | | | | | |
| Transfers In | \$ 10,389,703 | \$ 30,494,345 | \$ 30,494,345 | \$ 0 | \$ 20,104,642 |
| Fund Balance | \$ 0 | \$ 10,389,203 | \$ 10,389,203 | \$ 0 | \$ 10,389,203 |
| REVENUES TOTAL: | \$ 10,389,703 | \$ 40,883,548 | \$ 40,883,548 | \$ 0 | \$ 30,493,845 |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 500 | \$ 0 | \$ 0 | \$ 0 | \$(500) |
| Capital Outlay | \$ 0 | \$ 7,000,000 | \$ 0 | \$(7,000,000) | \$ 0 |
| Subtotal: | \$ 500 | \$ 7,000,000 | \$ 0 | \$(7,000,000) | \$(500) |
| Transfers Out | \$ 0 | \$ 20,650,142 | \$ 20,650,142 | \$ 0 | \$ 20,650,142 |
| Reserves - Capital | \$ 10,389,203 | \$ 13,233,406 | \$ 20,233,406 | \$ 7,000,000 | \$ 9,844,203 |
| EXPENDITURES TOTAL: | \$ 10,389,703 | \$ 40,883,548 | \$ 40,883,548 | \$ 0 | \$ 30,493,845 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

192 - NORTHEAST INFRASTRUCTURE IMPROVEMENT AREA

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5541000 - Registration Fees | 0 | 500 | 500 | 0 | 0 | -500 |
| Operating Expenses: | \$0 | \$500 | \$500 | \$0 | \$0 | -\$500 |
| 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 | 20,233,406 | 9,844,203 |
| Reserves - Capital: | \$0 | \$10,389,203 | \$10,389,203 | \$0 | \$20,233,406 | \$9,844,203 |
| TOTAL EXPENDITURES: | \$0 | \$10,389,703 | \$10,389,703 | \$0 | \$40,883,548 | \$30,493,845 |

DEBT SERVICE FUNDS

| Fund - Fund Title | Page |
|---|-------------|
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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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses were adjusted due to updated Tax Collector Fee calculations, which were offset by Reserves - Debt**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

201-LIMITED G.O. REFUNDING BONDS, SERIES 2015 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 1,164,871 | \$ 1,178,658 | \$ 1,178,658 | \$ 0 | \$ 13,787 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(58,244)</u> | <u>\$(58,933)</u> | <u>\$(58,933)</u> | <u>\$ 0</u> | <u>\$(689)</u> |
| Subtotal: | \$ 1,106,627 | \$ 1,119,725 | \$ 1,119,725 | \$ 0 | \$ 13,098 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 1,139,372</u> | <u>\$ 1,148,318</u> | <u>\$ 1,148,318</u> | <u>\$ 0</u> | <u>\$ 8,946</u> |
| REVENUES TOTAL: | <u>\$ 2,245,999</u> | <u>\$ 2,268,043</u> | <u>\$ 2,268,043</u> | <u>\$ 0</u> | <u>\$ 22,044</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 28,907 | \$ 24,619 | \$ 23,574 | \$(1,045) | \$(5,333) |
| <u>Debt Service</u> | <u>\$ 1,120,636</u> | <u>\$ 1,121,727</u> | <u>\$ 1,121,727</u> | <u>\$ 0</u> | <u>\$ 1,091</u> |
| Subtotal: | \$ 1,149,543 | \$ 1,146,346 | \$ 1,145,301 | \$(1,045) | \$(4,242) |
| | | | | | |
| <u>Reserves - Debt</u> | <u>\$ 1,096,456</u> | <u>\$ 1,121,697</u> | <u>\$ 1,122,742</u> | <u>\$ 1,045</u> | <u>\$ 26,286</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,245,999</u> | <u>\$ 2,268,043</u> | <u>\$ 2,268,043</u> | <u>\$ 0</u> | <u>\$ 22,044</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

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

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 24,843 | 28,907 | 28,907 | 28,907 | 23,574 | -5,333 |
| Operating Expenses: | \$24,843 | \$28,907 | \$28,907 | \$28,907 | \$23,574 | -\$5,333 |
| 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 | 5,425 | 5,425 |
| Reserves - Debt: | \$0 | \$1,096,456 | \$1,096,456 | \$0 | \$1,122,742 | \$26,286 |
| TOTAL EXPENDITURES: | \$1,143,829 | \$2,245,999 | \$2,245,999 | \$1,149,542 | \$2,268,043 | \$22,044 |

FUND 204 – TDT TAX BOND, 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| 204 – TDT TAX BOND, SERIES 2012 | | | | | |
|--|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

204 – TDT TAX BOND, SERIES 2012

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 occurred in FY24, ahead of the scheduled sunset, and the Fund will be closed in FY25.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out increased due to the revised Fund Balance projection**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance estimates were revised**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

210-WEST 192 PHASE IIC FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|-------------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 1,609 | \$ 0 | \$ 0 | \$ 0 | \$(1,609) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(80)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 80</u> |
| Subtotal: | \$ 1,529 | \$ 0 | \$ 0 | \$ 0 | \$(1,529) |
| | | | | | |
| Fund Balance | \$ 469,672 | \$ 33,306 | \$ 46,416 | \$ 13,110 | \$(423,256) |
| REVENUES TOTAL: | <u>\$ 471,201</u> | <u>\$ 33,306</u> | <u>\$ 46,416</u> | <u>\$ 13,110</u> | <u>\$(424,785)</u> |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 158,588 | \$ 0 | \$ 0 | \$ 0 | \$(158,588) |
| Subtotal: | \$ 158,588 | \$ 0 | \$ 0 | \$ 0 | \$(158,588) |
| | | | | | |
| Transfers Out | \$ 312,613 | \$ 33,306 | \$ 46,416 | \$ 13,110 | \$(266,197) |
| EXPENDITURES TOTAL: | <u>\$ 471,201</u> | <u>\$ 33,306</u> | <u>\$ 46,416</u> | <u>\$ 13,110</u> | <u>\$(424,785)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

210 – WEST 192 PHASE IIC FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 312,613 | 46,416 | -266,197 |
| Transfers Out: | \$0 | \$312,613 | \$312,613 | \$312,613 | \$46,416 | -\$266,197 |
| 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 | \$470,504 | \$46,416 | -\$424,785 |

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.

REVENUES

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

211 - SALES TAX REVENUE BONDS, SERIES 2015A FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 7,875 | \$ 0 | \$ 0 | \$ 0 | \$(7,875) |
| Less 5% Statutory Reduction | \$(394) | \$ 0 | \$ 0 | \$ 0 | \$ 394 |
| Subtotal: | \$ 7,481 | \$ 0 | \$ 0 | \$ 0 | \$(7,481) |
| Transfers In | \$ 2,787,225 | \$ 5,653,723 | \$ 5,653,723 | \$ 0 | \$ 2,866,498 |
| Fund Balance | \$ 2,606,573 | \$ 2,036,240 | \$ 2,036,240 | \$ 0 | \$(570,333) |
| REVENUES TOTAL: | \$ 5,401,279 | \$ 7,689,963 | \$ 7,689,963 | \$ 0 | \$ 2,288,684 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 3,373,619 | \$ 3,377,619 | \$ 3,377,619 | \$ 0 | \$ 4,000 |
| Subtotal: | \$ 3,373,619 | \$ 3,377,619 | \$ 3,377,619 | \$ 0 | \$ 4,000 |
| Reserves - Debt | \$ 2,027,660 | \$ 4,312,344 | \$ 4,312,344 | \$ 0 | \$ 2,284,684 |
| EXPENDITURES TOTAL: | \$ 5,401,279 | \$ 7,689,963 | \$ 7,689,963 | \$ 0 | \$ 2,288,684 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

211 – SALES TAX REVENUE BONDS, SERIES 2015A

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

| 239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS, SERIES 2011 FUND SUMMARY | | | | | |
|---|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

239 – INFRASTRUCTURE SALES TAX REVENUE REFUNDING BONDS, SERIES 2011

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

240 – TDT REFUNDING & IMPROVEMENT BONDS, SERIES 2012 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

240 – TDT REFUNDING & IMPROVEMENT BONDS, SERIES 2012

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910252 - Transfer Out - TDT Revenue Refundi | 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.

REVENUES

The funding source is Fund Balance.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 15,206 | \$ 0 | \$ 0 | \$ 0 | \$(15,206) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(760)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 760</u> |
| Subtotal: | \$ 14,446 | \$ 0 | \$ 0 | \$ 0 | \$(14,446) |
| Transfers In | \$ 5,193,730 | \$ 0 | \$ 0 | \$ 0 | \$(5,193,730) |
| <u>Fund Balance</u> | <u>\$ 5,068,176</u> | <u>\$ 5,137,591</u> | <u>\$ 5,137,591</u> | <u>\$ 0</u> | <u>\$ 69,415</u> |
| REVENUES TOTAL: | <u>\$ 10,276,352</u> | <u>\$ 5,137,591</u> | <u>\$ 5,137,591</u> | <u>\$ 0</u> | <u>\$(5,138,761)</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 5,139,456</u> | <u>\$ 5,137,591</u> | <u>\$ 5,137,591</u> | <u>\$ 0</u> | <u>\$(1,865)</u> |
| Subtotal: | \$ 5,139,456 | \$ 5,137,591 | \$ 5,137,591 | \$ 0 | \$(1,865) |
| <u>Reserves - Debt</u> | <u>\$ 5,136,896</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$(5,136,896)</u> |
| EXPENDITURES TOTAL: | <u>\$ 10,276,352</u> | <u>\$ 5,137,591</u> | <u>\$ 5,137,591</u> | <u>\$ 0</u> | <u>\$(5,138,761)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

241 – INFRASTRUCTURE SALES SURTAX SERIES 2015

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 6,623 | \$ 0 | \$ 0 | \$ 0 | \$(6,623) |
| Less 5% Statutory Reduction | \$(331) | \$ 0 | \$ 0 | \$ 0 | \$ 331 |
| Subtotal: | \$ 6,292 | \$ 0 | \$ 0 | \$ 0 | \$(6,292) |
| Transfers In | \$ 2,957,531 | \$ 3,584,927 | \$ 3,584,927 | \$ 0 | \$ 627,396 |
| Fund Balance | \$ 2,206,759 | \$ 2,248,774 | \$ 2,248,774 | \$ 0 | \$ 42,015 |
| REVENUES TOTAL: | \$ 5,170,582 | \$ 5,833,701 | \$ 5,833,701 | \$ 0 | \$ 663,119 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 2,922,088 | \$ 2,919,088 | \$ 2,919,088 | \$ 0 | \$(3,000) |
| Subtotal: | \$ 2,922,088 | \$ 2,919,088 | \$ 2,919,088 | \$ 0 | \$(3,000) |
| Reserves - Debt | \$ 2,248,494 | \$ 2,914,613 | \$ 2,914,613 | \$ 0 | \$ 666,119 |
| EXPENDITURES TOTAL: | \$ 5,170,582 | \$ 5,833,701 | \$ 5,833,701 | \$ 0 | \$ 663,119 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

243-TDT REVENUE BONDS, SERIES 2016 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 1,234,809 | \$ 1,378,423 | \$ 1,378,423 | \$ 0 | \$ 143,614 |
| Fund Balance | \$ 2,509,581 | \$ 2,368,877 | \$ 2,368,877 | \$ 0 | \$(140,704) |
| REVENUES TOTAL: | \$ 3,744,390 | \$ 3,747,300 | \$ 3,747,300 | \$ 0 | \$ 2,910 |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 1,372,611 | \$ 1,375,521 | \$ 1,375,521 | \$ 0 | \$ 2,910 |
| Subtotal: | \$ 1,372,611 | \$ 1,375,521 | \$ 1,375,521 | \$ 0 | \$ 2,910 |
| Reserves - Debt | \$ 2,371,779 | \$ 2,371,779 | \$ 2,371,779 | \$ 0 | \$ 0 |
| EXPENDITURES TOTAL: | \$ 3,744,390 | \$ 3,747,300 | \$ 3,747,300 | \$ 0 | \$ 2,910 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

243 – TDT REVENUE BONDS, SERIES 2016

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

REVENUES

The funding source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 4,633,173 | \$ 0 | \$ 0 | \$ 0 | \$(4,633,173) |
| Fund Balance | \$ 4,548,359 | \$ 4,589,087 | \$ 4,589,087 | \$ 0 | \$ 40,728 |
| REVENUES TOTAL: | <u>\$ 9,181,532</u> | <u>\$ 4,589,087</u> | <u>\$ 4,589,087</u> | <u>\$ 0</u> | <u>\$(4,592,445)</u> |
| <u>EXPENDITURES:</u> | | | | | |
| Debt Service | \$ 4,592,445 | \$ 4,589,087 | \$ 4,589,087 | \$ 0 | \$(3,358) |
| Subtotal: | <u>\$ 4,592,445</u> | <u>\$ 4,589,087</u> | <u>\$ 4,589,087</u> | <u>\$ 0</u> | <u>\$(3,358)</u> |
| Reserves - Debt | \$ 4,589,087 | \$ 0 | \$ 0 | \$ 0 | \$(4,589,087) |
| EXPENDITURES TOTAL: | <u>\$ 9,181,532</u> | <u>\$ 4,589,087</u> | <u>\$ 4,589,087</u> | <u>\$ 0</u> | <u>\$(4,592,445)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS, SERIES 2017

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

REVENUES

The funding source is Fund Balance.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

245-SALES TAX REVENUE REFUNDING BONDS, SERIES 2017 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|----------------------------|--------------------------------|------------------------------|--------------------|-----------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 11,815 | \$ 0 | \$ 0 | \$ 0 | \$(11,815) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(591)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 591</u> |
| Subtotal: | \$ 11,224 | \$ 0 | \$ 0 | \$ 0 | \$(11,224) |
| Transfers In | \$ 4,025,501 | \$ 0 | \$ 0 | \$ 0 | \$(4,025,501) |
| <u>Fund Balance</u> | <u>\$ 3,937,855</u> | <u>\$ 3,987,085</u> | <u>\$ 3,987,085</u> | <u>\$ 0</u> | <u>\$ 49,230</u> |
| REVENUES TOTAL: | <u>\$ 7,974,580</u> | <u>\$ 3,987,085</u> | <u>\$ 3,987,085</u> | <u>\$ 0</u> | <u>\$(3,987,495)</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 3,987,494</u> | <u>\$ 3,987,085</u> | <u>\$ 3,987,085</u> | <u>\$ 0</u> | <u>\$(409)</u> |
| Subtotal: | <u>\$ 3,987,494</u> | <u>\$ 3,987,085</u> | <u>\$ 3,987,085</u> | <u>\$ 0</u> | <u>\$(409)</u> |
| <u>Reserves - Debt</u> | <u>\$ 3,987,086</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$(3,987,086)</u> |
| EXPENDITURES TOTAL: | <u>\$ 7,974,580</u> | <u>\$ 3,987,085</u> | <u>\$ 3,987,085</u> | <u>\$ 0</u> | <u>\$(3,987,495)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

245 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2017

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted which was offset by Transfers In**

246 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| REVENUES: | | | | | |
| Transfers In | \$ 1,482,124 | \$ 1,482,352 | \$ 1,484,325 | \$ 1,973 | \$ 2,201 |
| Fund Balance | \$ 1,044,138 | \$ 1,053,037 | \$ 1,051,064 | \$(1,973) | \$ 6,926 |
| REVENUES TOTAL: | \$ 2,526,262 | \$ 2,535,389 | \$ 2,535,389 | \$ 0 | \$ 9,127 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 1,475,200 | \$ 1,473,225 | \$ 1,473,225 | \$ 0 | \$(1,975) |
| Subtotal: | \$ 1,475,200 | \$ 1,473,225 | \$ 1,473,225 | \$ 0 | \$(1,975) |
| Reserves - Debt | \$ 1,051,062 | \$ 1,062,164 | \$ 1,062,164 | \$ 0 | \$ 11,102 |
| EXPENDITURES TOTAL: | \$ 2,526,262 | \$ 2,535,389 | \$ 2,535,389 | \$ 0 | \$ 9,127 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

246 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2017

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of Fund Balance**

REVENUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised estimates**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

247-TDT REFUNDING BONDS, SERIES 2019 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 300,000 | \$ 300,000 | \$ 300,000 | \$ 0 | \$ 0 |
| Miscellaneous Revenues | \$ 4,544 | \$ 0 | \$ 0 | \$ 0 | \$(4,544) |
| Less 5% Statutory Reduction | \$(15,227) | \$(15,000) | \$(15,000) | \$ 0 | \$ 227 |
| Subtotal: | \$ 289,317 | \$ 285,000 | \$ 285,000 | \$ 0 | \$(4,317) |
| Transfers In | \$ 259,793 | \$ 440,557 | \$ 440,557 | \$ 0 | \$ 180,764 |
| Fund Balance | \$ 1,677,689 | \$ 1,505,023 | \$ 1,743,800 | \$ 238,777 | \$ 66,111 |
| REVENUES TOTAL: | \$ 2,226,799 | \$ 2,230,580 | \$ 2,469,357 | \$ 238,777 | \$ 242,558 |
| EXPENDITURES: | | | | | |
| Debt Service | \$ 791,793 | \$ 796,115 | \$ 796,115 | \$ 0 | \$ 4,322 |
| Subtotal: | \$ 791,793 | \$ 796,115 | \$ 796,115 | \$ 0 | \$ 4,322 |
| Reserves - Debt | \$ 1,435,006 | \$ 1,434,465 | \$ 1,673,242 | \$ 238,777 | \$ 238,236 |
| EXPENDITURES TOTAL: | \$ 2,226,799 | \$ 2,230,580 | \$ 2,469,357 | \$ 238,777 | \$ 242,558 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

247 – TDT REFUNDING BONDS, SERIES 2019

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 1,040,830 | 238,777 |
| 5990034 - Bond Reserves - Other | 0 | 0 | 59,380 | 0 | 0 | 0 |
| Reserves - Debt: | \$0 | \$1,435,006 | \$1,494,387 | \$0 | \$1,673,242 | \$238,236 |
| TOTAL EXPENDITURES: | \$796,662 | \$2,226,799 | \$2,286,180 | \$791,792 | \$2,469,357 | \$242,558 |

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|----------------------------|--------------------------------|------------------------------|-------------|------------------------|
| <u>REVENUES:</u> | | | | | |
| Fund Balance | \$0 | \$0 | \$0 | \$0 | \$0 |
| REVENUES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | \$0 |
| EXPENDITURES TOTAL: | \$0 | \$0 | \$0 | \$0 | \$0 |

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variances that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 6,711 | 0 | 0 |
| 5910306 - Tran Out-local Opt Infra Sales | 0 | 0 | 19,296 | 19,294 | 0 | 0 |
| Transfers Out: | \$0 | \$0 | \$26,007 | \$26,005 | \$0 | \$0 |
| TOTAL EXPENDITURES: | \$2,053,423 | \$0 | \$26,007 | \$26,005 | \$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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted as a result of Fund Balance and Revenue changes**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on revised estimates and a Transfer In from the General Fund was removed as it was inadvertently included**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

249-DS CIRB 2019 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 17,204 | \$ 0 | \$ 0 | \$ 0 | \$(17,204) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(860)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 860</u> |
| Subtotal: | \$ 16,344 | \$ 0 | \$ 0 | \$ 0 | \$(16,344) |
| Transfers In | \$ 7,435,548 | \$ 10,433,710 | \$ 7,438,090 | \$(2,995,620) | \$ 2,542 |
| <u>Fund Balance</u> | <u>\$ 5,734,734</u> | <u>\$ 5,826,973</u> | <u>\$ 5,822,595</u> | <u>\$(4,378)</u> | <u>\$ 87,861</u> |
| REVENUES TOTAL: | <u>\$ 13,186,626</u> | <u>\$ 16,260,683</u> | <u>\$ 13,260,685</u> | <u>\$(2,999,998)</u> | <u>\$ 74,059</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 7,363,264</u> | <u>\$ 7,360,522</u> | <u>\$ 7,360,522</u> | <u>\$ 0</u> | <u>\$(2,742)</u> |
| Subtotal: | \$ 7,363,264 | \$ 7,360,522 | \$ 7,360,522 | \$ 0 | \$(2,742) |
| <u>Reserves - Debt</u> | <u>\$ 5,823,362</u> | <u>\$ 8,900,161</u> | <u>\$ 5,900,163</u> | <u>\$(2,999,998)</u> | <u>\$ 76,801</u> |
| EXPENDITURES TOTAL: | <u>\$ 13,186,626</u> | <u>\$ 16,260,683</u> | <u>\$ 13,260,685</u> | <u>\$(2,999,998)</u> | <u>\$ 74,059</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

249 – DS CIRB 2019

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 2 | 2 |
| Reserves - Debt: | \$0 | \$5,823,362 | \$5,840,574 | \$0 | \$5,900,163 | \$76,801 |
| TOTAL EXPENDITURES: | \$7,364,591 | \$13,186,626 | \$13,203,838 | \$7,362,038 | \$13,260,685 | \$74,059 |

FUND 250 – G.O. BOND, 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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenses were adjusted due to updated Tax Collector Fee calculations, which were offset by Reserves - Debt**

REVENUES

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

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

250-G.O. BOND, SERIES 2020 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Current Ad Valorem Taxes | \$ 1,981,453 | \$ 2,325,744 | \$ 2,325,744 | \$ 0 | \$ 344,291 |
| Miscellaneous Revenues | \$ 6,284 | \$ 12,500 | \$ 12,500 | \$ 0 | \$ 6,216 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(99,387)</u> | <u>\$(116,912)</u> | <u>\$(116,912)</u> | <u>\$ 0</u> | <u>\$(17,525)</u> |
| Subtotal: | \$ 1,888,350 | \$ 2,221,332 | \$ 2,221,332 | \$ 0 | \$ 332,982 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 2,003,016</u> | <u>\$ 1,749,580</u> | <u>\$ 1,749,580</u> | <u>\$ 0</u> | <u>\$(253,436)</u> |
| REVENUES TOTAL: | <u>\$ 3,891,366</u> | <u>\$ 3,970,912</u> | <u>\$ 3,970,912</u> | <u>\$ 0</u> | <u>\$ 79,546</u> |
| EXPENDITURES: | | | | | |
| Operating Expenses | \$ 50,378 | \$ 46,677 | \$ 46,515 | \$(162) | \$(3,863) |
| <u>Debt Service</u> | <u>\$ 1,969,852</u> | <u>\$ 1,960,025</u> | <u>\$ 1,960,025</u> | <u>\$ 0</u> | <u>\$(9,827)</u> |
| Subtotal: | \$ 2,020,230 | \$ 2,006,702 | \$ 2,006,540 | \$(162) | \$(13,690) |
| | | | | | |
| <u>Reserves - Debt</u> | <u>\$ 1,871,136</u> | <u>\$ 1,964,210</u> | <u>\$ 1,964,372</u> | <u>\$ 162</u> | <u>\$ 93,236</u> |
| EXPENDITURES TOTAL: | <u>\$ 3,891,366</u> | <u>\$ 3,970,912</u> | <u>\$ 3,970,912</u> | <u>\$ 0</u> | <u>\$ 79,546</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

250 – G.O. BOND, SERIES 2020

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5312000 - Tax Collector Fees | 40,659 | 50,378 | 50,378 | 31,108 | 46,515 | -3,863 |
| Operating Expenses: | \$40,659 | \$50,378 | \$50,378 | \$31,108 | \$46,515 | -\$3,863 |
| 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 | 4,329 | 4,329 |
| Reserves - Debt: | \$0 | \$1,871,136 | \$1,871,136 | \$0 | \$1,964,372 | \$93,236 |
| 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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

251 - PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 1,676 | \$ 0 | \$ 0 | \$ 0 | \$(1,676) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(84)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 84</u> |
| Subtotal: | \$ 1,592 | \$ 0 | \$ 0 | \$ 0 | \$(1,592) |
| Transfers In | \$ 576,388 | \$ 581,855 | \$ 581,855 | \$ 0 | \$ 5,467 |
| <u>Fund Balance</u> | <u>\$ 559,884</u> | <u>\$ 563,000</u> | <u>\$ 563,000</u> | <u>\$ 0</u> | <u>\$ 3,116</u> |
| REVENUES TOTAL: | <u>\$ 1,137,864</u> | <u>\$ 1,144,855</u> | <u>\$ 1,144,855</u> | <u>\$ 0</u> | <u>\$ 6,991</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 574,648</u> | <u>\$ 573,187</u> | <u>\$ 573,187</u> | <u>\$ 0</u> | <u>\$(1,461)</u> |
| Subtotal: | \$ 574,648 | \$ 573,187 | \$ 573,187 | \$ 0 | \$(1,461) |
| <u>Reserves - Debt</u> | <u>\$ 563,216</u> | <u>\$ 571,668</u> | <u>\$ 571,668</u> | <u>\$ 0</u> | <u>\$ 8,452</u> |
| EXPENDITURES TOTAL: | <u>\$ 1,137,864</u> | <u>\$ 1,144,855</u> | <u>\$ 1,144,855</u> | <u>\$ 0</u> | <u>\$ 6,991</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

251 – PUBLIC IMPROVEMENT REVENUE BONDS, SERIES 2020

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

252-TDT REVENUE REFUNDING BOND, SERIES 2022 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Miscellaneous Revenues | \$ 15,923 | \$ 0 | \$ 0 | \$ 0 | \$(15,923) |
| <u>Less 5% Statutory Reduction</u> | <u>\$(796)</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 796</u> |
| Subtotal: | \$ 15,127 | \$ 0 | \$ 0 | \$ 0 | \$(15,127) |
| Transfers In | \$ 4,460,010 | \$ 5,695,783 | \$ 5,695,783 | \$ 0 | \$ 1,235,773 |
| <u>Fund Balance</u> | <u>\$ 5,307,623</u> | <u>\$ 4,613,816</u> | <u>\$ 4,613,816</u> | <u>\$ 0</u> | <u>\$(693,807)</u> |
| REVENUES TOTAL: | <u>\$ 9,782,760</u> | <u>\$ 10,309,599</u> | <u>\$ 10,309,599</u> | <u>\$ 0</u> | <u>\$ 526,839</u> |
| EXPENDITURES: | | | | | |
| <u>Debt Service</u> | <u>\$ 5,152,675</u> | <u>\$ 5,156,808</u> | <u>\$ 5,156,808</u> | <u>\$ 0</u> | <u>\$ 4,133</u> |
| Subtotal: | <u>\$ 5,152,675</u> | <u>\$ 5,156,808</u> | <u>\$ 5,156,808</u> | <u>\$ 0</u> | <u>\$ 4,133</u> |
| <u>Reserves - Debt</u> | <u>\$ 4,630,085</u> | <u>\$ 5,152,791</u> | <u>\$ 5,152,791</u> | <u>\$ 0</u> | <u>\$ 522,706</u> |
| EXPENDITURES TOTAL: | <u>\$ 9,782,760</u> | <u>\$ 10,309,599</u> | <u>\$ 10,309,599</u> | <u>\$ 0</u> | <u>\$ 526,839</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

252 – TDT REVENUE REFUNDING BOND, SERIES 2022

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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

| Fund- Fund Title | Page |
|--|-------------|
| 306- Local Option Infrastructure Sales Tax Fund..... | 8-1 |
| 315- General Capital Outlay Fund..... | 8-4 |
| 328- Special Purpose Capital Fund..... | 8-7 |
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| 332- Public Improvement Revenue Bonds, Series 2017 | 8-13 |
| 334- Transportation Imp Construction Fund | 8-16 |

FUND 306 – LOCAL OPTION INFRASTRUCTURE SALES TAX FUND

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects (Osceola Performing Arts Center and County Infrastructure) being moved to another funding source, which was offset into Reserves for Capital Undesignated**
- **Transfers Out increased due to increased debt payments and for transfers to Fund 315 General Capital Outlay to support capital projects**
- **Reserves-Assigned decrease as these projects were moved to Fund 315 for tracking and the Reserves-Capital Undesignated increased to due to preparation of future needs**

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. Also included are Fund Balance, Interest, and lease proceeds for vehicle purchases in FY25.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

306-LOCAL OPTION INFRASTRUCTURE SALES TAX FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|-----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Other Taxes | \$ 46,259,658 | \$ 51,047,322 | \$ 51,047,322 | \$ 0 | \$ 4,787,664 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(2,312,983)</u> | <u>\$(2,552,366)</u> | <u>\$(2,552,366)</u> | <u>\$ 0</u> | <u>\$(239,383)</u> |
| Subtotal: | \$ 43,946,675 | \$ 48,494,956 | \$ 48,494,956 | \$ 0 | \$ 4,548,281 |
| Other Sources | \$ 7,168,326 | \$ 3,954,579 | \$ 6,557,573 | \$ 2,602,994 | \$(610,753) |
| <u>Fund Balance</u> | <u>\$ 107,441,118</u> | <u>\$ 47,081,664</u> | <u>\$ 135,162,297</u> | <u>\$ 88,080,633</u> | <u>\$ 27,721,179</u> |
| REVENUES TOTAL: | <u>\$ 158,556,119</u> | <u>\$ 99,531,199</u> | <u>\$ 190,214,826</u> | <u>\$ 90,683,627</u> | <u>\$ 31,658,707</u> |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 104,802,519 | \$ 47,519,450 | \$ 130,429,481 | \$ 82,910,031 | \$ 25,626,962 |
| <u>Debt Service</u> | <u>\$ 2,656,802</u> | <u>\$ 2,705,153</u> | <u>\$ 2,705,153</u> | <u>\$ 0</u> | <u>\$ 48,351</u> |
| Subtotal: | \$ 107,459,321 | \$ 50,224,603 | \$ 133,134,634 | \$ 82,910,031 | \$ 25,675,313 |
| Transfers Out | \$ 14,565,557 | \$ 16,463,964 | \$ 30,771,560 | \$ 14,307,596 | \$ 16,206,003 |
| Reserves - Debt | \$ 1,328,402 | \$ 1,138,832 | \$ 1,138,832 | \$ 0 | \$(189,570) |
| Reserves - Capital | \$ 15,000,000 | \$ 13,388,555 | \$ 21,169,800 | \$ 7,781,245 | \$ 6,169,800 |
| <u>Reserves - Assigned</u> | <u>\$ 20,202,839</u> | <u>\$ 18,315,245</u> | <u>\$ 4,000,000</u> | <u>\$(14,315,245)</u> | <u>\$(16,202,839)</u> |
| EXPENDITURES TOTAL: | <u>\$ 158,556,119</u> | <u>\$ 99,531,199</u> | <u>\$ 190,214,826</u> | <u>\$ 90,683,627</u> | <u>\$ 31,658,707</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

306-LOCAL OPTION INFRASTRUCTURE SALES TAX FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 107,773,282 | 16,620,558 | 130,325,783 | 25,523,264 |
| Capital Outlay: | \$17,176,692 | \$104,802,519 | \$107,773,282 | \$16,620,558 | \$130,429,481 | \$25,626,962 |
| 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 | 269,815 | 408,272 | 138,457 |
| 5910239 - Tran Out - 239 Refunding Bond Series | 300 | 0 | 0 | 0 | 0 | 0 |
| 5910241 - Tran Out Infrastructure Sales Surtax | 5,180,091 | 5,193,730 | 5,193,730 | 5,193,730 | 0 | -5,193,730 |
| 5910242 - Transfers Out Fund 242 | 1,321,902 | 1,328,399 | 1,328,399 | 1,328,399 | 1,604,972 | 276,573 |
| 5910244 - Tran Out Fund 244 | 4,635,717 | 4,633,173 | 4,633,173 | 4,633,173 | 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 | 3,140,440 | 6,142,539 | 3,002,099 |
| 5910315 - Tran Out-General Capital Outlay Fund | 0 | 0 | 0 | 0 | 22,615,777 | 22,615,777 |
| Transfers Out: | \$15,167,839 | \$14,565,557 | \$14,565,557 | \$14,565,557 | \$30,771,560 | \$16,206,003 |
| 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 | 18,024,914 | 0 | 21,169,800 | 6,169,800 |
| Reserves - Capital: | \$0 | \$15,000,000 | \$18,024,914 | \$0 | \$21,169,800 | \$6,169,800 |
| Reserves - Assigned: | | | | | | |
| 5990060 - Reserves Assigned | 0 | 20,202,839 | 16,202,839 | 0 | 4,000,000 | -16,202,839 |
| Reserves - Assigned: | \$0 | \$20,202,839 | \$16,202,839 | \$0 | \$4,000,000 | -\$16,202,839 |
| 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 | \$33,170,813 | \$190,214,826 | \$31,658,707 |

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Capital Outlay was adjusted due to projects (Osceola Performing Arts Center and County Infrastructure) being moved into this Fund from another funding source**

REVENUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfer In was adjusted to support the projects that were moved into this Fund from another funding source**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

315-GENERAL CAPITAL OUTLAY FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|------------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 0 | \$ 0 | \$ 42,960,602 | \$ 42,960,602 | \$ 42,960,602 |
| <u>Less 5% Statutory Reduction</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> | <u>\$ 0</u> |
| Subtotal: | \$ 0 | \$ 0 | \$ 42,960,602 | \$ 42,960,602 | \$ 42,960,602 |
| Transfers In | \$ 18,870,285 | \$ 20,616,623 | \$ 34,931,868 | \$ 14,315,245 | \$ 16,061,583 |
| <u>Fund Balance</u> | <u>\$ 86,428,300</u> | <u>\$ 7,950,306</u> | <u>\$ 90,122,604</u> | <u>\$ 82,172,298</u> | <u>\$ 3,694,304</u> |
| REVENUES TOTAL: | <u>\$ 105,298,585</u> | <u>\$ 28,566,929</u> | <u>\$ 168,015,074</u> | <u>\$ 139,448,145</u> | <u>\$ 62,716,489</u> |
| EXPENDITURES: | | | | | |
| <u>Capital Outlay</u> | <u>\$ 93,270,181</u> | <u>\$ 20,616,623</u> | <u>\$ 160,064,768</u> | <u>\$ 139,448,145</u> | <u>\$ 66,794,587</u> |
| Subtotal: | \$ 93,270,181 | \$ 20,616,623 | \$ 160,064,768 | \$ 139,448,145 | \$ 66,794,587 |
| <u>Reserves - Assigned</u> | <u>\$ 12,028,404</u> | <u>\$ 7,950,306</u> | <u>\$ 7,950,306</u> | <u>\$ 0</u> | <u>\$(4,078,098)</u> |
| EXPENDITURES TOTAL: | <u>\$ 105,298,585</u> | <u>\$ 28,566,929</u> | <u>\$ 168,015,074</u> | <u>\$ 139,448,145</u> | <u>\$ 62,716,489</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

315-GENERAL CAPITAL OUTLAY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5612000 - Land Other Acquisition Costs | 0 | 0 | 0 | 0 | 28,180,000 | 28,180,000 |
| 5650000 - Construction In Progress | 8,184,700 | 93,270,181 | 126,466,517 | 16,723,369 | 126,285,796 | 33,015,615 |
| 5651300 - Const in Prog-Utilities | 0 | 0 | 0 | 0 | 5,598,972 | 5,598,972 |
| Capital Outlay: | \$8,184,700 | \$93,270,181 | \$126,466,517 | \$16,723,369 | \$160,064,768 | \$66,794,587 |
| 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 | \$16,723,369 | \$168,015,074 | \$62,716,489 |

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

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.

REVENUES

This Fund does not generate revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|-----------------------|---------------------------------|
| REVENUES: | | | | | |
| Intergovernmental Revenue | \$ 153,960,162 | \$ 0 | \$ 0 | \$ 0 | \$(153,960,162) |
| Miscellaneous Revenues | \$ 29,661,261 | \$ 0 | \$ 0 | \$ 0 | \$(29,661,261) |
| Subtotal: | \$ 183,621,423 | \$ 0 | \$ 0 | \$ 0 | \$(183,621,423) |
| Other Sources | \$ 5,857,164 | \$ 0 | \$ 0 | \$ 0 | \$(5,857,164) |
| Fund Balance | \$ 370,703 | \$ 0 | \$ 164,642,215 | \$ 164,642,215 | \$ 164,271,512 |
| REVENUES TOTAL: | \$ 189,849,290 | \$ 0 | \$ 164,642,215 | \$ 164,642,215 | \$(25,207,075) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 189,849,290 | \$ 0 | \$ 164,642,215 | \$ 164,642,215 | \$(25,207,075) |
| Subtotal: | \$ 189,849,290 | \$ 0 | \$ 164,642,215 | \$ 164,642,215 | \$(25,207,075) |
| EXPENDITURES TOTAL: | \$ 189,849,290 | \$ 0 | \$ 164,642,215 | \$ 164,642,215 | \$(25,207,075) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

328-SPECIAL PURPOSE CAPITAL FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|------------------------------------|------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 757,956 | 189,849,290 | 212,883,001 | 13,573,483 | 164,642,215 | -25,207,075 |
| Capital Outlay: | \$757,956 | \$189,849,290 | \$212,883,001 | \$13,573,483 | \$164,642,215 | -\$25,207,075 |
| TOTAL EXPENDITURES: | \$757,956 | \$189,849,290 | \$212,883,001 | \$13,573,483 | \$164,642,215 | -\$25,207,075 |

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves for Capital Undesignated increased to fund future capital projects.**

REVENUES

Revenues include Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment), and Fund Balance.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers In increased to fund future capital projects.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|----------------------|---------------------------------|
| <u>REVENUES:</u> | | | | | |
| Transfers In | \$ 5,200,552 | \$ 14,570,374 | \$ 18,304,653 | \$ 3,734,279 | \$ 13,104,101 |
| Other Sources | \$ 3,494,890 | \$ 16,817,595 | \$ 16,817,595 | \$ 0 | \$ 13,322,705 |
| Fund Balance | \$ 47,109,864 | \$ 13,566,807 | \$ 57,334,038 | \$ 43,767,231 | \$ 10,224,174 |
| REVENUES TOTAL: | \$ 55,805,306 | \$ 44,954,776 | \$ 92,456,286 | \$ 47,501,510 | \$ 36,650,980 |
| <u>EXPENDITURES:</u> | | | | | |
| Capital Outlay | \$ 53,675,419 | \$ 18,819,209 | \$ 64,105,626 | \$ 45,286,417 | \$ 10,430,207 |
| Subtotal: | \$ 53,675,419 | \$ 18,819,209 | \$ 64,105,626 | \$ 45,286,417 | \$ 10,430,207 |
| Transfers Out | \$ 404,200 | \$ 489,484 | \$ 489,484 | \$ 0 | \$ 85,284 |
| Reserves - Capital | \$ 1,725,687 | \$ 25,646,083 | \$ 27,861,176 | \$ 2,215,093 | \$ 26,135,489 |
| EXPENDITURES TOTAL: | \$ 55,805,306 | \$ 44,954,776 | \$ 92,456,286 | \$ 47,501,510 | \$ 36,650,980 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

331-COUNTYWIDE FIRE CAPITAL FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5640100 - Vehicles | 45,642 | 0 | 312,335 | 293,269 | 0 | 0 |
| 5650000 - Construction In Progress | 11,432,795 | 53,675,419 | 53,665,605 | 9,416,943 | 64,105,626 | 10,430,207 |
| Capital Outlay: | \$11,478,437 | \$53,675,419 | \$53,977,940 | \$9,710,212 | \$64,105,626 | \$10,430,207 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 115,703 | 404,200 | 404,200 | 404,200 | 489,484 | 85,284 |
| Transfers Out: | \$115,703 | \$404,200 | \$404,200 | \$404,200 | \$489,484 | \$85,284 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 1,725,687 | 10,662,519 | 0 | 27,861,176 | 26,135,489 |
| Reserves - Capital: | \$0 | \$1,725,687 | \$10,662,519 | \$0 | \$27,861,176 | \$26,135,489 |
| TOTAL EXPENDITURES: | \$11,594,140 | \$55,805,306 | \$65,044,659 | \$10,114,412 | \$92,456,286 | \$36,650,980 |

FUND 332 – PUBLIC IMP REV 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.

REVENUES

Revenue includes Fund Balance.

332 - PUBLIC IMP REV BONDS, SERIES 2017 FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 2,999,560 | \$ 699,512 | \$ 2,491,170 | \$ 1,791,658 | \$(508,390) |
| REVENUES TOTAL: | \$ 2,999,560 | \$ 699,512 | \$ 2,491,170 | \$ 1,791,658 | \$(508,390) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 2,239,071 | \$ 500,000 | \$ 2,291,658 | \$ 1,791,658 | \$ 52,587 |
| Subtotal: | \$ 2,239,071 | \$ 500,000 | \$ 2,291,658 | \$ 1,791,658 | \$ 52,587 |
| Reserves - Operating | \$ 760,489 | \$ 199,512 | \$ 199,512 | \$ 0 | \$(560,977) |
| EXPENDITURES TOTAL: | \$ 2,999,560 | \$ 699,512 | \$ 2,491,170 | \$ 1,791,658 | \$(508,390) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

332-PUBLIC IMP REV BONDS, SERIES 2017

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|-----------------|--------------------|--------------------|------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 94,011 | 2,239,071 | 2,538,988 | 849,467 | 2,291,658 | 52,587 |
| Capital Outlay: | \$94,011 | \$2,239,071 | \$2,538,988 | \$849,467 | \$2,291,658 | \$52,587 |
| 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 | \$849,467 | \$2,491,170 | -\$508,390 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves for Capital Undesignated was increased based on revised Fund Balance estimates.**

REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance estimates were revised.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

334 - TRANSPORTATION IMP CONSTRUCTION FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|----------------------------|--------------------------------|------------------------------|-----------------------|------------------------|
| REVENUES: | | | | | |
| Fund Balance | \$ 145,491,638 | \$ 7,310,865 | \$ 112,579,786 | \$ 105,268,921 | \$(32,911,852) |
| REVENUES TOTAL: | \$ 145,491,638 | \$ 7,310,865 | \$ 112,579,786 | \$ 105,268,921 | \$(32,911,852) |
| EXPENDITURES: | | | | | |
| Capital Outlay | \$ 145,054,445 | \$ 0 | \$ 100,872,768 | \$ 100,872,768 | \$(44,181,677) |
| Subtotal: | \$ 145,054,445 | \$ 0 | \$ 100,872,768 | \$ 100,872,768 | \$(44,181,677) |
| Reserves - Capital | \$ 437,193 | \$ 7,310,865 | \$ 11,707,018 | \$ 4,396,153 | \$ 11,269,825 |
| EXPENDITURES TOTAL: | \$ 145,491,638 | \$ 7,310,865 | \$ 112,579,786 | \$ 105,268,921 | \$(32,911,852) |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

334-TRANSPORTATION IMP CONSTRUCTION FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|----------------------|----------------------|---------------------|----------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 25,340,633 | 145,054,445 | 146,638,401 | 47,072,357 | 100,872,768 | -44,181,677 |
| Capital Outlay: | \$25,340,633 | \$145,054,445 | \$146,638,401 | \$47,072,357 | \$100,872,768 | -\$44,181,677 |
| Reserves - Capital: | | | | | | |
| 5990040 - Res For Capital - Undesignated | 0 | 437,193 | 437,193 | 0 | 11,707,018 | 11,269,825 |
| Reserves - Capital: | \$0 | \$437,193 | \$437,193 | \$0 | \$11,707,018 | \$11,269,825 |
| 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 | \$47,072,357 | \$112,579,786 | -\$32,911,852 |



ENTERPRISE FUNDS

| Fund - Fund Title | Page |
|--------------------------------|-------------|
| 401- Solid Waste Fund..... | 9-1 |
| 407- Osceola Parkway Fund..... | 9-6 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Operating Expenditures decreased due to adjustments to Other Contractual Services for the curbside collection contract, as a result of the June percentage amount of the Consumer Price Index (CPI). This decrease was partially offset by adjustments to the number of residential units and the Tax Collector fees.**
- **Reserves Operating and Reserves Capital were adjusted in accordance with Policy. Reserves Restricted was increased to reflect the additional funds required to support the Solid Waste program.**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Permit, Fees & Special Assessments were adjusted due to revised revenue estimates associated with the Solid Waste rate for curbside collection.**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

401-SOLID WASTE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-------------------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Permits, Fees & Special Assessments | \$ 36,000,292 | \$ 38,802,344 | \$ 38,691,034 | \$(111,310) | \$ 2,690,742 |
| Charges For Services | \$ 3,521,660 | \$ 3,491,047 | \$ 3,491,047 | \$ 0 | \$(30,613) |
| Miscellaneous Revenues | \$ 23,994 | \$ 27,174 | \$ 27,174 | \$ 0 | \$ 3,180 |
| Less 5% Statutory Reduction | \$(1,977,298) | \$(2,116,028) | \$(2,110,463) | \$ 5,565 | \$(133,165) |
| Subtotal: | \$ 37,568,648 | \$ 40,204,537 | \$ 40,098,792 | \$(105,745) | \$ 2,530,144 |
| Other Sources | \$ 541,000 | \$ 363,473 | \$ 416,255 | \$ 52,782 | \$(124,745) |
| Fund Balance | \$ 44,243,729 | \$ 51,955,856 | \$ 55,095,455 | \$ 3,139,599 | \$ 10,851,726 |
| REVENUES TOTAL: | \$ 82,353,377 | \$ 92,523,866 | \$ 95,610,502 | \$ 3,086,636 | \$ 13,257,125 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,808,156 | \$ 2,001,657 | \$ 1,983,440 | \$(18,217) | \$ 175,284 |
| Operating Expenses | \$ 29,994,643 | \$ 32,530,569 | \$ 32,440,633 | \$(89,936) | \$ 2,445,990 |
| Capital Outlay | \$ 666,000 | \$ 3,368,973 | \$ 3,476,755 | \$ 107,782 | \$ 2,810,755 |
| Debt Service | \$ 86,020 | \$ 155,145 | \$ 155,145 | \$ 0 | \$ 69,125 |
| Subtotal: | \$ 32,554,819 | \$ 38,056,344 | \$ 38,055,973 | \$(371) | \$ 5,501,154 |
| Transfers Out | \$ 1,280,517 | \$ 742,333 | \$ 742,333 | \$ 0 | \$(538,184) |
| Reserves - Operating | \$ 8,820,235 | \$ 9,406,549 | \$ 9,377,708 | \$(28,841) | \$ 557,473 |
| Reserves - Debt | \$ 43,010 | \$ 63,641 | \$ 63,641 | \$ 0 | \$ 20,631 |
| Reserves - Capital | \$ 20,717,441 | \$ 26,723,794 | \$ 27,847,217 | \$ 1,123,423 | \$ 7,129,776 |
| Reserves - Assigned | \$ 16,759,346 | \$ 16,759,346 | \$ 16,759,346 | \$ 0 | \$ 0 |
| Reserves - Restricted | \$ 2,178,009 | \$ 771,859 | \$ 2,764,284 | \$ 1,992,425 | \$ 586,275 |
| EXPENDITURES TOTAL: | \$ 82,353,377 | \$ 92,523,866 | \$ 95,610,502 | \$ 3,086,636 | \$ 13,257,125 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

401-SOLID WASTE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 858,402 | 1,169,716 | 1,169,716 | 892,255 | 1,241,503 | 71,787 |
| 5120002 - Disaster Relief | 24,689 | 0 | 0 | 64 | 0 | 0 |
| 5122000 - Car Allowance | 330 | 0 | 0 | 704 | 938 | 938 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 34 | 38 | 38 |
| 5130001 - Vacancy Factor | 0 | -20,568 | -20,568 | 0 | -21,823 | -1,255 |
| 5140000 - Overtime | 1,297 | 5,500 | 5,500 | 2,528 | 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 | 48,686 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 8,874 | 0 | 0 | 3,019 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,734 | 0 | 0 | 3,416 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 39,205 | 0 | 0 | 38,875 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 10,209 | 0 | 0 | 11,090 | 0 | 0 |
| 5210000 - Fica Taxes | 74,047 | 89,902 | 89,902 | 72,904 | 95,396 | 5,494 |
| 5220000 - Retirement Contributions | 139,641 | 172,001 | 172,001 | 151,917 | 181,453 | 9,452 |
| 5221000 - Opeb Gasb 45 | -29,780 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 246,224 | 331,271 | 331,271 | 260,496 | 418,354 | 87,083 |
| 5231000 - Life Insurance | 976 | 1,193 | 1,193 | 1,029 | 1,264 | 71 |
| 5232000 - Dental Insurance | 6,148 | 7,644 | 7,644 | 6,208 | 8,439 | 795 |
| 5233000 - Lt Disability Insurance | 1,537 | 1,878 | 1,878 | 1,562 | 1,995 | 117 |
| 5233100 - St Disability Insurance | 2,263 | 3,321 | 3,321 | 2,287 | 3,603 | 282 |
| 5240000 - Workers' Compensation | 39,823 | 46,298 | 46,298 | 38,215 | 46,780 | 482 |
| Personnel Services: | \$1,493,054 | \$1,808,156 | \$1,808,156 | \$1,535,291 | \$1,983,440 | \$175,284 |
| 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 | 670,766 | 37,800 |
| 5314000 - Medical Svcs | 0 | 450 | 450 | 0 | 450 | 0 |
| 5340000 - Other Contractual Services | 27,495,738 | 28,648,180 | 29,766,956 | 21,933,631 | 31,043,948 | 2,395,768 |
| 5342000 - Landfill LT Care and Closure | 244,963 | 603,000 | 603,000 | 165,432 | 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 | 6,228 | 8,649 | 397 |
| 5420000 - Freight & Postage Services | 280 | 1,950 | 1,950 | 197 | 1,950 | 0 |
| 5430000 - Utility Services | 8,848 | 7,500 | 7,500 | 4,576 | 7,500 | 0 |
| 5440000 - Rentals And Leases | 3,109 | 8,200 | 8,200 | 2,539 | 7,900 | -300 |
| 5450000 - Insurance | 30,400 | 18,603 | 18,603 | 18,603 | 19,369 | 766 |
| 5460000 - Repair & Maintenance Svcs | 53,874 | 56,488 | 56,488 | 50,129 | 56,488 | 0 |
| 5460010 - Repairs & Maint Software | 0 | 2,000 | 2,000 | 2,000 | 2,000 | 0 |
| 5462000 - Rep & Maint-automotive | 41,124 | 41,908 | 41,908 | 19,610 | 57,860 | 15,952 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 30,600 | 30,600 | 3,932 | 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 | 37 | 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 | 7,590 | -286 |

401-SOLID WASTE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5490502 - OH-Property & Liability Insurance | 2,699 | 1,702 | 1,702 | 1,702 | 2,999 | 1,297 |
| 5490503 - OH-Dental Insurance | 1,818 | 1,887 | 1,887 | 1,887 | 1,916 | 29 |
| 5490504 - OH-Health Insurance | 7,595 | 6,709 | 6,709 | 6,709 | 9,628 | 2,919 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,352 | 1,537 | 1,537 | 1,537 | 1,479 | -58 |
| 5490509 - OH-Fleet Oversight | 4,656 | 3,584 | 3,584 | 3,584 | 7,282 | 3,698 |
| 5490510 - OH-Fleet Maint | 27,469 | 58,378 | 58,378 | 58,378 | 65,133 | 6,755 |
| 5490511 - OH-Fleet Fuel | 0 | 7,434 | 7,434 | 7,434 | 10,704 | 3,270 |
| 5510000 - 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 | 9,995 | 47,658 | 1,391 |
| 5520020 - Computer Hardware, Non-Capital | 2,120 | 6,806 | 6,806 | 0 | 6,806 | 0 |
| 5521000 - Gas & Oil | 52,476 | 72,563 | 72,563 | 33,564 | 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 & Memberships | 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 | \$22,943,423 | \$32,440,633 | \$2,445,990 |
| 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 | 519,354 | 3,428,832 | 2,787,832 |
| Capital Outlay: | \$0 | \$666,000 | \$707,243 | \$519,354 | \$3,476,755 | \$2,810,755 |
| 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 | 1,171,190 | 719,694 | -451,496 |
| 5910158 - Tran Out-intergov Radio Commun | 23,738 | 24,327 | 24,327 | 24,327 | 22,639 | -1,688 |
| 5910315 - Tran Out-General Capital Outlay Fur | 10,523,850 | 85,000 | 85,000 | 85,000 | 0 | -85,000 |
| 5910510 - Tran Out Fleet | 812 | 0 | 0 | 0 | 0 | 0 |
| Transfers Out: | \$11,655,565 | \$1,280,517 | \$1,280,517 | \$1,280,517 | \$742,333 | -\$538,184 |
| Reserves - Operating: | | | | | | |
| 5990010 - Reserve For Cash | 0 | 5,512,647 | 6,900,204 | 0 | 5,861,068 | 348,421 |
| 5990020 - Reserve For Contingency | 0 | 3,307,588 | 4,150,059 | 0 | 3,516,640 | 209,052 |
| Reserves - Operating: | \$0 | \$8,820,235 | \$11,050,263 | \$0 | \$9,377,708 | \$557,473 |
| 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 | 27,847,217 | 7,129,776 |
| Reserves - Capital: | \$0 | \$20,717,441 | \$26,941,443 | \$0 | \$27,847,217 | \$7,129,776 |

401-SOLID WASTE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative 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 | 2,764,284 | 586,275 |
| Reserves - Restricted: | \$0 | \$2,178,009 | \$771,859 | \$0 | \$2,764,284 | \$586,275 |
| TOTAL EXPENDITURES: | \$41,394,649 | \$82,353,377 | \$90,647,108 | \$26,288,812 | \$95,610,502 | \$13,257,125 |

FUND 407 – OSCEOLA PARKWAY FUND

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.

REVENUES

The primary revenue sources are Fund Balance and Tolls, which are projected to increase for FY25.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

407-OSCEOLA PARKWAY FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|----------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 17,189,230 | \$ 25,093,283 | \$ 25,093,283 | \$ 0 | \$ 7,904,053 |
| Less 5% Statutory Reduction | <u>\$(859,462)</u> | <u>\$(1,254,664)</u> | <u>\$(1,254,664)</u> | \$ 0 | <u>\$(395,202)</u> |
| Subtotal: | \$ 16,329,768 | \$ 23,838,619 | \$ 23,838,619 | \$ 0 | \$ 7,508,851 |
| Fund Balance | <u>\$ 37,547,580</u> | <u>\$ 52,982,833</u> | <u>\$ 54,096,208</u> | <u>\$ 1,113,375</u> | <u>\$ 16,548,628</u> |
| REVENUES TOTAL: | <u>\$ 53,877,348</u> | <u>\$ 76,821,452</u> | <u>\$ 77,934,827</u> | <u>\$ 1,113,375</u> | <u>\$ 24,057,479</u> |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 286,221 | \$ 303,955 | \$ 282,743 | \$(21,212) | \$(3,478) |
| Operating Expenses | \$ 3,379,495 | \$ 3,500,496 | \$ 3,500,664 | \$ 168 | \$ 121,169 |
| Capital Outlay | \$ 2,812,749 | \$ 0 | \$ 1,113,375 | \$ 1,113,375 | \$(1,699,374) |
| Debt Service | <u>\$ 9,215,050</u> | <u>\$ 9,211,050</u> | <u>\$ 9,211,050</u> | <u>\$ 0</u> | <u>\$(4,000)</u> |
| Subtotal: | \$ 15,693,515 | \$ 13,015,501 | \$ 14,107,832 | \$ 1,092,331 | \$(1,585,683) |
| Transfers Out | \$ 127,961 | \$ 169,839 | \$ 169,839 | \$ 0 | \$ 41,878 |
| Reserves - Operating | \$ 1,009,235 | \$ 1,057,280 | \$ 1,057,280 | \$ 0 | \$ 48,045 |
| Reserves - Debt | \$ 23,711,059 | \$ 24,652,712 | \$ 24,652,712 | \$ 0 | \$ 941,653 |
| Reserves - Capital | \$ 12,028,395 | \$ 36,620,620 | \$ 36,641,664 | \$ 21,044 | \$ 24,613,269 |
| Reserves - Restricted | <u>\$ 1,307,183</u> | <u>\$ 1,305,500</u> | <u>\$ 1,305,500</u> | <u>\$ 0</u> | <u>\$(1,683)</u> |
| EXPENDITURES TOTAL: | <u>\$ 53,877,348</u> | <u>\$ 76,821,452</u> | <u>\$ 77,934,827</u> | <u>\$ 1,113,375</u> | <u>\$ 24,057,479</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

407 – OSCEOLA PARKWAY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 128,810 | 182,085 | 182,085 | 140,360 | 177,549 | -4,536 |
| 5120002 - Disaster Relief | 2,028 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 940 | 0 | 0 | 2,070 | 2,609 | 2,609 |
| 5122001 - Cell Phone Allowance | 0 | 0 | 0 | 143 | 75 | 75 |
| 5130001 - Vacancy Factor | 0 | -3,187 | -3,187 | 0 | -3,106 | 81 |
| 5140000 - Overtime | 1,424 | 50 | 50 | 238 | 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 | 7,672 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 2,925 | 0 | 0 | 2,400 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,642 | 0 | 0 | 2,258 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 11,443 | 0 | 0 | 2,426 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 950 | 0 | 0 | 4,697 | 0 | 0 |
| 5210000 - Fica Taxes | 11,656 | 13,933 | 13,933 | 11,710 | 13,583 | -350 |
| 5220000 - Retirement Contributions | 32,479 | 39,154 | 39,154 | 32,890 | 36,151 | -3,003 |
| 5221000 - Opeb Gasb 45 | -1,729 | 15,000 | 15,000 | 0 | 15,000 | 0 |
| 5230000 - Health Insurance | 25,488 | 34,619 | 34,619 | 28,046 | 36,327 | 1,708 |
| 5231000 - Life Insurance | 139 | 186 | 186 | 157 | 181 | -5 |
| 5232000 - Dental Insurance | 457 | 653 | 653 | 523 | 596 | -57 |
| 5233000 - Lt Disability Insurance | 217 | 287 | 287 | 233 | 283 | -4 |
| 5233100 - St Disability Insurance | 292 | 470 | 470 | 313 | 458 | -12 |
| 5240000 - Workers' Compensation | 2,948 | 2,971 | 2,971 | 2,724 | 2,987 | 16 |
| Personnel Services: | \$233,482 | \$286,221 | \$286,221 | \$238,865 | \$282,743 | -\$3,478 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 127,906 | 200,000 | 261,077 | 100,963 | 200,000 | 0 |
| 5340000 - Other Contractual Services | 1,613,569 | 315,550 | 315,550 | 391,521 | 400,550 | 85,000 |
| 5340001 - Miscellaneous Contractual Svcs | 27,565 | 13,000 | 13,000 | 36,684 | 47,000 | 34,000 |
| 5400000 - Travel And Per Diem | 355 | 0 | 0 | 200 | 0 | 0 |
| 5410000 - Communications | 21,638 | 23,985 | 23,985 | 15,296 | 23,985 | 0 |
| 5420000 - Freight & Postage Services | 375 | 0 | 0 | 0 | 0 | 0 |
| 5430000 - Utility Services | 76,345 | 63,900 | 63,900 | 48,588 | 63,900 | 0 |
| 5450000 - Insurance | 785 | 854 | 854 | 854 | 890 | 36 |
| 5460000 - Repair & Maintenance Svcs | 491,042 | 821,421 | 1,163,250 | 602,931 | 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 | 610 | -85 |
| 5490502 - OH-Property & Liability Insurance | 70 | 78 | 78 | 78 | 138 | 60 |
| 5490503 - OH-Dental Insurance | 142 | 164 | 164 | 164 | 156 | -8 |
| 5490504 - OH-Health Insurance | 586 | 591 | 591 | 591 | 774 | 183 |
| 5490505 - OH-Life/AD&D, STD, LTD | 106 | 134 | 134 | 134 | 117 | -17 |
| 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 & Memberships | 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 | \$1,204,949 | \$3,500,664 | \$121,169 |
| Capital Outlay: | | | | | | |
| 5640000 - Machinery & Equipment | 0 | 0 | 132,885 | 132,885 | 0 | 0 |

407 – OSCEOLA PARKWAY FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|---------------------|---------------------|---------------------|--------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 2,812,749 | 2,107,559 | 322,553 | 1,113,375 | -1,699,374 |
| Capital Outlay: | \$0 | \$2,812,749 | \$2,240,444 | \$455,438 | \$1,113,375 | -\$1,699,374 |
| 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 | 127,961 | 169,839 | 41,878 |
| Transfers Out: | \$111,737 | \$127,961 | \$127,961 | \$127,961 | \$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 | 36,641,664 | 24,613,269 |
| Reserves - Capital: | \$0 | \$12,028,395 | \$23,067,054 | \$0 | \$36,641,664 | \$24,613,269 |
| 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 | \$9,202,763 | \$77,934,827 | \$24,057,479 |



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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 3,960,888 | \$ 3,883,567 | \$ 3,841,044 | \$(42,523) | \$(119,844) |
| Subtotal: | \$ 3,960,888 | \$ 3,883,567 | \$ 3,841,044 | \$(42,523) | \$(119,844) |
| Fund Balance | \$ 4,079,215 | \$ 7,997,066 | \$ 7,997,066 | \$ 0 | \$ 3,917,851 |
| REVENUES TOTAL: | \$ 8,040,103 | \$ 11,880,633 | \$ 11,838,110 | \$(42,523) | \$ 3,798,007 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 253,623 | \$ 259,307 | \$ 225,655 | \$(33,652) | \$(27,968) |
| Operating Expenses | \$ 3,460,170 | \$ 3,848,713 | \$ 3,848,786 | \$ 73 | \$ 388,616 |
| Subtotal: | \$ 3,713,793 | \$ 4,108,020 | \$ 4,074,441 | \$(33,579) | \$ 360,648 |
| Transfers Out | \$ 68,352 | \$ 81,867 | \$ 81,867 | \$ 0 | \$ 13,515 |
| Reserves - Claims | \$ 1,940,698 | \$ 4,444,717 | \$ 4,435,773 | \$(8,944) | \$ 2,495,075 |
| Reserves - Restricted | \$ 2,317,260 | \$ 3,246,029 | \$ 3,246,029 | \$ 0 | \$ 928,769 |
| EXPENDITURES TOTAL: | \$ 8,040,103 | \$ 11,880,633 | \$ 11,838,110 | \$(42,523) | \$ 3,798,007 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 112,285 | 176,145 | 176,145 | 115,299 | 152,583 | -23,562 |
| 5120002 - Disaster Relief | 40 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 64 | 0 | 0 | 1,173 | 1,563 | 1,563 |
| 5130001 - Vacancy Factor | 0 | -3,084 | -3,084 | 0 | -2,672 | 412 |
| 5140000 - Overtime | 33 | 50 | 50 | 7 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 6,398 | 0 | 0 | 3,068 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,706 | 0 | 0 | 4,041 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 2,117 | 0 | 0 | 1,953 | 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 | 9,474 | 11,676 | -1,804 |
| 5220000 - Retirement Contributions | 22,372 | 31,093 | 31,093 | 23,439 | 28,254 | -2,839 |
| 5221000 - Opeb Gasb 45 | -5,462 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 17,155 | 33,989 | 33,989 | 19,856 | 32,578 | -1,411 |
| 5231000 - Life Insurance | 122 | 180 | 180 | 124 | 155 | -25 |
| 5232000 - Dental Insurance | 509 | 727 | 727 | 504 | 600 | -127 |
| 5233000 - Lt Disability Insurance | 192 | 282 | 282 | 188 | 245 | -37 |
| 5233100 - St Disability Insurance | 282 | 497 | 497 | 272 | 425 | -72 |
| 5240000 - Workers' Compensation | 199 | 264 | 264 | 189 | 198 | -66 |
| Personnel Services: | \$174,202 | \$253,623 | \$253,623 | \$181,112 | \$225,655 | -\$27,968 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 178,010 | 213,000 | 213,000 | 154,544 | 213,000 | 0 |
| 5340000 - Other Contractual Services | 20,784 | 46,900 | 46,900 | 16,041 | 48,900 | 2,000 |
| 5450000 - Insurance | 894 | 958 | 958 | 958 | 998 | 40 |
| 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 |
| 5462100 - Rep & Maint.-Sheriff's Site | 0 | 0 | 0 | 91 | 0 | 0 |
| 5490300 - Claims | 3,153,806 | 2,701,726 | 2,701,726 | 1,234,737 | 3,070,369 | 368,643 |
| 5490302 - Adjustment to Claim Liabilitie | -1,456,603 | 0 | 0 | 0 | 0 | 0 |
| 5490502 - OH-Property & Liability Insurance | 79 | 88 | 88 | 88 | 154 | 66 |
| 5490503 - OH-Dental Insurance | 161 | 184 | 184 | 184 | 142 | -42 |
| 5490504 - OH-Health Insurance | 668 | 663 | 663 | 663 | 713 | 50 |
| 5490505 - OH-Life/AD&D, STD, LTD | 120 | 151 | 151 | 151 | 110 | -41 |
| 5521000 - Gas & Oil | 33 | 1,000 | 1,000 | 56 | 300 | -700 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$1,901,196 | \$3,848,786 | \$388,616 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 61,353 | 68,352 | 68,352 | 68,352 | 81,867 | 13,515 |
| Transfers Out: | \$61,353 | \$68,352 | \$68,352 | \$68,352 | \$81,867 | \$13,515 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 1,940,698 | 5,801,497 | 0 | 4,435,773 | 2,495,075 |
| Reserves - Claims: | \$0 | \$1,940,698 | \$5,801,497 | \$0 | \$4,435,773 | \$2,495,075 |
| Reserves - Restricted: | | | | | | |

501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|-------------------------------|--------------------|--------------------|---------------------|--------------------|---------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Reserves - Restricted: | | | | | | |
| 5990070 - Reserves Restricted | 0 | 2,317,260 | 2,317,260 | 0 | 3,246,029 | 928,769 |
| 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 | \$2,150,659 | \$11,838,110 | \$3,798,007 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Reserves were adjusted in accordance with Policy and per the actuarial report**

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Fund Balance was adjusted based on updated projections**

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|---------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 8,637,481 | \$ 8,321,770 | \$ 9,609,991 | \$ 1,288,221 | \$ 972,510 |
| Subtotal: | \$ 8,637,481 | \$ 8,321,770 | \$ 9,609,991 | \$ 1,288,221 | \$ 972,510 |
| Fund Balance | \$ 5,696,333 | \$ 8,685,548 | \$ 7,919,862 | \$(765,686) | \$ 2,223,529 |
| REVENUES TOTAL: | \$ 14,333,814 | \$ 17,007,318 | \$ 17,529,853 | \$ 522,535 | \$ 3,196,039 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 231,891 | \$ 235,755 | \$ 202,108 | \$(33,647) | \$(29,783) |
| Operating Expenses | \$ 7,512,311 | \$ 8,672,281 | \$ 8,672,501 | \$ 220 | \$ 1,160,190 |
| Subtotal: | \$ 7,744,202 | \$ 8,908,036 | \$ 8,874,609 | \$(33,427) | \$ 1,130,407 |
| Transfers Out | \$ 73,046 | \$ 75,245 | \$ 75,245 | \$ 0 | \$ 2,199 |
| Reserves - Claims | \$ 207,677 | \$ 415,669 | \$ 971,631 | \$ 555,962 | \$ 763,954 |
| Reserves - Restricted | \$ 6,308,889 | \$ 7,608,368 | \$ 7,608,368 | \$ 0 | \$ 1,299,479 |
| EXPENDITURES TOTAL: | \$ 14,333,814 | \$ 17,007,318 | \$ 17,529,853 | \$ 522,535 | \$ 3,196,039 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 99,483 | 162,087 | 162,087 | 103,347 | 137,963 | -24,124 |
| 5120002 - Disaster Relief | 40 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 26 | 0 | 0 | 469 | 625 | 625 |
| 5130001 - Vacancy Factor | 0 | -2,837 | -2,837 | 0 | -2,415 | 422 |
| 5140000 - Overtime | 33 | 50 | 50 | 7 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 5,982 | 0 | 0 | 3,157 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,947 | 0 | 0 | 3,579 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 1,857 | 0 | 0 | 1,692 | 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 | 8,457 | 10,558 | -1,846 |
| 5220000 - Retirement Contributions | 16,706 | 24,869 | 24,869 | 17,860 | 21,788 | -3,081 |
| 5221000 - Opeb Gasb 45 | -5,340 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 16,663 | 33,471 | 33,471 | 19,409 | 32,022 | -1,449 |
| 5231000 - Life Insurance | 109 | 166 | 166 | 111 | 141 | -25 |
| 5232000 - Dental Insurance | 492 | 713 | 713 | 489 | 581 | -132 |
| 5233000 - Lt Disability Insurance | 171 | 261 | 261 | 168 | 222 | -39 |
| 5233100 - St Disability Insurance | 254 | 464 | 464 | 248 | 392 | -72 |
| 5240000 - Workers' Compensation | 177 | 243 | 243 | 170 | 181 | -62 |
| Personnel Services: | \$152,907 | \$231,891 | \$231,891 | \$160,608 | \$202,108 | -\$29,783 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 197,657 | 363,000 | 363,000 | 109,682 | 363,000 | 0 |
| 5310006 - Legal Fees | 391,592 | 0 | 0 | 29,677 | 0 | 0 |
| 5450001 - Insurance Premium | 3,079,007 | 4,412,070 | 4,412,070 | 3,814,877 | 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 | 27,699 | 55,000 | 9,000 |
| 5490300 - Claims | 2,772,617 | 2,681,454 | 2,681,454 | 2,050,772 | 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 | 547 | -215 |
| 5490503 - OH-Dental Insurance | 157 | 183 | 183 | 183 | 140 | -43 |
| 5490504 - OH-Health Insurance | 652 | 649 | 649 | 649 | 695 | 46 |
| 5490505 - OH-Life/AD&D, STD, LTD | 117 | 148 | 148 | 148 | 105 | -43 |
| 5490509 - OH-Fleet Oversight | 194 | 171 | 171 | 171 | 331 | 160 |
| 5490511 - OH-Fleet Fuel | 0 | 354 | 354 | 354 | 669 | 315 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$6,035,287 | \$8,672,501 | \$1,160,190 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 57,436 | 73,046 | 73,046 | 73,046 | 75,245 | 2,199 |
| Transfers Out: | \$57,436 | \$73,046 | \$73,046 | \$73,046 | \$75,245 | \$2,199 |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 207,677 | 2,105,167 | 0 | 971,631 | 763,954 |
| Reserves - Claims: | \$0 | \$207,677 | \$2,105,167 | \$0 | \$971,631 | \$763,954 |
| 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 Tentative: | FY25 Tentative 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 | \$6,268,941 | \$17,529,853 | \$3,196,039 |

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 1,327,005 | \$ 1,339,354 | \$ 1,374,132 | \$ 34,778 | \$ 47,127 |
| Subtotal: | \$ 1,327,005 | \$ 1,339,354 | \$ 1,374,132 | \$ 34,778 | \$ 47,127 |
| Fund Balance | \$ 1,111,834 | \$ 1,201,308 | \$ 1,201,308 | \$ 0 | \$ 89,474 |
| REVENUES TOTAL: | \$ 2,438,839 | \$ 2,540,662 | \$ 2,575,440 | \$ 34,778 | \$ 136,601 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 83,667 | \$ 87,523 | \$ 87,026 | \$(497) | \$ 3,359 |
| Operating Expenses | \$ 1,029,215 | \$ 1,039,498 | \$ 1,039,435 | \$(63) | \$ 10,220 |
| Subtotal: | \$ 1,112,882 | \$ 1,127,021 | \$ 1,126,461 | \$(560) | \$ 13,579 |
| Transfers Out | \$ 55,886 | \$ 67,382 | \$ 67,382 | \$ 0 | \$ 11,496 |
| Reserves - Operating | \$ 10,000 | \$ 10,000 | \$ 10,000 | \$ 0 | \$ 0 |
| Reserves - Claims | \$ 1,221,708 | \$ 1,297,975 | \$ 1,333,313 | \$ 35,338 | \$ 111,605 |
| Reserves - Restricted | \$ 38,363 | \$ 38,284 | \$ 38,284 | \$ 0 | \$(79) |
| EXPENDITURES TOTAL: | \$ 2,438,839 | \$ 2,540,662 | \$ 2,575,440 | \$ 34,778 | \$ 136,601 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 50,719 | 56,378 | 56,378 | 40,251 | 58,167 | 1,789 |
| 5120002 - Disaster Relief | 40 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 13 | 0 | 0 | 235 | 313 | 313 |
| 5130001 - Vacancy Factor | 0 | -987 | -987 | 0 | -1,018 | -31 |
| 5140000 - Overtime | 33 | 50 | 50 | 7 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 3,570 | 0 | 0 | 1,555 | 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 | 3,551 | 4,454 | 136 |
| 5220000 - Retirement Contributions | 8,504 | 9,087 | 9,087 | 7,624 | 9,420 | 333 |
| 5221000 - Opeb Gasb 45 | -3,703 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 12,699 | 14,151 | 14,151 | 11,025 | 14,964 | 813 |
| 5231000 - Life Insurance | 55 | 58 | 58 | 44 | 60 | 2 |
| 5232000 - Dental Insurance | 272 | 278 | 278 | 201 | 283 | 5 |
| 5233000 - Lt Disability Insurance | 87 | 90 | 90 | 67 | 93 | 3 |
| 5233100 - St Disability Insurance | 128 | 160 | 160 | 99 | 165 | 5 |
| 5240000 - Workers' Compensation | 89 | 84 | 84 | 71 | 75 | -9 |
| Personnel Services: | \$81,868 | \$83,667 | \$83,667 | \$69,948 | \$87,026 | \$3,359 |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 362 | 346 | 346 | 346 | 217 | -129 |
| 5450002 - Insurance Admin Fees | 59,481 | 59,262 | 59,262 | 45,114 | 59,855 | 593 |
| 5490300 - Claims | 940,362 | 969,000 | 969,000 | 862,542 | 978,690 | 9,690 |
| 5490500 - Reimbursement Of Py Revenue | 0 | 0 | 0 | 219 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 252 | 282 | 282 | 282 | 261 | -21 |
| 5490502 - OH-Property & Liability Insurance | 32 | 32 | 32 | 32 | 34 | 2 |
| 5490503 - OH-Dental Insurance | 0 | 0 | 0 | 0 | -1 | -1 |
| 5490504 - OH-Health Insurance | 269 | 239 | 239 | 239 | 329 | 90 |
| 5490505 - OH-Life/AD&D, STD, LTD | 49 | 54 | 54 | 54 | 50 | -4 |
| Operating Expenses: | \$1,000,807 | \$1,029,215 | \$1,029,215 | \$908,827 | \$1,039,435 | \$10,220 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 55,103 | 55,886 | 55,886 | 55,886 | 67,382 | 11,496 |
| Transfers Out: | \$55,103 | \$55,886 | \$55,886 | \$55,886 | \$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 | 1,333,313 | 111,605 |
| Reserves - Claims: | \$0 | \$1,221,708 | \$1,359,375 | \$0 | \$1,333,313 | \$111,605 |
| 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 |

503 – DENTAL INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|----------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--|
| TOTAL EXPENDITURES: | \$1,137,778 | \$2,438,839 | \$2,576,506 | \$1,034,662 | \$2,575,440 | \$136,601 |

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%.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Transfers Out increased for Fire EMS due to the Cigna Wellness Program Reimbursement**

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 are Fund Balance and Miscellaneous Revenue.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 34,800,538 | \$ 36,804,717 | \$ 37,500,221 | \$ 695,504 | \$ 2,699,683 |
| Miscellaneous Revenues | \$ 868,665 | \$ 860,000 | \$ 870,000 | \$ 10,000 | \$ 1,335 |
| <u>Less 5% Statutory Reduction</u> | <u>\$(43,433)</u> | <u>\$(43,000)</u> | <u>\$(43,000)</u> | <u>\$ 0</u> | <u>\$ 433</u> |
| Subtotal: | \$ 35,625,770 | \$ 37,621,717 | \$ 38,327,221 | \$ 705,504 | \$ 2,701,451 |
| <u>Fund Balance</u> | <u>\$ 5,324,498</u> | <u>\$ 4,314,233</u> | <u>\$ 4,314,233</u> | <u>\$ 0</u> | <u>\$(1,010,265)</u> |
| REVENUES TOTAL: | <u>\$ 40,950,268</u> | <u>\$ 41,935,950</u> | <u>\$ 42,641,454</u> | <u>\$ 705,504</u> | <u>\$ 1,691,186</u> |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 188,731 | \$ 196,827 | \$ 196,394 | \$(433) | \$ 7,663 |
| <u>Operating Expenses</u> | <u>\$ 27,884,444</u> | <u>\$ 29,758,295</u> | <u>\$ 29,758,322</u> | <u>\$ 27</u> | <u>\$ 1,873,878</u> |
| Subtotal: | \$ 28,073,175 | \$ 29,955,122 | \$ 29,954,716 | \$(406) | \$ 1,881,541 |
| Transfers Out | \$ 154,136 | \$ 333,805 | \$ 343,805 | \$ 10,000 | \$ 189,669 |
| Reserves - Claims | \$ 9,033,415 | \$ 7,415,012 | \$ 8,110,922 | \$ 695,910 | \$(922,493) |
| <u>Reserves - Restricted</u> | <u>\$ 3,689,542</u> | <u>\$ 4,232,011</u> | <u>\$ 4,232,011</u> | <u>\$ 0</u> | <u>\$ 542,469</u> |
| EXPENDITURES TOTAL: | <u>\$ 40,950,268</u> | <u>\$ 41,935,950</u> | <u>\$ 42,641,454</u> | <u>\$ 705,504</u> | <u>\$ 1,691,186</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

504 – HEALTH INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 95,839 | 128,577 | 128,577 | 81,101 | 132,382 | 3,805 |
| 5120002 - Disaster Relief | 40 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 51 | 0 | 0 | 939 | 1,250 | 1,250 |
| 5130001 - Vacancy Factor | 0 | -2,252 | -2,252 | 0 | -2,316 | -64 |
| 5140000 - Overtime | 33 | 0 | 0 | 7 | 0 | 0 |
| 5160000 - Compensated Annual Leave | 5,464 | 0 | 0 | 2,816 | 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 | 7,006 | 10,129 | 293 |
| 5220000 - Retirement Contributions | 18,741 | 23,203 | 23,203 | 17,488 | 24,009 | 806 |
| 5230000 - Health Insurance | 21,011 | 27,955 | 27,955 | 18,541 | 29,527 | 1,572 |
| 5231000 - Life Insurance | 104 | 133 | 133 | 89 | 134 | 1 |
| 5232000 - Dental Insurance | 440 | 519 | 519 | 348 | 527 | 8 |
| 5233000 - Lt Disability Insurance | 164 | 205 | 205 | 136 | 209 | 4 |
| 5233100 - St Disability Insurance | 239 | 361 | 361 | 196 | 370 | 9 |
| 5240000 - Workers' Compensation | 168 | 194 | 194 | 137 | 173 | -21 |
| Personnel Services: | \$159,953 | \$188,731 | \$188,731 | \$136,142 | \$196,394 | \$7,663 |
| Operating Expenses: | | | | | | |
| 5310000 - Professional Services | 93,250 | 97,750 | 97,750 | 86,667 | 98,000 | 250 |
| 5340000 - Other Contractual Services | 0 | 21,538 | 21,538 | 0 | 0 | -21,538 |
| 5340009 - Other Contractual Services-Operatio | 727,086 | 767,000 | 767,000 | 536,885 | 767,000 | 0 |
| 5340010 - Other Contractual Services- Prescrip | 251,611 | 351,000 | 351,000 | 219,956 | 351,000 | 0 |
| 5340011 - Other Contractual Services- Fixed Fe | 403,326 | 422,400 | 422,400 | 309,892 | 422,400 | 0 |
| 5340012 - Other Contractual Services- Tech, Li | 54,000 | 54,000 | 54,000 | 36,000 | 54,000 | 0 |
| 5420000 - Freight & Postage Services | 1,700 | 1,850 | 1,850 | 1,107 | 1,870 | 20 |
| 5450000 - Insurance | 584 | 662 | 662 | 662 | 542 | -120 |
| 5450001 - Insurance Premium | 1,549,328 | 1,878,150 | 1,878,150 | 1,324,425 | 2,139,102 | 260,952 |
| 5450002 - Insurance Admin Fees | 847,361 | 820,643 | 820,643 | 657,754 | 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 | 21,908 | 75,362 | 28,097 |
| 5490300 - Claims | 24,078,091 | 22,131,000 | 22,131,000 | 22,723,197 | 23,500,000 | 1,369,000 |
| 5490301 - HRA Claims Payment | 957,699 | 1,280,680 | 1,280,680 | 891,008 | 1,525,250 | 244,570 |
| 5490501 - OH-Workers' Compensation | 409 | 536 | 536 | 536 | 499 | -37 |
| 5490502 - OH-Property & Liability Insurance | 52 | 61 | 61 | 61 | 84 | 23 |
| 5490503 - OH-Dental Insurance | 104 | 129 | 129 | 129 | 125 | -4 |
| 5490504 - OH-Health Insurance | 0 | 0 | 0 | 0 | 173 | 173 |
| 5490505 - OH-Life/AD&D, STD, LTD | 79 | 106 | 106 | 106 | 98 | -8 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$26,810,293 | \$29,758,322 | \$1,873,878 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 258,012 | 154,136 | 154,136 | 154,136 | 333,805 | 179,669 |
| 5910134 - Tran Out - Fire | 0 | 0 | 0 | 0 | 10,000 | 10,000 |
| Transfers Out: | \$258,012 | \$154,136 | \$154,136 | \$154,136 | \$343,805 | \$189,669 |

504 – HEALTH INSURANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--------------------------------|----------------------|----------------------|----------------------|---------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Reserves - Claims: | | | | | | |
| 5990053 - Reserve For Claims | 0 | 9,033,415 | 9,785,544 | 0 | 8,110,922 | -922,493 |
| Reserves - Claims: | \$0 | \$9,033,415 | \$9,785,544 | \$0 | \$8,110,922 | -\$922,493 |
| 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 | \$27,100,571 | \$42,641,454 | \$1,691,186 |

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.

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 847,849 | \$ 904,544 | \$ 900,426 | \$(4,118) | \$ 52,577 |
| Subtotal: | \$ 847,849 | \$ 904,544 | \$ 900,426 | \$(4,118) | \$ 52,577 |
| Fund Balance | \$ 918,097 | \$ 944,946 | \$ 944,946 | \$ 0 | \$ 26,849 |
| REVENUES TOTAL: | \$ 1,765,946 | \$ 1,849,490 | \$ 1,845,372 | \$(4,118) | \$ 79,426 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 63,901 | \$ 66,966 | \$ 66,418 | \$(548) | \$ 2,517 |
| Operating Expenses | \$ 613,889 | \$ 613,889 | \$ 613,812 | \$(77) | \$(77) |
| Subtotal: | \$ 677,790 | \$ 680,855 | \$ 680,230 | \$(625) | \$ 2,440 |
| Transfers Out | \$ 49,645 | \$ 57,560 | \$ 57,560 | \$ 0 | \$ 7,915 |
| Reserves - Operating | \$ 13,000 | \$ 13,000 | \$ 13,000 | \$ 0 | \$ 0 |
| Reserves - Claims | \$ 1,025,511 | \$ 1,098,075 | \$ 1,094,582 | \$(3,493) | \$ 69,071 |
| EXPENDITURES TOTAL: | \$ 1,765,946 | \$ 1,849,490 | \$ 1,845,372 | \$(4,118) | \$ 79,426 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

505 – LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 38,650 | 42,997 | 42,997 | 29,300 | 44,247 | 1,250 |
| 5120002 - Disaster Relief | 40 | 0 | 0 | 0 | 0 | 0 |
| 5122000 - Car Allowance | 13 | 0 | 0 | 235 | 313 | 313 |
| 5130001 - Vacancy Factor | 0 | -752 | -752 | 0 | -776 | -24 |
| 5140000 - Overtime | 33 | 50 | 50 | 7 | 50 | 0 |
| 5160000 - Compensated Annual Leave | 2,996 | 0 | 0 | 1,143 | 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 | 2,555 | 3,390 | 98 |
| 5220000 - Retirement Contributions | 6,803 | 7,271 | 7,271 | 5,893 | 7,522 | 251 |
| 5221000 - Opeb Gasb 45 | -3,336 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 9,247 | 10,517 | 10,517 | 7,889 | 11,144 | 627 |
| 5231000 - Life Insurance | 42 | 43 | 43 | 32 | 45 | 2 |
| 5232000 - Dental Insurance | 222 | 228 | 228 | 158 | 233 | 5 |
| 5233000 - Lt Disability Insurance | 66 | 68 | 68 | 49 | 68 | 0 |
| 5233100 - St Disability Insurance | 97 | 122 | 122 | 71 | 126 | 4 |
| 5240000 - Workers' Compensation | 67 | 65 | 65 | 51 | 56 | -9 |
| Personnel Services: | \$61,804 | \$63,901 | \$63,901 | \$51,217 | \$66,418 | \$2,517 |
| Operating Expenses: | | | | | | |
| 5450000 - Insurance | 297 | 283 | 283 | 283 | 152 | -131 |
| 5450001 - Insurance Premium | 423,002 | 613,102 | 613,102 | 332,984 | 613,102 | 0 |
| 5490500 - Reimbursement Of Py Revenue | 0 | 0 | 0 | 7 | 0 | 0 |
| 5490501 - OH-Workers' Compensation | 205 | 229 | 229 | 229 | 212 | -17 |
| 5490502 - OH-Property & Liability Insurance | 26 | 26 | 26 | 26 | 24 | -2 |
| 5490503 - OH-Dental Insurance | 52 | 56 | 56 | 56 | 53 | -3 |
| 5490504 - OH-Health Insurance | 221 | 193 | 193 | 193 | 272 | 79 |
| 5490505 - OH-Life/AD&D, STD, LTD | 0 | 0 | 0 | 0 | -3 | -3 |
| Operating Expenses: | \$423,803 | \$613,889 | \$613,889 | \$333,778 | \$613,812 | -\$77 |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 38,506 | 49,645 | 49,645 | 49,645 | 57,560 | 7,915 |
| Transfers Out: | \$38,506 | \$49,645 | \$49,645 | \$49,645 | \$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 | 1,094,582 | 69,071 |
| Reserves - Claims: | \$0 | \$1,025,511 | \$1,063,684 | \$0 | \$1,094,582 | \$69,071 |
| TOTAL EXPENDITURES: | \$524,113 | \$1,765,946 | \$1,804,119 | \$434,640 | \$1,845,372 | \$79,426 |

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures indirect costs associated with the general oversight of Fleet operations.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position allocations.**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|-----------------------------|-------------------------------------|---|---------------------------------------|--------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 123,907 | \$ 198,162 | \$ 245,955 | \$ 47,793 | \$ 122,048 |
| Less 5% Statutory Reduction | \$ 0 | \$ (8,099) | \$ (1) | \$ 8,098 | \$ (1) |
| Subtotal: | \$ 123,907 | \$ 190,063 | \$ 245,954 | \$ 55,891 | \$ 122,047 |
| Fund Balance | \$ 135,125 | \$ 76,589 | \$ 85,271 | \$ 8,682 | \$ (49,854) |
| REVENUES TOTAL: | \$ 259,032 | \$ 266,652 | \$ 331,225 | \$ 64,573 | \$ 72,193 |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 135,779 | \$ 115,547 | \$ 178,693 | \$ 63,146 | \$ 42,914 |
| Operating Expenses | \$ 55,184 | \$ 35,355 | \$ 36,782 | \$ 1,427 | \$ (18,402) |
| Debt Service | \$ 26,615 | \$ 0 | \$ 0 | \$ 0 | \$ (26,615) |
| Subtotal: | \$ 217,578 | \$ 150,902 | \$ 215,475 | \$ 64,573 | \$ (2,103) |
| Transfers Out | \$ 28,146 | \$ 89,135 | \$ 89,135 | \$ 0 | \$ 60,989 |
| Reserves - Debt | \$ 13,308 | \$ 26,615 | \$ 26,615 | \$ 0 | \$ 13,307 |
| EXPENDITURES TOTAL: | \$ 259,032 | \$ 266,652 | \$ 331,225 | \$ 64,573 | \$ 72,193 |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|-----------------|------------------|------------------|-----------------|------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 28,532 | 89,962 | 89,962 | 30,963 | 121,580 | 31,618 |
| 5120002 - Disaster Relief | 881 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -1,574 | -1,574 | 0 | -2,128 | -554 |
| 5160000 - Compensated Annual Leave | 1,957 | 0 | 0 | 1,110 | 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 | 89 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 326 | 0 | 0 | 373 | 0 | 0 |
| 5210000 - Fica Taxes | 2,457 | 6,881 | 6,881 | 2,453 | 9,301 | 2,420 |
| 5220000 - Retirement Contributions | 4,138 | 12,208 | 12,208 | 4,532 | 16,571 | 4,363 |
| 5221000 - Opeb Gasb 45 | -1,152 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 6,147 | 26,717 | 26,717 | 7,504 | 31,425 | 4,708 |
| 5231000 - Life Insurance | 32 | 91 | 91 | 33 | 123 | 32 |
| 5232000 - Dental Insurance | 82 | 362 | 362 | 117 | 406 | 44 |
| 5233000 - Lt Disability Insurance | 50 | 144 | 144 | 54 | 194 | 50 |
| 5233100 - St Disability Insurance | 73 | 256 | 256 | 79 | 348 | 92 |
| 5240000 - Workers' Compensation | 709 | 732 | 732 | 418 | 873 | 141 |
| Personnel Services: | \$46,262 | \$135,779 | \$135,779 | \$48,952 | \$178,693 | \$42,914 |
| 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 | 2,548 | 5,760 | 2,010 |
| 5430000 - Utility Services | 1,496 | 1,377 | 1,377 | 1,057 | 1,377 | 0 |
| 5450000 - Insurance | 770 | 1,541 | 1,541 | 1,541 | 1,593 | 52 |
| 5460000 - Repair & Maintenance Svcs | 287 | 1,634 | 1,634 | 171 | 1,634 | 0 |
| 5490501 - OH-Workers' Compensation | 395 | 440 | 440 | 440 | 516 | 76 |
| 5490502 - OH-Property & Liability Insurance | 68 | 141 | 141 | 141 | 247 | 106 |
| 5490503 - OH-Dental Insurance | 102 | 105 | 105 | 105 | 131 | 26 |
| 5490504 - OH-Health Insurance | 424 | 374 | 374 | 374 | 656 | 282 |
| 5490505 - OH-Life/AD&D, STD, LTD | 76 | 86 | 86 | 86 | 100 | 14 |
| 5490510 - OH-Fleet Maint | 0 | 6,868 | 6,868 | 6,868 | 7,663 | 795 |
| 5511000 - Office Supplies | 955 | 2,720 | 2,720 | 2,611 | 2,720 | 0 |
| 5520000 - Operating Supplies | 0 | 426 | 426 | 0 | 426 | 0 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$15,959 | \$36,782 | -\$18,402 |
| 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 | 89,186 | 89,135 | 60,989 |
| 5910104 - Tran Out-104 | 0 | 0 | 6,626 | 6,626 | 0 | 0 |
| 5910107 - Tran Out Library Fund | 0 | 0 | 339 | 339 | 0 | 0 |
| 5910125 - Tran Out-env Land Maintenance | 0 | 0 | 820 | 820 | 0 | 0 |
| 5910134 - Tran Out - Fire | 0 | 0 | 17,107 | 17,107 | 0 | 0 |

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910148 - Tran Out-building Fund | 0 | 0 | 3,686 | 3,686 | 0 | 0 |
| 5910155 - Tran Out-w192 Phase I | 0 | 0 | 408 | 408 | 0 | 0 |
| 5910158 - Tran Out-intergov Radio Commun | 2,004 | 0 | 303 | 303 | 0 | 0 |
| 5910401 - Tran Out-solid Waste | 0 | 0 | 2,896 | 2,896 | 0 | 0 |
| 5910502 - Tran Out - Prop & Casualty | 0 | 0 | 47 | 47 | 0 | 0 |
| 5910510 - Tran Out Fleet | 0 | 0 | 3,925 | 3,925 | 0 | 0 |
| 5910511 - Tran Out Fleet Fuel F511 | 0 | 0 | 47 | 47 | 0 | 0 |
| Transfers Out: | \$34,558 | \$28,146 | \$125,390 | \$125,390 | \$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 | \$191,200 | \$331,225 | \$72,193 |

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.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position appropriations**
- **Operating decreased due to the removal of costs for obsolescent parts as well as the Overhead allocations and Repair & Maintenance Automotive to offset adjustments within this Fund**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|---------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 3,467,108 | \$ 4,391,095 | \$ 4,057,789 | \$(333,306) | \$ 590,681 |
| <u>Less 5% Statutory Reduction</u> | <u>\$ 0</u> | <u>\$(75,822)</u> | <u>\$(16,724)</u> | <u>\$ 59,098</u> | <u>\$(16,724)</u> |
| Subtotal: | \$ 3,467,108 | \$ 4,315,273 | \$ 4,041,065 | \$(274,208) | \$ 573,957 |
| <u>Other Sources</u> | <u>\$ 0</u> | <u>\$ 329,622</u> | <u>\$ 329,622</u> | <u>\$ 0</u> | <u>\$ 329,622</u> |
| REVENUES TOTAL: | <u>\$ 3,467,108</u> | <u>\$ 4,644,895</u> | <u>\$ 4,370,687</u> | <u>\$(274,208)</u> | <u>\$ 903,579</u> |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 1,600,345 | \$ 1,737,173 | \$ 1,647,741 | \$(89,432) | \$ 47,396 |
| Operating Expenses | \$ 1,447,258 | \$ 2,074,634 | \$ 1,889,858 | \$(184,776) | \$ 442,600 |
| Capital Outlay | \$ 0 | \$ 329,622 | \$ 329,622 | \$ 0 | \$ 329,622 |
| <u>Debt Service</u> | <u>\$ 0</u> | <u>\$ 26,616</u> | <u>\$ 26,616</u> | <u>\$ 0</u> | <u>\$ 26,616</u> |
| Subtotal: | \$ 3,047,603 | \$ 4,168,045 | \$ 3,893,837 | \$(274,208) | \$ 846,234 |
| Transfers Out | \$ 419,505 | \$ 463,542 | \$ 463,542 | \$ 0 | \$ 44,037 |
| <u>Reserves - Debt</u> | <u>\$ 0</u> | <u>\$ 13,308</u> | <u>\$ 13,308</u> | <u>\$ 0</u> | <u>\$ 13,308</u> |
| EXPENDITURES TOTAL: | <u>\$ 3,467,108</u> | <u>\$ 4,644,895</u> | <u>\$ 4,370,687</u> | <u>\$(274,208)</u> | <u>\$ 903,579</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 705,012 | 1,036,255 | 731,255 | 677,962 | 1,061,362 | 25,107 |
| 5120002 - Disaster Relief | 3,529 | 0 | 0 | 0 | 0 | 0 |
| 5130001 - Vacancy Factor | 0 | -18,693 | -18,693 | 0 | -19,131 | -438 |
| 5140000 - Overtime | 26,415 | 31,955 | 31,955 | 25,438 | 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 | 32,077 | 0 | 0 |
| 5160010 - Compensated Ann Leave Payoff | 1,149 | 0 | 0 | 9,766 | 0 | 0 |
| 5160020 - Compensated Admin Leave | 894 | 0 | 0 | 3,290 | 0 | 0 |
| 5170000 - Compensated Sick Leave | 34,738 | 0 | 0 | 27,683 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 3,398 | 0 | 0 | 3,434 | 0 | 0 |
| 5210000 - Fica Taxes | 60,074 | 81,721 | 81,721 | 56,455 | 83,639 | 1,918 |
| 5220000 - Retirement Contributions | 102,758 | 144,957 | 144,957 | 105,461 | 149,019 | 4,062 |
| 5221000 - Opeb Gasb 45 | -20,947 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 187,885 | 292,996 | 292,996 | 184,660 | 310,931 | 17,935 |
| 5231000 - Life Insurance | 769 | 1,080 | 1,080 | 759 | 1,108 | 28 |
| 5232000 - Dental Insurance | 4,111 | 5,646 | 5,646 | 3,824 | 5,848 | 202 |
| 5233000 - Lt Disability Insurance | 1,217 | 1,709 | 1,709 | 1,151 | 1,752 | 43 |
| 5233100 - St Disability Insurance | 1,822 | 3,082 | 3,082 | 1,717 | 3,153 | 71 |
| 5240000 - Workers' Compensation | 17,240 | 19,637 | 19,637 | 14,845 | 18,105 | -1,532 |
| Personnel Services: | \$1,180,470 | \$1,600,345 | \$1,295,345 | \$1,148,521 | \$1,647,741 | \$47,396 |
| 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 | 6,525 | 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 | 2,257 | 3,300 | 0 |
| 5410000 - Communications | 2,815 | 4,110 | 4,110 | 1,362 | 10,205 | 6,095 |
| 5420000 - Freight & Postage Services | 228 | 550 | 550 | 66 | 550 | 0 |
| 5430000 - Utility Services | 10,395 | 10,328 | 10,328 | 7,928 | 10,328 | 0 |
| 5440000 - Rentals And Leases | 1,983 | 2,791 | 2,791 | 2,462 | 2,791 | 0 |
| 5450000 - Insurance | 17,005 | 19,126 | 19,126 | 19,126 | 26,145 | 7,019 |
| 5460000 - Repair & Maintenance Svcs | 10,257 | 61,580 | 66,580 | 53,491 | 26,580 | -35,000 |
| 5462000 - Rep & Maint-automotive | 1,350,860 | 1,080,275 | 1,423,684 | 1,340,973 | 1,531,694 | 451,419 |
| 5462999 - Rep & Maint-Auto Contra Acct | -25,083 | -27,000 | -27,000 | -5,107 | -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 | 5,838 | -347 |
| 5490502 - OH-Property & Liability Insurance | 1,510 | 1,750 | 1,750 | 1,750 | 4,047 | 2,297 |
| 5490503 - OH-Dental Insurance | 1,426 | 1,483 | 1,483 | 1,483 | 1,472 | -11 |
| 5490504 - OH-Health Insurance | 5,965 | 5,270 | 5,270 | 5,270 | 7,402 | 2,132 |
| 5490505 - OH-Life/AD&D, STD, LTD | 1,061 | 1,207 | 1,207 | 1,207 | 1,139 | -68 |
| 5490509 - OH-Fleet Oversight | 4,656 | 3,584 | 3,584 | 3,584 | 5,958 | 2,374 |
| 5490511 - OH-Fleet Fuel | 0 | 7,434 | 7,434 | 7,434 | 10,035 | 2,601 |
| 5511000 - Office Supplies | 720 | 1,070 | 1,070 | 504 | 2,000 | 930 |
| 5520000 - Operating Supplies | 7,329 | 12,292 | 12,292 | 7,615 | 14,922 | 2,630 |
| 5521000 - Gas & Oil | 67,757 | 100,125 | 100,125 | 36,793 | 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 | 1,070 | 2,500 | 0 |

510-FLEET MAINTENANCE INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|------------------------------------|
| EXPENDITURES: | | | | | | |
| Operating Expenses: | | | | | | |
| 5525000 - Tools | 6,967 | 11,150 | 11,150 | 3,307 | 17,120 | 5,970 |
| 5525500 - Allowance | 2,211 | 5,500 | 5,500 | 4,063 | 9,000 | 3,500 |
| 5540000 - Books,pubs,subs & Memberships | 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 | \$1,516,670 | \$1,889,858 | \$442,600 |
| 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 | 478,178 | 442,552 | 43,357 |
| 5910104 - Tran Out-104 | 0 | 0 | 306 | 306 | 0 | 0 |
| 5910125 - Tran Out-env Land Maintenance | 0 | 0 | 47 | 47 | 0 | 0 |
| 5910134 - Tran Out - Fire | 0 | 0 | 188,024 | 188,024 | 0 | 0 |
| 5910148 - Tran Out-building Fund | 0 | 0 | 93 | 93 | 0 | 0 |
| 5910155 - Tran Out-w192 Phase I | 0 | 0 | 42 | 42 | 0 | 0 |
| 5910158 - Tran Out-intergov Radio Commun | 15,033 | 20,310 | 20,321 | 20,321 | 20,990 | 680 |
| 5910401 - Tran Out-solid Waste | 0 | 0 | 5,966 | 5,966 | 0 | 0 |
| 5910511 - Tran Out Fleet Fuel F511 | 0 | 0 | 37 | 37 | 0 | 0 |
| Transfers Out: | \$477,065 | \$419,505 | \$693,014 | \$693,014 | \$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 | \$3,358,206 | \$4,370,687 | \$903,579 |

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund captures the costs associated with the purchase of fuel by County departments.

Changes between the Recommended and Tentative Budgets specific to this Fund are as follows:

- **Personnel Services were adjusted based on the re-evaluation of the Fleet Director position appropriations**
- **Operating increased due to Overhead allocations and Gas & Oil to offset adjustments within this Fund**

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.

*Major changes between the Recommended and Tentative Budgets are outlined on the subsequent Fund Summary report

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

| | FY24 Adopted Budget: | FY25 Recommended Budget: | FY25 Tentative Budget: | * Variance: | FY25 minus FY24: |
|------------------------------------|-------------------------------------|---|---------------------------------------|--------------------------|---------------------------------|
| REVENUES: | | | | | |
| Charges For Services | \$ 2,168,866 | \$ 2,452,250 | \$ 2,447,726 | \$(4,524) | \$ 278,860 |
| <u>Less 5% Statutory Reduction</u> | <u>\$ 0</u> | <u>\$(19,717)</u> | <u>\$(3,641)</u> | <u>\$ 16,076</u> | <u>\$(3,641)</u> |
| Subtotal: | \$ 2,168,866 | \$ 2,432,533 | \$ 2,444,085 | \$ 11,552 | \$ 275,219 |
| | | | | | |
| <u>Fund Balance</u> | <u>\$ 478,212</u> | <u>\$ 0</u> | <u>\$ 155,275</u> | <u>\$ 155,275</u> | <u>\$(322,937)</u> |
| REVENUES TOTAL: | <u>\$ 2,647,078</u> | <u>\$ 2,432,533</u> | <u>\$ 2,599,360</u> | <u>\$ 166,827</u> | <u>\$(47,718)</u> |
| EXPENDITURES: | | | | | |
| Personnel Services | \$ 97,573 | \$ 101,528 | \$ 110,647 | \$ 9,119 | \$ 13,074 |
| Operating Expenses | \$ 2,052,410 | \$ 2,194,649 | \$ 2,197,082 | \$ 2,433 | \$ 144,672 |
| <u>Capital Outlay</u> | <u>\$ 353,646</u> | <u>\$ 0</u> | <u>\$ 155,275</u> | <u>\$ 155,275</u> | <u>\$(198,371)</u> |
| Subtotal: | \$ 2,503,629 | \$ 2,296,177 | \$ 2,463,004 | \$ 166,827 | \$(40,625) |
| | | | | | |
| <u>Transfers Out</u> | <u>\$ 143,449</u> | <u>\$ 136,356</u> | <u>\$ 136,356</u> | <u>\$ 0</u> | <u>\$(7,093)</u> |
| EXPENDITURES TOTAL: | <u>\$ 2,647,078</u> | <u>\$ 2,432,533</u> | <u>\$ 2,599,360</u> | <u>\$ 166,827</u> | <u>\$(47,718)</u> |

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY25 Tentative - FY25 Recommended)
 * Any Variance that is unique to a Fund and not addressed in the Memorandum at the beginning of this book will be identified in the corresponding Fund narrative.

511-FLEET FUEL INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|---|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Personnel Services: | | | | | | |
| 5120000 - Regular Salaries And Wages | 42,797 | 56,866 | 56,866 | 44,533 | 72,338 | 15,472 |
| 5130001 - Vacancy Factor | 0 | -1,030 | -1,030 | 0 | -1,302 | -272 |
| 5140000 - Overtime | 28 | 2,000 | 2,000 | 110 | 2,000 | 0 |
| 5160000 - Compensated Annual Leave | 5,178 | 0 | 0 | 2,997 | 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 | 1,220 | 0 | 0 |
| 5170010 - Compensated Sick Leave Payoff | 365 | 0 | 0 | 0 | 0 | 0 |
| 5210000 - Fica Taxes | 3,779 | 4,503 | 4,503 | 3,406 | 5,685 | 1,182 |
| 5220000 - Retirement Contributions | 6,187 | 7,988 | 7,988 | 6,762 | 10,133 | 2,145 |
| 5221000 - Opeb Gasb 45 | 4,553 | 0 | 0 | 0 | 0 | 0 |
| 5230000 - Health Insurance | 19,092 | 25,401 | 25,401 | 21,914 | 19,790 | -5,611 |
| 5231000 - Life Insurance | 45 | 59 | 59 | 51 | 74 | 15 |
| 5232000 - Dental Insurance | 273 | 352 | 352 | 303 | 367 | 15 |
| 5233000 - Lt Disability Insurance | 71 | 94 | 94 | 78 | 118 | 24 |
| 5233100 - St Disability Insurance | 107 | 171 | 171 | 117 | 213 | 42 |
| 5240000 - Workers' Compensation | 1,069 | 1,169 | 1,169 | 1,020 | 1,231 | 62 |
| Personnel Services: | \$84,598 | \$97,573 | \$97,573 | \$83,441 | \$110,647 | \$13,074 |
| 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 | 276 | 2,360 | 0 |
| 5430000 - Utility Services | 3,040 | 2,065 | 2,065 | 1,586 | 2,065 | 0 |
| 5450000 - Insurance | 712 | 694 | 694 | 694 | 1,271 | 577 |
| 5460000 - Repair & Maintenance Svcs | 27,983 | 86,376 | 86,376 | 47,155 | 86,376 | 0 |
| 5462000 - Rep & Maint-automotive | 339 | 942 | 942 | 11 | 500 | -442 |
| 5490501 - OH-Workers' Compensation | 320 | 355 | 355 | 355 | 360 | 5 |
| 5490502 - OH-Property & Liability Insurance | 63 | 64 | 64 | 64 | 197 | 133 |
| 5490503 - OH-Dental Insurance | 82 | 85 | 85 | 85 | 91 | 6 |
| 5490504 - OH-Health Insurance | 342 | 303 | 303 | 303 | 457 | 154 |
| 5490505 - OH-Life/AD&D, STD, LTD | 61 | 69 | 69 | 69 | 70 | 1 |
| 5490509 - OH-Fleet Oversight | 194 | 171 | 171 | 171 | 662 | 491 |
| 5490510 - OH-Fleet Maint | 58 | 3,434 | 3,434 | 3,434 | 3,831 | 397 |
| 5490511 - OH-Fleet Fuel | 0 | 0 | 0 | 0 | 669 | 669 |
| 5520000 - Operating Supplies | 124 | 150 | 150 | 67 | 150 | 0 |
| 5521000 - Gas & Oil | 1,769,717 | 1,908,946 | 2,093,514 | 1,182,060 | 2,048,368 | 139,422 |
| 5521999 - Gas & Oil Contra Acct | -1,487 | -3,125 | -3,125 | -1,299 | 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 & Memberships | 1,542 | 2,066 | 2,066 | 1,602 | 2,200 | 134 |
| 5541000 - Registration Fees | 1,279 | 1,700 | 1,700 | 1,000 | 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 | \$1,237,690 | \$2,197,082 | \$144,672 |
| Capital Outlay: | | | | | | |
| 5650000 - Construction In Progress | 0 | 353,646 | 155,275 | 0 | 155,275 | -198,371 |
| Capital Outlay: | \$0 | \$353,646 | \$155,275 | \$0 | \$155,275 | -\$198,371 |
| Transfers Out: | | | | | | |

511-FLEET FUEL INTERNAL SERVICE FUND

| Expenditure Categories: | FY23 Actuals: | FY24 Adopted: | FY24 Revised: | FY24 YTD: | FY25 Tentative: | FY25 Tentative minus FY24 Adopted: |
|--|----------------------|----------------------|----------------------|--------------------|------------------------|---|
| EXPENDITURES: | | | | | | |
| Transfers Out: | | | | | | |
| 5910001 - Tran Out-general Fund | 97,483 | 143,449 | 267,651 | 267,651 | 136,356 | -7,093 |
| 5910104 - Tran Out-104 | 0 | 0 | 2,484 | 2,484 | 0 | 0 |
| 5910107 - Tran Out Library Fund | 0 | 0 | 1,065 | 1,065 | 0 | 0 |
| 5910111 - Tran Out-ship State Housing | 0 | 0 | 710 | 710 | 0 | 0 |
| 5910125 - Tran Out-env Land Maintenance | 0 | 0 | 355 | 355 | 0 | 0 |
| 5910134 - Tran Out - Fire | 0 | 0 | 49,327 | 49,327 | 0 | 0 |
| 5910148 - Tran Out-building Fund | 0 | 0 | 7,452 | 7,452 | 0 | 0 |
| 5910155 - Tran Out-w192 Phase I | 0 | 0 | 1,065 | 1,065 | 0 | 0 |
| 5910158 - Tran Out-intergov Radio Commun | 3,007 | 0 | 710 | 710 | 0 | 0 |
| 5910168 - Trans Out Section 8 | 0 | 0 | 710 | 710 | 0 | 0 |
| 5910401 - Tran Out-solid Waste | 0 | 0 | 9,936 | 9,936 | 0 | 0 |
| 5910502 - Tran Out - Prop & Casualty | 0 | 0 | 355 | 355 | 0 | 0 |
| Transfers Out: | \$100,490 | \$143,449 | \$341,820 | \$341,820 | \$136,356 | -\$7,093 |
| TOTAL EXPENDITURES: | \$2,089,022 | \$2,647,078 | \$2,831,646 | \$1,662,950 | \$2,599,360 | -\$47,718 |



FIVE YEAR CIP

| Title | Page |
|-------------------------|-------------|
| Resolution 24-162R..... | 11-1 |
| FY2025-2029 CIP | 11-3 |

RESOLUTION NO. 24-162R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2024-2025, or will be included, if necessary, when bond financing is obtained;

NOW THEREFORE, BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA:

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

SECTION 2. CONFLICTS AND SEVERABILITY. All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

SECTION 3. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2024.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

As authorized for execution at the Board of
County Commissioners meeting of:

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|------------------------------|-----------------------------|-------------|-------------|-------------|-------------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Report Grand Total: | 138,143,815 | 245,840,247 | 250,015,097 | 392,102,080 | 204,107,535 | 1,230,208,774 |

Fund 102-Transportation Trust Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Transp & Transit New & Replacement Veh/Equip - 4906 | 360,000 | 0 | 0 | 0 | 0 | 360,000 |
| Total: 4144 - Fleet | 360,000 | 0 | 0 | 0 | 0 | 360,000 |
| Total: Public Works | 360,000 | 0 | 0 | 0 | 0 | 360,000 |
| Total: 102 | 360,000 | 0 | 0 | 0 | 0 | 360,000 |

Fund 104-Tourist Development Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|-------------------|----------|----------|------------------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Community Development | | | | | | |
| 7500 - TDT Projects | | | | | | |
| Additional Parking Lot for Orlando City - 7048 | 400,000 | 0 | 0 | 0 | 0 | 400,000 |
| Austin Tindall Expansion - Phase II - C24-015 | 0 | 0 | 0 | 0 | 4,500,000 | 4,500,000 |
| Austin Tindall Site Lighting - C25-006 | 1,660,000 | 0 | 0 | 0 | 0 | 1,660,000 |
| Scoreboard Replacements - C25-004 | 175,000 | 0 | 0 | 0 | 0 | 175,000 |
| Temporary Fabric Warehouse - C25-007 | 125,000 | 0 | 0 | 0 | 0 | 125,000 |
| Total: 7500 - TDT Projects | 2,360,000 | 0 | 0 | 0 | 4,500,000 | 6,860,000 |
| Total: Community Development | 2,360,000 | 0 | 0 | 0 | 4,500,000 | 6,860,000 |
| Public Works | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| Lake Cypress Parking - 4141 | 1,000,000 | 0 | 0 | 0 | 0 | 1,000,000 |
| OHP - BDA (Bi-Directional Amplification) System Installation in West Warehouse, Arena, and Stadium - 4435 | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| OHP Arena Lighting Controls Upgrade Ph I - P25-020 | 475,000 | 0 | 0 | 0 | 0 | 475,000 |
| OHP CEP and Arena HVAC Controls Upgrade - Phase I - P25-012 | 600,000 | 0 | 0 | 0 | 0 | 600,000 |
| OHP Replace AHU 2.1, 2.2, 2.3, 2.4 - P25-013 | 1,500,000 | 0 | 0 | 0 | 0 | 1,500,000 |
| OHP Smoke Evacuation System Modifications (P23-009) - 4434 | 1,400,000 | 0 | 0 | 0 | 0 | 1,400,000 |
| OHP/CEP - Cooling Tower Replacement - 7045 | 335,000 | 0 | 0 | 0 | 0 | 335,000 |
| Total: 4100 - Public Works | 5,660,000 | 0 | 0 | 0 | 0 | 5,660,000 |
| Total: Public Works | 5,660,000 | 0 | 0 | 0 | 0 | 5,660,000 |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Bill Johnston Park - 4357 | 0 | 2,750,000 | 0 | 0 | 0 | 2,750,000 |
| Lake Toho Water Restoration Pond Trail - 4350 | 0 | 13,500,000 | 0 | 0 | 0 | 13,500,000 |
| Total: 4300 - Transportation | 0 | 16,250,000 | 0 | 0 | 0 | 16,250,000 |
| Total: Transportation | 0 | 16,250,000 | 0 | 0 | 0 | 16,250,000 |
| Total: 104 | 8,020,000 | 16,250,000 | 0 | 0 | 4,500,000 | 28,770,000 |

Fund 107-Library District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|------------------|----------|----------|----------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Library | | | | | | |
| 7100 - Library Projects | | | | | | |
| Environmental Library - P25-026 | 0 | 7,200,000 | 0 | 0 | 0 | 7,200,000 |
| Hart Memorial Library - HVAC Eqmt Replacement - P25-014 | 700,000 | 0 | 0 | 0 | 0 | 700,000 |
| Technology Library (Multipurpose Community Facility) - 4817 | 5,030,108 | 0 | 0 | 0 | 0 | 5,030,108 |
| Total: 7100 - Library Projects | 5,730,108 | 7,200,000 | 0 | 0 | 0 | 12,930,108 |
| Total: Library | 5,730,108 | 7,200,000 | 0 | 0 | 0 | 12,930,108 |
| Public Works | | | | | | |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Library Bookmobile - P25-021 | 142,000 | 0 | 0 | 0 | 0 | 142,000 |
| Total: 4144 - Fleet | 142,000 | 0 | 0 | 0 | 0 | 142,000 |
| Total: Public Works | 142,000 | 0 | 0 | 0 | 0 | 142,000 |
| Total: 107 | 5,872,108 | 7,200,000 | 0 | 0 | 0 | 13,072,108 |

Fund 125-Environmental Land Maintenance

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|----------|----------|----------|----------------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| <u>Community Development</u> | | | | | | |
| 1400 - Community Development | | | | | | |
| Cherokee Point Playground Replacement - C24-010 | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| Total: 1400 - Community | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| Total: Community Development | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| <u>Public Works</u> | | | | | | |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Envrnmntl Lands New & Replacement Veh/Equipment - P24-041 | 175,675 | 0 | 0 | 0 | 0 | 175,675 |
| Total: 4144 - Fleet | 175,675 | 0 | 0 | 0 | 0 | 175,675 |
| Total: Public Works | 175,675 | 0 | 0 | 0 | 0 | 175,675 |
| Total: 125 | 175,675 | 0 | 0 | 0 | 271,700 | 447,375 |

Fund 143 - Mobility Fee West Zone

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|-------------------|-------------------|-------------------|------------------|--------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Bella Citta Blvd (Polk County Line to Goodman Rd.) - T25-003 | 0 | 0 | 4,000,000 | 5,000,000 | 5,000,000 | 14,000,000 |
| Bill Beck Blvd, Segment B - 4398 | 0 | 0 | 800,000 | 0 | 0 | 800,000 |
| Carroll St - JYP to Michigan - 4316 | 5,000,000 | 0 | 0 | 0 | 0 | 5,000,000 |
| CR 532 Widening - 4399 | 0 | 15,000,000 | 0 | 0 | 0 | 15,000,000 |
| Cross Prairie Pkwy (from Nolte Road to West of the C-31 Canal) - T24-002 | 5,000,000 | 50,400,000 | 0 | 3,250,000 | 0 | 58,650,000 |
| Marigold Safety Improvements - 4417 | 1,750,000 | 0 | 0 | 0 | 0 | 1,750,000 |
| Neovation Way - 4418 | 3,704,750 | 2,300,000 | 0 | 0 | 0 | 6,004,750 |
| Neptune Road (Partin Settlement to US 192) - 4178 | 1,406,488 | 6,488,716 | 0 | 0 | 0 | 7,895,204 |
| Old Lake Wilson Road (CR532 to Asseby Ct.) - 4404 | 0 | 0 | 40,693,134 | 0 | 4,500,000 | 45,193,134 |
| Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175 | 851,505 | 989,565 | 3,396,217 | 0 | 0 | 5,237,287 |
| Pleasant Hill Rd Access Management - T24-006 | 0 | 0 | 898,678 | 4,942,731 | 0 | 5,841,409 |
| Poinciana Blvd (Pleasant Hill to Crescent Lakes Way) - 4177 | 0 | 4,867,363 | 11,938,300 | 0 | 0 | 16,805,663 |
| Simpson Road (Myers Road to US 192) - 4170 | 325,721 | 1,689,473 | 0 | 0 | 0 | 2,015,194 |
| Total: 4300 - Transportation | 18,038,464 | 81,735,117 | 61,726,329 | 13,192,731 | 9,500,000 | 184,192,641 |
| Total: Transportation | 18,038,464 | 81,735,117 | 61,726,329 | 13,192,731 | 9,500,000 | 184,192,641 |
| Total: 143 | 18,038,464 | 81,735,117 | 61,726,329 | 13,192,731 | 9,500,000 | 184,192,641 |

Fund 145 - Red Light Cameras

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Buenaventura Safety Improvements - 4416 | 1,130,273 | 0 | 0 | 0 | 0 | 1,130,273 |
| Total: 4300 - Transportation | 1,130,273 | 0 | 0 | 0 | 0 | 1,130,273 |
| Total: Transportation | 1,130,273 | 0 | 0 | 0 | 0 | 1,130,273 |
| Total: 145 | 1,130,273 | 0 | 0 | 0 | 0 | 1,130,273 |

Fund 149-East 192 CRA

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|-------------------------------------|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| <u>Community Development</u> | | | | | | |
| 1400 - Community Development | | | | | | |
| NeoCity Streetlights - T25-005 | 3,899,337 | 0 | 0 | 0 | 0 | 3,899,337 |
| Total: 1400 - Community | 3,899,337 | 0 | 0 | 0 | 0 | 3,899,337 |
| Total: Community Development | 3,899,337 | 0 | 0 | 0 | 0 | 3,899,337 |
| Total: 149 | 3,899,337 | 0 | 0 | 0 | 0 | 3,899,337 |

Fund 151-CDBG Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|----------------|----------------|----------------|----------------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Community Development | | | | | | |
| 7200 - Parks Projects | | | | | | |
| Replacement Sports Field Lighting - Archie Gordon Park - C25-008 | 0 | 0 | 0 | 195,964 | 185,189 | 381,153 |
| Replacement Sports Field Lighting - BVL Community Park - C24-007 | 177,188 | 109,699 | 115,184 | 0 | 0 | 402,071 |
| Royal Palm Playground - C22-004 | 375,000 | 0 | 0 | 0 | 0 | 375,000 |
| SENSES An All-Inclusive Park - C24-009 | 0 | 0 | 0 | 0 | 271,700 | 271,700 |
| Waters Edge Neighborhood Park Playground Replacement - C24-008 | 0 | 268,000 | 0 | 0 | 0 | 268,000 |
| Total: 7200 - Parks Projects | 552,188 | 377,699 | 115,184 | 195,964 | 456,889 | 1,697,924 |
| Total: Community Development | 552,188 | 377,699 | 115,184 | 195,964 | 456,889 | 1,697,924 |
| Total: 151 | 552,188 | 377,699 | 115,184 | 195,964 | 456,889 | 1,697,924 |

Fund 154-Constitutional Gas Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Road & Bridge-New & Replacement Vehicles/Equipment - 4912 | 1,429,644 | 0 | 0 | 0 | 0 | 1,429,644 |
| Total: 4144 - Fleet | 1,429,644 | 0 | 0 | 0 | 0 | 1,429,644 |
| Total: Public Works | 1,429,644 | 0 | 0 | 0 | 0 | 1,429,644 |
| Total: 154 | 1,429,644 | 0 | 0 | 0 | 0 | 1,429,644 |

Fund 156-Federal And State Grants Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|----------|----------------|------------------|----------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Library | | | | | | |
| 7100 - Library Projects | | | | | | |
| Technology Library (Multipurpose Community Facility) - 4817 | 4,000,000 | 0 | 0 | 0 | 0 | 4,000,000 |
| Total: 7100 - Library Projects | 4,000,000 | 0 | 0 | 0 | 0 | 4,000,000 |
| Total: Library | 4,000,000 | 0 | 0 | 0 | 0 | 4,000,000 |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| ATMS Phase 7 - T22-006 | 0 | 0 | 282,972 | 3,254,168 | 0 | 3,537,140 |
| ATMS Phase 9 - T22-007 | 0 | 0 | 205,075 | 2,665,973 | 0 | 2,871,048 |
| Boggy Creek Elementary & Parkway Middle School SW - T22-018 | 651,998 | 0 | 0 | 0 | 0 | 651,998 |
| Buenaventura Blvd Complete Streets - 4465 | 3,999,471 | 0 | 0 | 0 | 0 | 3,999,471 |
| Buenaventura Safety Improvements - 4416 | 1,795,709 | 0 | 0 | 0 | 0 | 1,795,709 |
| Hickory Tree Elementary Sidewalk - T22-001 | 165,945 | 0 | 0 | 0 | 0 | 165,945 |
| Nolte Road ATMS - T22-003 | 0 | 0 | 280,999 | 0 | 0 | 280,999 |
| Total: 4300 - Transportation | 6,613,123 | 0 | 769,046 | 5,920,141 | 0 | 13,302,310 |
| Total: Transportation | 6,613,123 | 0 | 769,046 | 5,920,141 | 0 | 13,302,310 |
| Total: 156 | 10,613,123 | 0 | 769,046 | 5,920,141 | 0 | 17,302,310 |

Fund 158-Intergovernmental Radio Communications

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| Tower A Automatic Transfer Switch - 5523 | 70,000 | 0 | 0 | 0 | 0 | 70,000 |
| Total: 4100 - Public Works | 70,000 | 0 | 0 | 0 | 0 | 70,000 |
| Total: Public Works | 70,000 | 0 | 0 | 0 | 0 | 70,000 |
| Total: 158 | 70,000 | 0 | 0 | 0 | 0 | 70,000 |

Fund 177-Fire Impact Fee Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--------------------------------------|-----------------------------|----------|------------------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Safety | | | | | | |
| 2100 - Public Safety Projects | | | | | | |
| Station 77 - Stoneybrook Area - 2115 | 0 | 0 | 5,122,660 | 0 | 0 | 5,122,660 |
| Total: 2100 - Public Safety | 0 | 0 | 5,122,660 | 0 | 0 | 5,122,660 |
| Total: Public Safety | 0 | 0 | 5,122,660 | 0 | 0 | 5,122,660 |
| Total: 177 | 0 | 0 | 5,122,660 | 0 | 0 | 5,122,660 |

Fund 178-Parks Impact Fee Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|------------------|------------------|------------------|------------------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Community Development | | | | | | |
| 7208 - Parks District 1 | | | | | | |
| Boardwalk Park at Pleasant Hill Road - C25-009 | 2,500,000 | 2,500,000 | 2,500,000 | 0 | 0 | 7,500,000 |
| East 192 CRA Parks - 7215 | 4,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 2,000,000 | 12,000,000 |
| Parks - Tree Spade - C25-005 | 29,206 | 0 | 0 | 0 | 0 | 29,206 |
| Shelby Cox Playground - C22-005 | 268,000 | 0 | 0 | 0 | 0 | 268,000 |
| Total: 7208 - Parks District 1 | 6,797,206 | 4,500,000 | 4,500,000 | 2,000,000 | 2,000,000 | 19,797,206 |
| 7209 - Parks District 2 | | | | | | |
| 65th Infantry Veterans Park (final phase) - 4155 | 87,800 | 0 | 0 | 0 | 0 | 87,800 |
| Archie Gordon Memorial Park Stormwater System and Parking Lot - C23-038 | 400,000 | 2,500,000 | 0 | 0 | 0 | 2,900,000 |
| Holopaw Community Park (C23-028) - 7236 | 0 | 0 | 0 | 308,200 | 0 | 308,200 |
| Holopaw Neighborhood Park Playground - C22-007 | 0 | 0 | 250,800 | 0 | 0 | 250,800 |
| Total: 7209 - Parks District 2 | 487,800 | 2,500,000 | 250,800 | 308,200 | 0 | 3,546,800 |
| Total: Community Development | 7,285,006 | 7,000,000 | 4,750,800 | 2,308,200 | 2,000,000 | 23,344,006 |
| Library | | | | | | |
| 7100 - Library Projects | | | | | | |
| Technology Library (Multipurpose Community Facility) - 4817 | 1,676,702 | 0 | 0 | 0 | 0 | 1,676,702 |
| Total: 7100 - Library Projects | 1,676,702 | 0 | 0 | 0 | 0 | 1,676,702 |
| Total: Library | 1,676,702 | 0 | 0 | 0 | 0 | 1,676,702 |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Lake Toho Water Restoration Pond Trail - 4350 | 0 | 1,750,000 | 0 | 0 | 0 | 1,750,000 |
| Total: 4300 - Transportation | 0 | 1,750,000 | 0 | 0 | 0 | 1,750,000 |
| Total: Transportation | 0 | 1,750,000 | 0 | 0 | 0 | 1,750,000 |
| Total: 178 | 8,961,708 | 8,750,000 | 4,750,800 | 2,308,200 | 2,000,000 | 26,770,708 |

Fund 190 - Mobility Fee Northeast District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|-------------------|-------------------|--------------------|------------------|--------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Boggy Creek Road (Simpson to Narcoossee) - 4171 | 2,729,957 | 14,741,107 | 2,163,706 | 0 | 0 | 19,634,770 |
| Buenaventura Safety Improvements - 4416 | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| Fortune-Simpson Intersection Improvement - 4374 | 746,907 | 746,906 | 0 | 0 | 0 | 1,493,813 |
| Jack Brack (Narcoossee to Absher) - 4466 | 0 | 10,000,000 | 15,000,000 | 53,382,662 | 0 | 78,382,662 |
| Jack Brack ROW (Absher to Sunbridge Boundary) - 4905 | 2,000,000 | 0 | 0 | 0 | 0 | 2,000,000 |
| Jones Road (Narcoossee to Sunbridge Boundary) - T23-004 | 0 | 4,000,000 | 10,000,000 | 10,000,000 | 5,000,000 | 29,000,000 |
| Nova (US192 to Sunbridge Boundary) (T23-002) - 4444 | 5,000,000 | 10,000,000 | 10,000,000 | 145,200,000 | 0 | 170,200,000 |
| Partin Settlement Road (Neptune Road to E. Lakeshore) - 4175 | 591,724 | 687,664 | 2,360,083 | 0 | 0 | 3,639,471 |
| Simpson Road (Myers Road to US 192) - 4170 | 2,388,620 | 12,389,467 | 0 | 0 | 0 | 14,778,087 |
| Total: 4300 - Transportation | 14,357,208 | 52,565,144 | 39,523,789 | 208,582,662 | 5,000,000 | 320,028,803 |
| Total: Transportation | 14,357,208 | 52,565,144 | 39,523,789 | 208,582,662 | 5,000,000 | 320,028,803 |
| Total: 190 | 14,357,208 | 52,565,144 | 39,523,789 | 208,582,662 | 5,000,000 | 320,028,803 |

Fund 191 - Mobility Fee Southeast District Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Canoe Creek Rd Widening (from Deer Run Rd to UGB) - T24-001 | 0 | 5,000,000 | 15,000,000 | 15,000,000 | 55,000,000 | 90,000,000 |
| Canoe Creek Road (CR523) - 4412 | 0 | 4,200,000 | 16,000,000 | 23,400,000 | 64,000,000 | 107,600,000 |
| Neptune Road (Partin Settlement to US 192) - 4178 | 932,776 | 3,568,328 | 0 | 0 | 0 | 4,501,104 |
| Old Canoe Creek Rd (Canoe Creek Rd to Clay Whaley Rd) - T25-002 | 0 | 3,095,316 | 6,898,133 | 3,028,996 | 3,000,000 | 16,022,445 |
| Total: 4300 - Transportation | 932,776 | 15,863,644 | 37,898,133 | 41,428,996 | 122,000,000 | 218,123,549 |
| Total: Transportation | 932,776 | 15,863,644 | 37,898,133 | 41,428,996 | 122,000,000 | 218,123,549 |
| Total: 191 | 932,776 | 15,863,644 | 37,898,133 | 41,428,996 | 122,000,000 | 218,123,549 |

Fund 192-NE INFRASTRUCTURE IMPV AREA FD

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|----------|-------------------|-------------------|-------------------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Sunbridge Parkway (US 192 to Nova Rd) - 4470 | 0 | 0 | 25,000,000 | 25,000,000 | 10,000,000 | 60,000,000 |
| Total: 4300 - Transportation | 0 | 0 | 25,000,000 | 25,000,000 | 10,000,000 | 60,000,000 |
| Total: Transportation | 0 | 0 | 25,000,000 | 25,000,000 | 10,000,000 | 60,000,000 |
| Total: 192 | 0 | 0 | 25,000,000 | 25,000,000 | 10,000,000 | 60,000,000 |

Fund 306-Local Option Sales Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|------------------|------------------|------------------|------------------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Constitutionals/Elected Officials | | | | | | |
| 9100 - Constitutionals Projects | | | | | | |
| S.O. Vehicles - 3398 | 3,850,881 | 0 | 0 | 0 | 0 | 3,850,881 |
| Total: 9100 - Constitutionals | 3,850,881 | 0 | 0 | 0 | 0 | 3,850,881 |
| Total: Constitutionals/Elected | 3,850,881 | 0 | 0 | 0 | 0 | 3,850,881 |
| Public Safety | | | | | | |
| 2100 - Public Safety Projects | | | | | | |
| 800 MHz System Upgrades - 4904 | 696,624 | 1,505,601 | 4,409,122 | 0 | 0 | 6,611,347 |
| Compact Rapid Deployable WiFi Mobile Unit - O24-007 | 91,874 | 0 | 0 | 0 | 0 | 91,874 |
| D & F Recreation Yards (O23-004) - 2140 | 51,805 | 0 | 0 | 0 | 0 | 51,805 |
| EM Generator Replacements(O23-006) - 2141 | 214,746 | 221,189 | 227,825 | 234,660 | 241,700 | 1,140,120 |
| EOC Equipment Upgrade - 2118 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Intercom System - Exterior Doors - O25-008 | 312,787 | 0 | 0 | 0 | 0 | 312,787 |
| Motorola Radio Replacements - Non Fire - O24-003 | 0 | 175,228 | 1,469,243 | 5,611,736 | 5,100,105 | 12,356,312 |
| New Radio Tower Site - O24-005 | 0 | 0 | 502,900 | 3,000,000 | 0 | 3,502,900 |
| PTP Osceola EOC to Kissimmee - O25-007 | 0 | 0 | 66,550 | 0 | 0 | 66,550 |
| PTP Osceola EOC to St Cloud - O25-004 | 55,000 | 0 | 0 | 0 | 0 | 55,000 |
| Tower Antenna Replacement - O25-006 | 0 | 320,000 | 0 | 0 | 0 | 320,000 |
| Tower DC Rectifier - O25-003 | 82,704 | 90,975 | 100,072 | 0 | 0 | 273,751 |
| Total: 2100 - Public Safety | 1,605,540 | 2,312,993 | 6,775,712 | 8,846,396 | 5,341,805 | 24,882,446 |
| Total: Public Safety | 1,605,540 | 2,312,993 | 6,775,712 | 8,846,396 | 5,341,805 | 24,882,446 |
| Public Works | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| Admin Bld - 2nd Floor Comm Room HVAC - P25-011 | 100,000 | 0 | 0 | 0 | 0 | 100,000 |
| Admin Bldg - 3rd Floor Reconfiguration - 4127 | 950,000 | 0 | 0 | 0 | 0 | 950,000 |
| Admin Bldg 2nd Floor IT Data Center - P25-017 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| Animal Services Renovations (P23-006) - 4453 | 750,000 | 0 | 0 | 0 | 0 | 750,000 |
| Animal Svcs - Lift Station Upgrades - P25-022 | 130,000 | 0 | 0 | 0 | 0 | 130,000 |
| Corrections - Emergency Power Generator Replacemen - P25-010 | 600,000 | 0 | 0 | 0 | 0 | 600,000 |
| Corrections - HVAC Control System Tracer - P25-016 | 125,000 | 0 | 0 | 0 | 0 | 125,000 |
| Corrections Facility Breakroom - P25-019 | 650,000 | 0 | 0 | 0 | 0 | 650,000 |
| Courthouse Sqr Chiller Replacements - P25-024 | 1,200,000 | 0 | 0 | 0 | 0 | 1,200,000 |
| Courthouse Square Fire Alarm Panels - 4882 | 205,000 | 0 | 0 | 0 | 0 | 205,000 |
| EOC Space Modifications - P25-005 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Gov't Center - Air Handlers, Pressurized Exhaust Fans and HVAC Split Units - P25-023 | 1,020,000 | 0 | 0 | 0 | 0 | 1,020,000 |
| Govt Center - Cooling Towers Replacement - P25-008 | 350,000 | 0 | 0 | 0 | 0 | 350,000 |
| Jail Control Room Interface Rehab - 4209 | 1,348,500 | 0 | 0 | 0 | 0 | 1,348,500 |
| Lake Marian Boat Ramp - 1405 | 0 | 1,100,000 | 0 | 0 | 0 | 1,100,000 |
| Poinciana Health Dept. Elevator Upgrade - P25-015 | 300,000 | 0 | 0 | 0 | 0 | 300,000 |
| Road & Bridge Yard 1 Improvements - P25-006 | 0 | 7,500,000 | 11,227,450 | 0 | 0 | 18,727,450 |
| Road & Bridge Yard 2 Improvements - P25-007 | 0 | 0 | 0 | 7,500,000 | 23,000,000 | 30,500,000 |

Fund 306-Local Option Sales Tax Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Sheriff Admin-Air Handler 1&2 Replacement - 4206 | 990,600 | 0 | 0 | 0 | 0 | 990,600 |
| SO Admin - HVAC and Lighting Control System - P25-009 | 450,000 | 0 | 0 | 0 | 0 | 450,000 |
| SO Admin Space Modifications - P25-004 | 750,000 | 0 | 0 | 0 | 0 | 750,000 |
| Total: 4100 - Public Works | 10,869,100 | 8,600,000 | 11,227,450 | 7,500,000 | 23,000,000 | 61,196,550 |
| Total: Public Works | 10,869,100 | 8,600,000 | 11,227,450 | 7,500,000 | 23,000,000 | 61,196,550 |
| Transportation | | | | | | |
| 4300 - Transportation Projects | | | | | | |
| Buenaventura Blvd Complete Streets - 4465 | 18,000,000 | 0 | 0 | 0 | 0 | 18,000,000 |
| County Sidewalks/Trails - 4655 | 500,000 | 400,000 | 400,000 | 400,000 | 400,000 | 2,100,000 |
| Countywide Signals - 4401 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | 5,000,000 |
| Intersection Safety & Efficiency Projects (TSM) - 3480 | 1,545,000 | 200,000 | 200,000 | 200,000 | 200,000 | 2,345,000 |
| Iteris Next Replacements - 4716 | 971,635 | 0 | 0 | 0 | 0 | 971,635 |
| Traffic Control Equipment - 3780 | 400,000 | 275,000 | 275,000 | 275,000 | 275,000 | 1,500,000 |
| Traffic Signal Replacement - 4352 | 900,000 | 0 | 0 | 0 | 0 | 900,000 |
| Total: 4300 - Transportation | 23,316,635 | 1,875,000 | 1,875,000 | 1,875,000 | 1,875,000 | 30,816,635 |
| Total: Transportation | 23,316,635 | 1,875,000 | 1,875,000 | 1,875,000 | 1,875,000 | 30,816,635 |
| Total: 306 | 39,642,156 | 12,787,993 | 19,878,162 | 18,221,396 | 30,216,805 | 120,746,512 |

Fund 315-Gen Cap Outlay Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|-------------------|-------------------|-------------------|----------|--------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| <u>Constitutionals/Elected Officials</u> | | | | | | |
| 9100 - Constitutionals Projects | | | | | | |
| SO - Training Facility - 2032 | 1,152,896 | 0 | 0 | 0 | 0 | 1,152,896 |
| Total: 9100 - Constitutionals | 1,152,896 | 0 | 0 | 0 | 0 | 1,152,896 |
| Total: Constitutionals/Elected | 1,152,896 | 0 | 0 | 0 | 0 | 1,152,896 |
| <u>Public Works</u> | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| Correctional Facility Expansion and Renovations (P23-008) - 4445 | 0 | 19,172,050 | 13,899,317 | 67,861,370 | 0 | 100,932,737 |
| Total: 4100 - Public Works | 0 | 19,172,050 | 13,899,317 | 67,861,370 | 0 | 100,932,737 |
| Total: Public Works | 0 | 19,172,050 | 13,899,317 | 67,861,370 | 0 | 100,932,737 |
| Total: 315 | 1,152,896 | 19,172,050 | 13,899,317 | 67,861,370 | 0 | 102,085,633 |

Fund 331-Countywide Fire Capital Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|------------------|-------------------|------------------|-------------------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Safety | | | | | | |
| 2100 - Public Safety Projects | | | | | | |
| Bunker Gear - 2185 | 0 | 500,000 | 500,000 | 500,000 | 500,000 | 2,000,000 |
| Campbell City Fire Station 43 - 2203 | 13,078,828 | 0 | 0 | 0 | 0 | 13,078,828 |
| EMS Equipment - 2702 | 428,297 | 471,126 | 1,241,232 | 570,063 | 627,069 | 3,337,787 |
| Fire Equipment - 2700 | 1,880,000 | 2,068,000 | 4,421,653 | 2,502,280 | 2,752,508 | 13,624,441 |
| Fire Rescue & EMS Training Building - F25-001 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Fire Station 23 - Northeast DRI - West - F22-003 | 0 | 2,328,318 | 0 | 0 | 0 | 2,328,318 |
| Fire Station 25 - Northeast DRI - North - F22-004 | 0 | 2,328,318 | 0 | 0 | 0 | 2,328,318 |
| Fire Station 27 NE DRI South - F23-002 | 0 | 0 | 2,421,450 | 0 | 0 | 2,421,450 |
| Fire Station 29 NE DRI East - F23-003 | 0 | 0 | 2,421,450 | 0 | 0 | 2,421,450 |
| Fire Station 63 - Relocation to Partin Settlement - 2233 | 0 | 0 | 0 | 0 | 15,808,879 | 15,808,879 |
| Fire Station 71 Replacement (Lindfields/Westside Blvd) - 2010 | 44,488 | 0 | 0 | 0 | 0 | 44,488 |
| Fire Station 87 - West Big Lake-Southport - F21-008 | 2,238,767 | 0 | 0 | 0 | 0 | 2,238,767 |
| LifePak Cardiac Monitors - 2123 | 323,534 | 355,887 | 391,476 | 430,623 | 473,685 | 1,975,205 |
| Motorola Radio Replacements - F22-005 | 0 | 1,538,951 | 234,416 | 3,066,265 | 0 | 4,839,632 |
| SCBA Replacements - O24-008 | 0 | 0 | 0 | 2,321,389 | 0 | 2,321,389 |
| Station 75 Funie Steed Road - 2009 | 325,295 | 0 | 0 | 0 | 0 | 325,295 |
| Station 77 - Stoneybrook Area - 2115 | 0 | 0 | 9,700,000 | 0 | 0 | 9,700,000 |
| Total: 2100 - Public Safety | 18,819,209 | 9,590,600 | 21,331,677 | 9,390,620 | 20,162,141 | 79,294,247 |
| Total: Public Safety | 18,819,209 | 9,590,600 | 21,331,677 | 9,390,620 | 20,162,141 | 79,294,247 |
| Total: 331 | 18,819,209 | 9,590,600 | 21,331,677 | 9,390,620 | 20,162,141 | 79,294,247 |

Fund 332-Public Imp Rev Bonds Series 2017

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|-------------------------------------|-----------------------------|----------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| OC Sales Center (P23-011) - 4446 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Total: 4100 - Public Works | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Total: Public Works | 500,000 | 0 | 0 | 0 | 0 | 500,000 |
| Total: 332 | 500,000 | 0 | 0 | 0 | 0 | 500,000 |

Fund 401-Solid Waste Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|--|-----------------------------|-------------------|-------------------|----------|----------|-------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 3100 - Environmental Services | | | | | | |
| New Transfer Station - P25-018 | 3,000,000 | 20,000,000 | 20,000,000 | 0 | 0 | 43,000,000 |
| Total: 3100 - Environmental | 3,000,000 | 20,000,000 | 20,000,000 | 0 | 0 | 43,000,000 |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Solid Waste-New & Replacement Vehicles/Equipment - 4910 | 321,050 | 0 | 0 | 0 | 0 | 321,050 |
| Total: 4144 - Fleet | 321,050 | 0 | 0 | 0 | 0 | 321,050 |
| Total: Public Works | 3,321,050 | 20,000,000 | 20,000,000 | 0 | 0 | 43,321,050 |
| Total: 401 | 3,321,050 | 20,000,000 | 20,000,000 | 0 | 0 | 43,321,050 |

Fund 510-Fleet Internal Service Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|---|-----------------------------|----------------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4144 - Fleet Vehicles/Equipment | | | | | | |
| Fleet-New & Replacement Vehicles/Equipment - P24-031 | 296,000 | 148,000 | 0 | 0 | 0 | 444,000 |
| Total: 4144 - Fleet | 296,000 | 148,000 | 0 | 0 | 0 | 444,000 |
| Total: Public Works | 296,000 | 148,000 | 0 | 0 | 0 | 444,000 |
| Total: 510 | 296,000 | 148,000 | 0 | 0 | 0 | 444,000 |

Fund 511-Fleet Fuel Internal Service Fund

| Program / Function / Project | Proposed CIP by Fiscal Year | | | | | Total 2025/29 |
|-------------------------------------|-----------------------------|------------------|----------|----------|----------|------------------|
| | FY 2025 | FY 2026 | FY 2027 | FY 2028 | FY 2029 | |
| Public Works | | | | | | |
| 4100 - Public Works Projects | | | | | | |
| Yard 1 EV Charger Hub - P25-003 | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 |
| Total: 4100 - Public Works | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 |
| Total: Public Works | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 |
| Total: 511 | 0 | 1,400,000 | 0 | 0 | 0 | 1,400,000 |