

ADOPTED BUDGET



Osceola County

Fiscal Year 2017 Adopted Budget



Board of County Commissioners:

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District 2

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District 4

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District 1

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District 5

ADOPTED - September 19, 2016

Fiscal Year 2016/2017 Adopted Budget

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Introduction

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INTRODUCTION

Osceola County is a Charter County which was instituted on October 1, 1992. It is the sixth largest county in the State of Florida which is comprised of two cities, Kissimmee and St. Cloud. Osceola County is governed by a Board of County Commissioners (BOCC) elected by the citizens. This Board is responsible for appointing a County Manager, County Attorney and Commission Auditor to implement their policies for the good of the people. The Board's Mission Statement is as follows:

"To provide quality service to the residents of and visitors to Osceola County, which is second to none. Our services will be maintained by strict adherence to the principles of honesty, respect, commitment, teamwork, education, and efficiency."

Every year the County develops a budget in accordance with Chapters 129 and 200 of the Florida Statutes (F.S.). Chapter 129 guides overall budget development and administration while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline.

To begin the process the County took a number of steps which led to the adoption of a County budget. This included having Strategic Planning Workshops with the Board of County Commissioners on April 25, 2016 and July 7, 2016. Those Workshops provided the direction for the FY17 budget development. After the Departments submitted the budget requests, numerous budget review meetings were held with County Administration in June. This was in preparation for the adoption of the Fiscal Year 2017 (FY17) Budget which by State Statute, begins October 1 and ends September 30 each year; the FY17 budget year is October 1, 2016 through September 30, 2017. The July 7th Budget and Strategic Planning Workshop held with the BOCC provided direction for the FY17 Recommended Budget. On July 18, 2016 the County Manager submitted his Recommended Budget to the Board for review and recommendations followed by a Special Meeting to establish the rolled-back millage rates, proposed millages, and to set the date, time and location of the First Public Hearing. On September 8, 2016 the First Public Hearing was held to discuss the FY17 Tentative Millage Rates and Budget, to set the Final Public Hearing date and location, and to direct staff to advertise the Tentative Millage Rates and Budget in a newspaper of general paid circulation as mandated by F.S. 200. Following the First Public Hearing, a Special Assessment Public Hearing was held on September 8th to adopt the Special Assessments Rates for the County's Municipal Service Benefit Units (MSBUs). Additionally, on that date during the Regular Board meeting the FY17 Strategic Plan was adopted. This process, which began in June, concluded with a Final Public Hearing held on September 19, 2016 to adopt the Fiscal Year 2017 Budget.

The County is experiencing many positive signs that the economy is continuing to recover as property valuations increased 7.4% over prior year, but valuation has not recovered to pre-recession levels. The Board of County Commissioners was dedicated to providing the citizens of this County with quality services without increasing the millage rates. In Florida, Ad Valorem taxes are levied based on a millage rate. One mill is equal to \$1.00 per \$1,000 of taxable value which is determined as of January 1st of each year. The amount of taxes on each property is determined by multiplying the taxable assessed value (less any applicable exemptions) by a millage rate, then dividing by 1000. For example, if the taxable property value is \$100,000 then the property taxes for the General Fund would be \$670.00 ($\$100,000 \times 6.7000 / 1000$).

Services provided by the General Fund, Library Fund and Emergency Medical Services are impacted by Ad Valorem taxes. The below chart reflects the approved millage rates and corresponding Ad Valorem revenue for FY17 as compared to FY16. Although the General Fund shows the largest increase in revenue, these revenues



INTRODUCTION

are reduced by the amount of funds that are obligated for the East and West 192 Tax Increment Funds (TIFs), the two City's Community Redevelopment Areas (CRAs) and the Designated Ad Valorem Tax (DAT).

	FY16 Millage:	FY16 Ad Valorem:	FY17 Millage:	FY17 Ad Valorem:	FY17-FY16:
General Fund	6.7000	\$ 131,002,444	6.7000	\$ 140,722,639	\$ 9,720,195
Library	3.0000	\$ 5,892,659	3.0000	\$ 6,329,217	\$ 436,558
EMS	1.0682	\$ 15,982,160	1.0682	\$ 17,202,146	\$ 1,219,986
				TOTALS:	\$ 11,376,739

As the County continues to recover, major revenue sources have increased, specifically in the areas of Infrastructure Sales Surtax, Tourism, the Local Government Half Cent Sales Tax and Shared Revenues shown below.

REVENUE SOURCE:	FY16 ADOPTED:	FY17 ADOPTED:	VARIANCE:
Infrastructure Sales Surtax	\$ 26,716,783	\$ 29,884,494	\$ 3,167,711
Tourist Development Taxes (4th, 5th, 6th Pennies)	\$ 41,875,241	\$ 44,750,122	\$ 2,874,881
Local Gov't ½ Cent Sales Tax	\$ 18,581,033	\$ 20,288,072	\$ 1,707,039
State Shared Revenues	\$ 6,700,833	\$ 7,705,141	\$ 1,004,308
1-6 Cents Local Opt Fuel	\$ 6,485,436	\$ 7,144,942	\$ 659,506
Utility Service Taxes-Electric	\$ 14,282,215	\$ 14,311,177	\$ 28,962
Communication Service Tax	\$ 6,119,345	\$ 5,793,129	\$ (326,216)

The FY17 Strategic Plan included 10 Action Items which ranked as the top priorities for the Board. In accordance with these Action Items, the Adopted Budget includes existing staff to support all of the initiatives. In addition, the following specific (or new) items were included as part of the FY17 Adopted Budget:

Action Item #1 - The Florida Advanced Manufacturing Research Center & The FARM:

- a) FAMRC:
 - Funds carried forward to finalize the construction
 - General Fund - \$3,000,000 for imec Florida commitment in Operating and \$3,000,000 in Reserves-Assigned
- b) The Farm:
 - Funds carried forward to continue the construction of the Regional Stormwater Pond and site improvements
- c) The FARM Master Plan: General Fund - \$325,000 for additional phases
- d) Diversion Wall: Infrastructure Sales Surtax Fund - \$200,000
- e) Extension of Denn John Lane (\$3.3M estimate):
 - The CFX (Central Florida Expressway) Agreement is to result in a payment of \$2,900,000 to the County which is recommended to be used to support this project
 - Balance of funding provided from Infrastructure Sales Surtax



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Action Item #2 - Transportation:

- a) W192 Bus Rapid Transportation (BRT) Project Development
 - W192 Development Authority TIF allocation - \$3,500,000
 - Federal Transit Administration (FTA) Grant Funding - \$3,500,000
- b) Maintenance & Repaving of Existing Roads:
 - Road Resurfacing: Constitutional Gas Tax Fund & General Fund- \$6,000,000
 - Dirt Road Paving: Constitutional Gas Tax Fund & General Fund- \$750,000
 - Transportation Trust Fund & General Fund: Addition of two (2) Senior Maintenance Workers and a Drainage/Road Stabilization Crew (five FTEs)
- c) Sidewalk Master Plan:
 - Countywide Sidewalks
 - Mobility Fee Funds - \$208,000
 - FDOT Lap Agreements - \$628,000
 - Boggy Creek Sidewalk Project: Mobility Fee Funds - \$95,912
 - ADA Sidewalk Improvements: Mobility Fee Funds - \$500,000
- d) Automated Traffic Monitoring System (ATMS):
 - Mobility Fee Funds - \$230,000
 - Transportation Trust Fund – TMC Operator Position increase from part-time to full-time
- e) Mobility Fee Funds: \$500,000 for Reaves Road Corridor Study

Action Item #3 - Education & Training:

- a) General Fund support for the following initiatives:
 - \$315,000 for STEM
 - \$29,250 for Footsteps 2 Brilliance
 - \$100,000 for Community Vision Project OPEN
 - \$60,000 for Education Foundation's career pipeline for construction
- b) Valencia College Poinciana Campus: Funds carried forward to complete the County's commitment to make the site pad-ready

Action Item #4 - Affordable Rental Housing, Transition Homeless, Sustainability Plan:

- a) General Fund & Grant Funding: Continued support of the County's Affordable Housing and Homelessness initiatives - \$1,584,597
- b) W192 Development Authority: Continued support of 2 dedicated Code Enforcement Officers - \$129,389
- c) Sustainability Plan: General Fund - \$75,000

Action Item #5 - Storm Water Plan:

- a) Continuation of the development of an MSBU: Transportation Trust Fund - \$200,000
- b) Stormwater Projects: Fund 306 - Infrastructure Sales Surtax Fund - \$1,525,000
- c) Lake & Beach Clean-Up: Fund 104 - Tourist Development Tax Fund - \$375,000



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Action Item #6 - Healthcare for Citizens:

- a) General Fund support for the following initiatives:
 - State Mandated Programs - \$8,111,959
 - Non-Mandated Programs - \$1,036,806
- b) Fund 151- CDBG Fund - \$160,000 for the Osceola County Health Department, BVL After-Hours Clinic

Action Item #7 - Employee Pay Adjustments:

- a) Countywide Non-IAFF Eligible Employees (3.5%)
- b) Pending Union negotiations for IAFF Employees

Action Item #8 - Options for OHP:

Existing staff will continue efforts to develop the best long-term strategy for Osceola Heritage Park including \$36,100 in Fund 104 - Tourism Development Tax Fund to support needed travel, training, etc.

Action Item #9 – Joint Meetings with Government

Action Item #10 - Housing to Jobs Policy (Sustainability):

General Fund - \$75,000 for a Sustainability Plan

In addition to the above mentioned items that specifically supported the Strategic Plan Action Items, there are Strategic Plan items that are continuations from previous years or other additions which will be highlighted throughout this document. Additional impacts to the Countywide expenditures for FY17 included an overall increase of 31 FTEs primarily to support Transportation needs and to fund two new functions under Court Administration (Jury and Injunction services) resulting from an interlocal agreement with the Clerk of Courts. Other increases provide services for Human Resources, Corrections, Human Services, County EMS, Countywide Fire and Fleet Maintenance. The additional FTEs support the County's commitment to provide exceptional services to the residents of Osceola County. The operating budget includes funding for Road Resurfacing and Dirt Road Paving (Strategic Plan Action Item #2-Transportation), funding for Literacy Program and STEM (Strategic Plan Action Item #3-Education & Training) and State mandated and non-mandated programs for Healthcare (Strategic Action Item #6-Healthcare for Citizens). Also, as in prior years, departments continued to streamline operating expenditures where appropriate. The Capital budget provides for limited new capital projects with funding for those projects that will continue in the new fiscal year, as well as funding to support security improvements for the Administration Building as well as stormwater improvements.

The Countywide Reserves are in accordance with Budget Policy. Operating Reserves include Contingency as well as Cash which is a minimum of 2 months of Personal Services, Operating and Transfers of funds that are primarily funded by Ad Valorem or Special Assessment revenue. These funds help to protect the County in the event it must respond to a natural or manmade disaster. Reserves Assigned have been set aside primarily to fund future commitments with American Music Resort (AMR), long-term landfill closure requirements, funding for the Florida Advanced Manufacturing Research Center (FAMRC) incentives and the Farm. Reserve-Stability funds have been set aside to account for fluctuations in revenues.



INTRODUCTION

The annual budget is comprised of numerous funds. These funds are categorized according to their function and are organized within six different fund groups. Each fund group has distinct criteria that determine the type of revenues and applicable expenditures to support the services required each fiscal year. These fund groups are explained below, including highlights for FY17.

1. General Funds: The General Fund accounts for all financial resources which are not required to be accounted for in a different fund. The General Fund is the largest and most complex fund of the County. This Fund's primary source of revenue is Ad Valorem which is derived from property taxes. Other major sources of revenue are state shared revenue, public service taxes, telecommunication service taxes, as well as grants and other miscellaneous sources. The General Fund supports many operations including, but not limited to, general administration and oversight, Constitutional Offices, Corrections, Emergency Management, Animal Services, Human Services, Economic Development and Community Development. Highlights of the General Fund include the addition of 11.5 new Full Time Equivalent (FTE) positions to support increased service demands as well as to fund two new services (Jury and Injunction) resulting from an interlocal agreement with the Clerk of Courts. The General Fund also provides support for the FAMRC project with UCF, funding for the imec-ICAMR Design Center, funding for road resurfacing, Homelessness and the Literacy Program with the School Board, as well as debt service funds, and support of on-going Capital Improvement Projects in FY17. This Fund Group also includes funding for the Designated Ad Valorem Tax (DAT) which provides funding to support transportation needs.
2. Special Revenue Funds: Special Revenue Funds are established for specific purposes to account for revenues that must be expended in a restricted manner and accounted for as such. They may be created due to Federal guidelines, Florida Statutes or County Ordinances. Revenues received are from special sources, dedicated or restricted for a specific purpose. The County adopted 45 Special Revenue Funds including funds such as the Transportation Trust Fund, Tourism Development Funds, Library Fund, Public Safety/Emergency Services Fund, Emergency 911, Environmental Lands, Court Technology, Mobility Fee East and West District Funds and a new Fund for FY17, the 2nd Local Option Fuel Tax, as well as many others. Highlights include funding for 12.5 new Full Time Equivalent (FTE) positions to support increased service demands in the Public Works Department, County EMS and Fire Rescue, as well as Section 8 (Human Services). Operating includes funds allocated for road resurfacing and dirt road paving projects, Lynx, Bus Rapid Transport (BRT) and the Red Light Camera program. Capital Outlay include funds for on-going Capital Improvement Projects that will continue in FY17 along with funding for security improvements for the Administration Building. Reserves are set aside for future AMR commitments
3. Debt Service Funds: These funds are established for the specific purpose of repaying long-term principal, interest, and debt service costs. The County currently has 15 such funds. These funds take into consideration the requirements set forth in the bond covenant/loan document. These requirements can include information such as what the funds can be used for as well as the amount of reserves that must be maintained annually.
4. Capital Project Funds: These funds are specifically for the purpose of administering capital projects. Their revenue sources are derived from bonds, voter approved sales tax, grants and fees. The County has eight capital funds that are used for the acquisition and construction of capital projects with a useful life of ten years and a minimum cost of \$25,000. New for FY17 is the Countywide Fire Capital Fund for the design and construction of Fire Stations. Highlights include funding for FY17 Capital Improvement



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Projects totaling \$8.2 million. Projects include the Den John Lane Extension, Diversion Wall (FAMRC), Safety and Efficiency Projects, Stormwater and Transportation needs and equipment. Funding is also provided for the W192 BRT, as well as funds obligated for capital projects that will continue in FY17.

5. *Enterprise Funds*: Enterprise Funds provide goods or services to the public for a fee. They account for external and internal business-type activities provided on a basis consistent with private enterprises. The County has three enterprise funds: Solid Waste – which supports the operation of waste collection and recycling, household chemical collection program, as well as long-term care of the County's Landfills; Osceola Parkway – which supports the operations and maintenance of the Parkway and Poinciana Parkway, – which manages the project as well as debt service payments for the Poinciana Parkway project.
6. *Internal Service Funds*: These funds account for the financing of goods or services provided by one department to other departments within the County. This type of fund operates on a break-even cost reimbursement basis rather than from commercial suppliers. The annual budget includes six Internal Service Funds.

In conjunction with the services provided by the different fund groups above, the County continues to fund a wide range of services, including but not limited to Emergency Management, Emergency Medical Services, Extension Services, Fire Rescue, Health Unit, Human Services, Human Resources, Land Conservation, Library Services, Mosquito Control, Parks, Planning & Zoning, Property Appraiser, Public Defender, Public Information Office, Public Transportation, Sheriff's Office, Solid Waste Management, State Attorney, Supervisor of Elections and Transportation Improvements.

In conclusion, the FY17 Budget was successfully adopted on September 19, 2016 totaling \$1,160,820,388. Thanks to all of our partners (the Ninth Judicial Circuit Court and the Constitutional Officers, the County Attorney and Commission Auditor) and County staff who were diligent in their efforts to prepare a budget that maintains service levels while maintaining a focus on the County's strategic initiatives. Through the leadership of the Board we were able to adopt a budget that provides services to our citizens without increasing the millage rates.

Osceola County Citizens



**Osceola County
Board of County Commissioners**

**Commission Auditor
HORACE NWACHUKWU**

**County Manager
DONALD S. FISHER**

**County Attorney
ANDREW W. MAI**

**CONSTITUTIONALS /
ELECTED OFFICIALS:**
Clerk of Court
Public Defender
Property Appraiser
State's Attorney
Sheriff
Supervisor of Elections
Tax Collector

**Deputy County Manager
BETH A. KNIGHT**

**Human
Resources**

**Strategic
Initiatives**

- Employee Benefits & Relations
- Risk Mgmt.

- Countywide Planning Initiatives
- W192 / OCX
- Economic Development

**Asst. County Manager
DONNA L. RENBERG**

**Gov't Affairs, PIO &
Community Outreach**

**Community
Development**

Corrections

**Human
Services**

**Public
Safety**

**Public
Works**

**Business
Services**

**Clerk to the
Board**

**Financial
Services**

**Information
Technology**

- Building
- Comm. Resources
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Planning & Design
- Sports & Event Facilities

- Courthouse Security
- Jail
- Inmate Services

- Housing Grants
- Library Services
- Social Services
- Veteran's Affairs

- Animal Services
- Emergency Management
- Fire/Rescue Services
- Intergov't Radio

- Asset Mgmt.
- Construction
- Engineering
- Fleet Mgmt.
- Road & Bridge
- Solid Waste
- Stormwater
- Transportation

- Debt Mgmt.
- Investment Mgmt.
- Quality Control

- Recording Secretary
- Records Retention
- VAB

- Comptroller
- Contract & Grant Compliance
- OMB/Special Assessments
- Procurement

- BPI
- Info. Security
- Project/Support Services
- System/Network Services
- Web Services

HOW TO USE THIS BOOK

OVERVIEW:

The Overview Section of the FY17 Adopted Budget Book provides general information on the adopted budget. Included are the following:

- Osceola County Mission Statement & Strategic Initiatives
- Frequently Asked Questions
- Budget Summary
- Financial Indicators and Major Revenue Sources

SUMMARY BY CATEGORY:

This section provides a quick at-a-glance overview of the adopted budget by categories. The information is separated by the Fund Group as follows:

- Countywide Summary by Category
- Fund Group Summary by Category
- Fund Summary by Category

GENERAL FUND:

This section details revenues and expenditures provided for in the General Fund. In addition to a fund summary, each department/office is presented with the same information below with the exception of Charts:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

SPECIAL REVENUE FUNDS:

This section details revenues and expenditures provided for specific purposes. A summary of each fund is presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

Some Funds, depending on their structure, will also have cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

DEBT SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of general long term debt. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

CAPITAL PROJECT FUNDS:

This section details revenues and expenditures for the acquisition/construction of major capital facilities. In addition to a summary of each fund, the following information is presented:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

ENTERPRISE FUNDS:

This section details revenues and expenditures provided for the County's three Enterprise Funds (Solid Waste, Osceola Parkway and Poinciana Parkway). Each fund is presented with information such as:

- Programs & Services
- Charts
- Goals & Objectives
- Trends & Issues
- Revenues by Category
- Expenditures by Category

Fund 401 also has cost center summaries with information presented as follows:

- Trends & Issues
- Revenues by Category
- Expenditures by Category

INTERNAL SERVICE FUNDS:

This section details revenues and expenditures provided for the administration of those funds which provide services from one department to the other departments. Each fund is presented with information such as:

- Programs & Services
- Charts
- Trends & Issues
- Revenues by Category
- Expenditures by Category

APPENDICIES:

- Mandated Programs
- Glossary

Overview

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OSCEOLA COUNTY MISSION STATEMENT & STRATEGIC PLAN

MISSION STATEMENT:

The Mission of Osceola County Government is **to provide quality service to the residents of and visitors to Osceola County which is second to none.**

Our services will be maintained by strict adherence to the Principles of ***HONESTY, RESPECT, COMMITMENT, TEAM WORK, EDUCATION AND EFFICIENCY.***

STRATEGIC PLANNING:

In accordance with the County's Mission and Principles, a Strategic Plan was identified and is budgeted as priorities. The Goals and some of the objectives to help achieve the County's Plan are identified as follows:

GOAL 1 – GROW AND DIVERSIFY THE COUNTY'S ECONOMY:

Increase the number of small businesses starting and growing in the County; Expand medical and health science businesses; Increase median income to become a leader in Central Florida region; and Brand the County as the place to have your business in Central Florida;

GOAL 2 – UPGRADE COUNTY INFRASTRUCTURE AND TRANSPORTATION NETWORK: PREPARED FOR GROWTH:

Upgrade County roads: capacity and maintenance; Reduce travel times in the County: Point A to B; and Increase the ridership and convenience of public transit;

GOAL 3 – CREATE GREAT NEIGHBORHOODS FOR THE FUTURE: SAFE AND LIVABLE:

Maintain a safe County where residents and guests feel safe and secure; Revitalize major highway corridors: beautification, business vitality; and Upgrade/expand education choices (private and public) at all levels;

GOAL 4 – ENSURE COST EFFECTIVE AND HIGH PERFORMING COUNTY GOVERNMENT:

Diversify the revenue sources for County government; Maintain a quality, highly motivated workforce dedicated to serving Osceola County; and Have adequate resources to support defined County services and service levels.

FREQUENTLY ASKED QUESTIONS

In addition to Osceola County, who else taxes my property?

Look closely at your tax bill and you will see that your property is taxed by a number of entities. In addition to Osceola County, your property is taxed by municipalities, the School Board, neighborhood serving entities, water districts, etc. In fact, more than 40 taxing authorities exist in the County with the authority to impose a tax on various properties. Because tax bills are sent out and collected by the County's Tax Collector, many residents assume all of their taxes go to the County.

The value of my home decreased, so why did the assessed value increase?

If you have a homestead exemption, the assessed value of your home may increase even if the market value fell from the previous year. If your home's assessed value is less than the home's market value, Florida law requires that the assessed value be increased each year by 3 percent or the Consumer Price Index, whichever is less, until the assessed value is the same amount as the market value. The good news is that the assessed value can never exceed market value.

In tough times, why doesn't the County just use its reserves?

First, more than half of the County's reserves are already designated for a specific purpose such as capital projects or debt; it isn't just extra money. Second, it would be unwise for the County to use up its contingency (undesignated and available for unexpected expenses or emergencies) reserves because it's a key consideration when rating agencies evaluate the County's economic strength and credit rating. The County did however utilize its Reserves for Stability to offset revenue declines.

Why does Osceola have to borrow money?

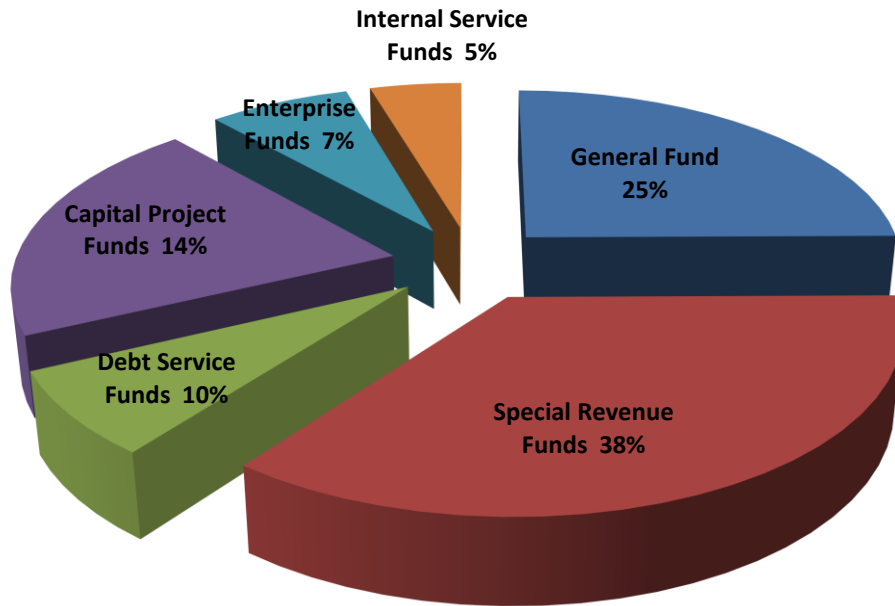
Just as you may borrow money to buy a home, the County borrows money to pay for the construction of major facilities or for the purchase of equipment. A majority of the County's debt is in the form of bonds, which allows the County to spread repayment over a long period of time. In this case, the cost is shared not only by the taxpayers who are present at the time of construction or acquisition but also by those who will benefit from its existence in future years.

BUDGET SUMMARY

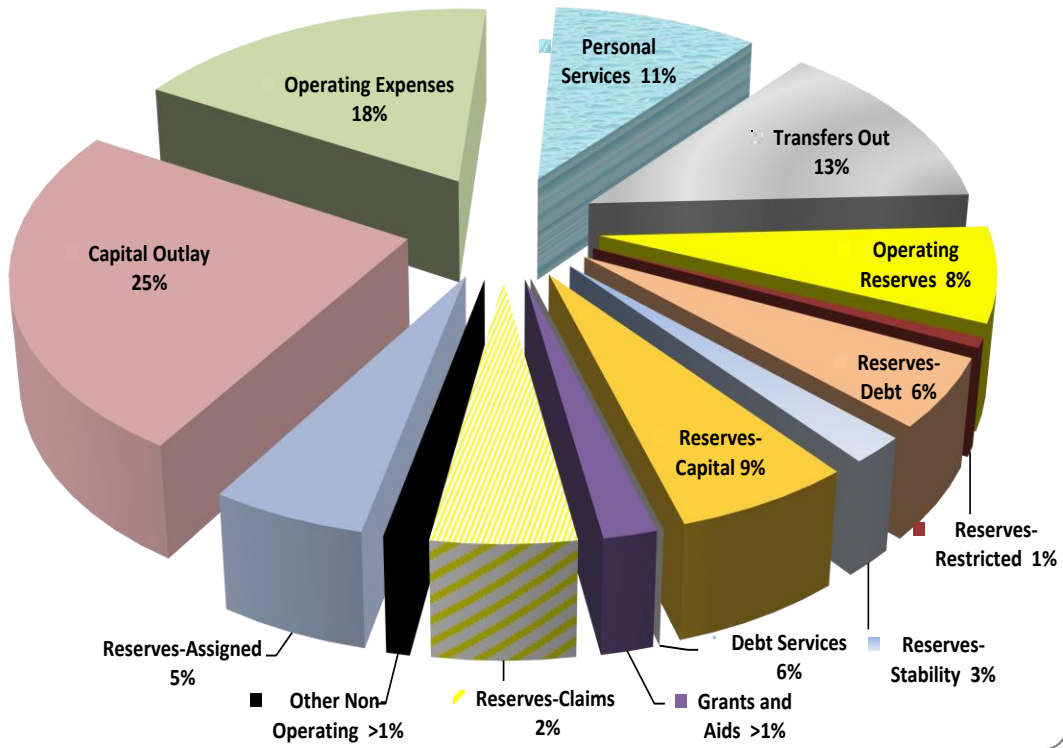
<u>GOVERNMENT FUND TYPES:</u>	FY17 Adopted Budget:
General Funds:	
General Funds: \$	288,591,452
SPECIAL REVENUE FUNDS	
Public Works/Transportation Funds	\$ 29,086,720
Court Related Funds	\$ 14,079,825
Tourist Development Tax Funds	\$ 146,279,261
Library District Funds	\$ 13,592,687
Public Safety Funds (includes Fire)	\$ 94,415,401
Grant Funds	\$ 47,124,545
MSTU/BU Funds	\$ 2,725,978
Highway 192 Improvement Funds	\$ 7,833,240
Environmental/Parks Funds	\$ 3,572,828
Building Fund	\$ 17,772,246
Road Impact Fee Funds	\$ 21,307,728
Fire Impact Fee Fund	\$ 2,707,103
Boating Improvement Fund	\$ 428,081
Parks Impact Fee Fund	\$ 11,232,869
Special Revenue Funds:	\$412,158,512
DEBT SERVICE FUNDS	
Debt Service Funds:	\$87,458,754
CAPITAL PROJECT FUNDS	
Capital Project Funds:	\$237,812,159
TOTAL GOVERNMENT FUND TYPES:	\$1,026,020,877
<u>PROPRIETARY FUND TYPES:</u>	
ENTERPRISE FUNDS	
Landfill Fund	\$ 42,820,640
Osceola Parkway	\$ 23,448,037
Poinciana Parkway	\$ 15,483,169
Enterprise Funds:	\$81,751,846
INTERNAL SERVICE FUNDS	
Property/Casualty Insurance Fund	\$ 6,467,664
Employee Insurance Funds	\$ 41,674,432
Fleet Maintenance Fund	\$ 4,905,569
Internal Service Funds:	\$53,047,665
TOTAL PROPRIETARY FUND TYPES:	\$134,799,511
GRAND TOTAL:	\$1,160,820,388

BUDGET SUMMARY

EXPENDITURE BY FUND TYPE



EXPENDITURE BY CATEGORY



WHAT DO MY GENERAL FUND TAXES PAY FOR?

In the General Fund, more than 50% of the revenues come from property taxes. This, along with other local, state and federal dollars, provides the General Fund revenue. So where do the funds go? For every dollar spent in the General Fund...



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

INTRODUCTION

The Osceola County Office of Management and Budget (OMB) monitors and uses several economic, demographic, and financial indicators in the budget development and financial monitoring process. In most instances, there is a direct correlation between the economic and demographic information and the County's budget, as follows.

ECONOMIC AND DEMOGRAPHIC INFORMATION

Some of the indicators monitored on a periodic basis by OMB are viewed as indications of community needs. As such, these indicators have an impact upon the budget development process. Community needs indicators include population, unemployment, personal income per capita, taxable sales, consumer price index, and taxable property values. The historical information and discussion concerning the meaning of each indicator can be found in the accompanying charts.

Population

The 2010 census officially placed Florida as the fourth most populous state in the United States. Osceola County is the sixth largest county in Florida. According to the US Census Bureau, the population in Osceola County grew from 172,493 in 2000 to 268,685 in 2010, a 55.8% increase where the State of Florida only saw a 17.6% increase. The State of Florida Office of Economic & Demographics Research has calculated a 2016 population estimate for Osceola County at 308,327. This figure has been used to update several of the following Financial Indicators.

Unemployment

Unemployment rates have an effect on the County's financial decision making process. As of September 2016, the unemployment rate in Osceola County was 5%, which represents a 10% decrease from September 2015 and remains slightly higher than the State's unemployment level of 4.7%.

Personal Income

Personal income per capita is measured by the State of Florida on a county-by-county basis. The County monitors this as a means of measuring the residents' ability to fund the services provided by the County. From 2010 – 2014, personal income per capita in Osceola County grew from \$26,282 to \$28,088, a 6.9% increase.

Taxable Sales

Taxable sales of products and services in Osceola County are a key indicator of economic health. Because the County receives one-half of one cent of Florida sales tax, this indicator has a direct effect upon the County's budget. Historically, taxable sales have increased over the prior year except for 2008 and 2009 in which decreases to taxable sales were experienced in the County. As of June 2016, estimated taxable sales in Osceola County increased 6.2% from 2015.

Consumer Price Index

The Consumer Price Index ("CPI") is used by the County as a standard measure for the price increase of goods and services by the County. Additionally, the CPI is used as a guideline in determining levels of pay raises for County employees. It is also frequently used as a part of the measure of increase in certain revenue and expenditure levels when financial forecasts of county activities are made. The percentage change in the CPI from May 2005 to November 2015 is 21.16%. The CPI for FY17 budget purposes was .1% as of December 2015.

Taxable Property Values

Taxable property values and the rate of new construction activity are key indicators monitored by OMB. Property tax revenues remain the single most significant source of revenue for the general government activities of the County. Changes in property values and corresponding changes in the tax rates are primary considerations in the budget development process.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

Other Measurements

Several measurements of local activity and a few national indicators are also monitored by OMB. Local airport activity, hotel occupancy rates, and theme park attendance are taken as indicators of local economic health. On a national basis, the calendar year-end Dow Jones Industrial Average ("DJIA") is watched carefully. Mortgage financing and this refinancing is measured on a statewide and local basis.

FINANCIAL INDICATORS

Revenue and Expenditure Indicators

A number of financial indicators related to the financial condition of the County are reported in the Comprehensive Annual Financial Report (CAFR). These indicators include revenues per capita, general countywide property tax revenues, intergovernmental revenues, expenditures per capita, fund balances, number of full time employees, and long-term debt. These "indicators" are presented in the accompanying charts. Most of the indicators also present per capita information and adjustments for inflation so appropriate trends are adjusted to reflect the effect of inflation.

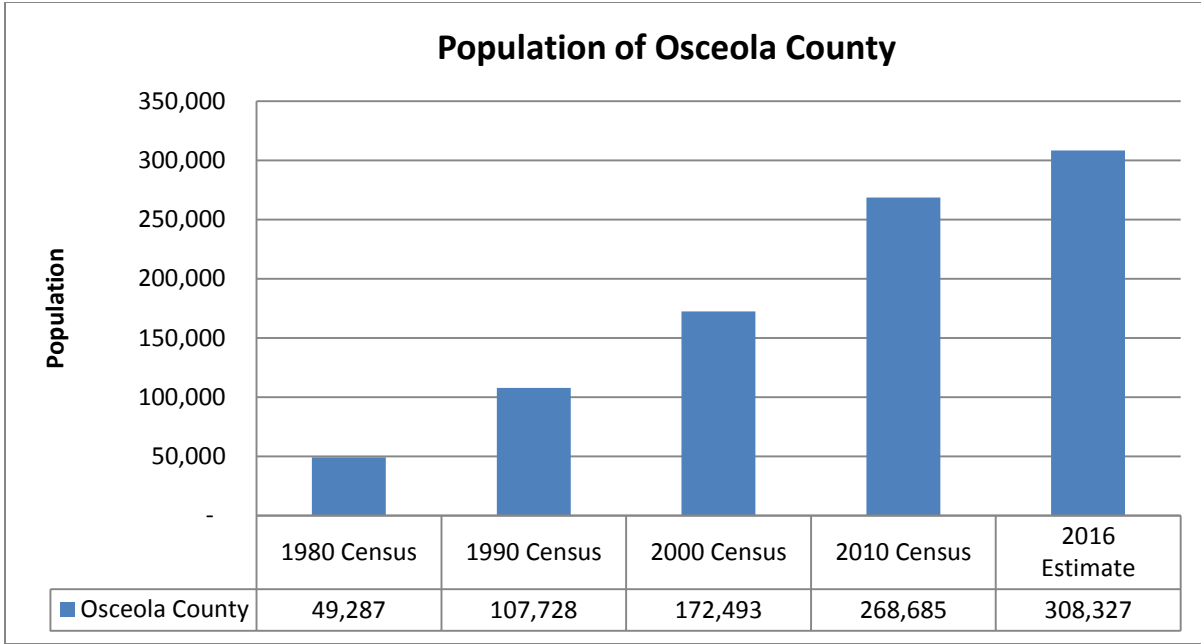
Fund Balance

The County's overall balance on September 30, 2015, as recorded in the County's financial system, totaled \$667.3 million – FY2015 is the last audited year as the County is currently in the process of auditing FY2016. The Fund Balance is used to provide governmental agencies with funds necessary to meet their cash flow requirements at the beginning of each fiscal year. The majority of fund balance represents funds which have been brought forward from prior year capital projects, as well as from the County's debt reserve requirements.

CONCLUSION

Osceola County's economic outlook is at an upward climb. Osceola County continues to strive to become an economically stable and vital community while adhering to the Board of County Commissioner's Strategic Plan to Grow and Diversify the County's Economy; Upgrade County Infrastructure and Transportation Network; Create Great Neighborhoods for the Future, and Cost Effective and High Performing County Government.

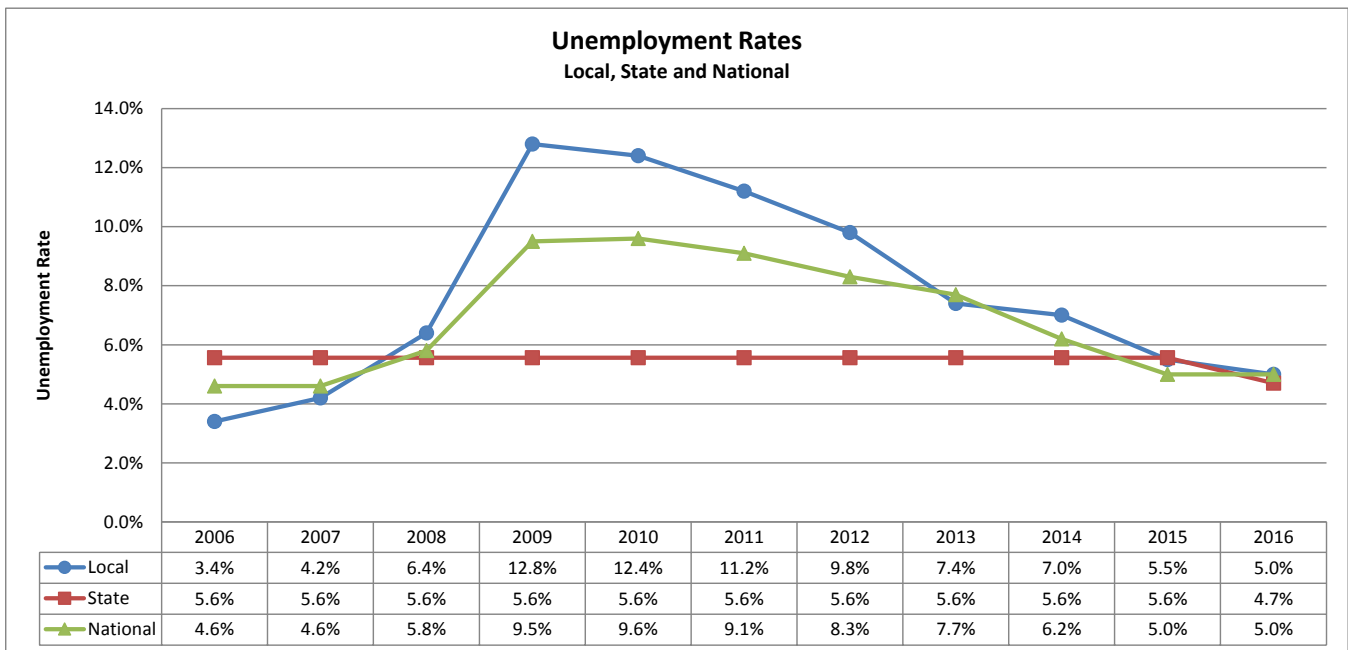
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: Osceola County Population

Source: Office of Economic & Demographic Research – The Florida Legislature

Analysis: Population change can directly affect governmental services. A sudden increase in population can create immediate pressures for new capital outlay and higher levels of service. Alternatively, a decline in population would require a reduction to services and associated expenditures. Osceola County’s population estimates have been steadily increasing during the periods analyzed.



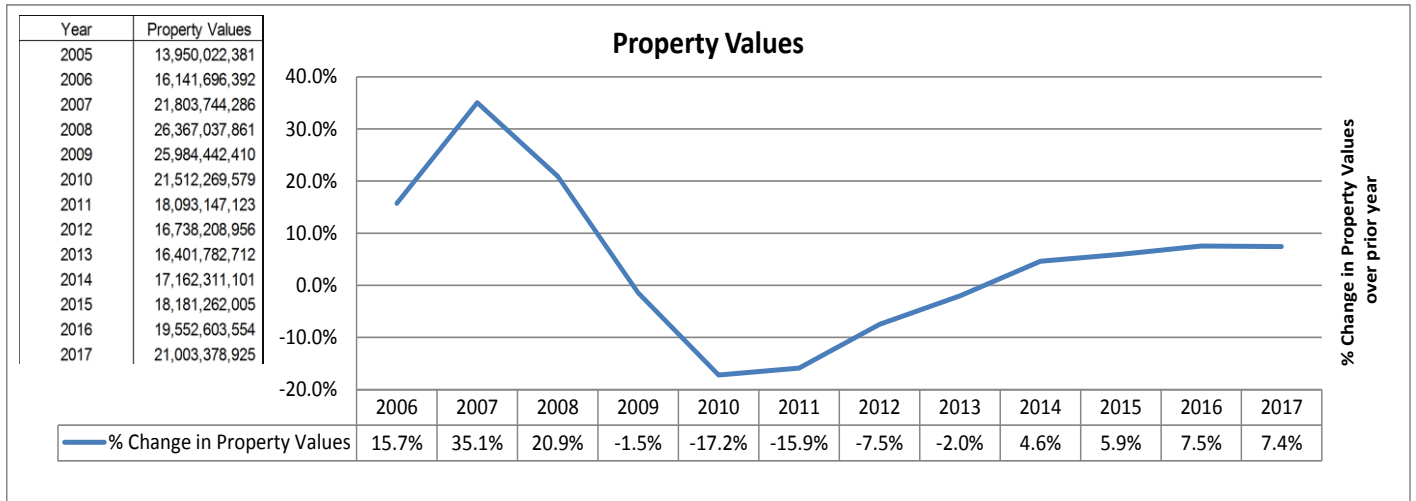
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

The unemployment rate reflected for year 2016 represents the rate for the month of September.

Source: Florida Department of Economic Opportunity, Local Area Unemployment Statistics Report

Analysis: Unemployment rates are a traditional indicator of the relative economic health of the County. Consumers who lose their jobs curtail spending in response to the loss of income, while others who remain employed may spend less in anticipation of future job losses. As a result, even small increases in unemployment, if accompanied by a loss of consumer confidence, can have a major impact on sales tax-dependent revenue sources. Changes in unemployment affect all of the revenue sources associated with the purchase of goods and services, state revenue sharing, local government local half-cent sales tax, local option gas tax, constitutional gas tax, county gas tax, and local option resort tax.

From 2006 to 2007, Osceola County’s unemployment rate remained below national levels, but beginning in 2008, drastic changes in the housing market and other economic conditions resulted in unemployment levels higher than the national rate. Current information shows the County’s unemployment rate slightly higher than the state but at the same level as the national rate.



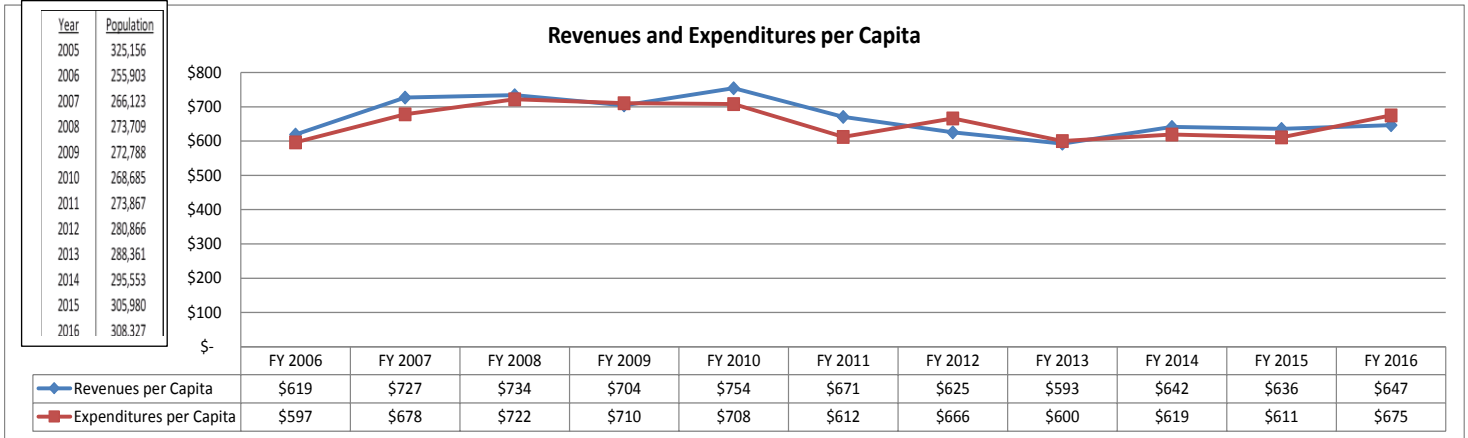
Formula: Property valuations for the fiscal years ending as indicated

Source: Osceola County Property Appraiser

Analysis: Property values reflect the overall strength of the County’s housing market. These markets, in turn reflect the strength of the County as a whole. When the economy is growing, new residents are attracted to the County, increasing the prices of existing homes and encouraging the development of undeveloped land. Rising property values may also indicate strength in the construction industry, which contributes to the local economy.

The rate of growth in property values within Osceola County experienced significant increases in 2007, followed by a slight decrease in 2008 associated with the nationwide housing and real estate market decline. Beginning in 2009 through 2011, property values plummeted as the County faced a major economic downturn with continued declines in 2012 and 2013. However, as the County began to show signs of stabilization in 2014, this upward trend continued through FY2017 as values continue to steadily increase.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Formula: General Fund revenues and expenditures divided by population

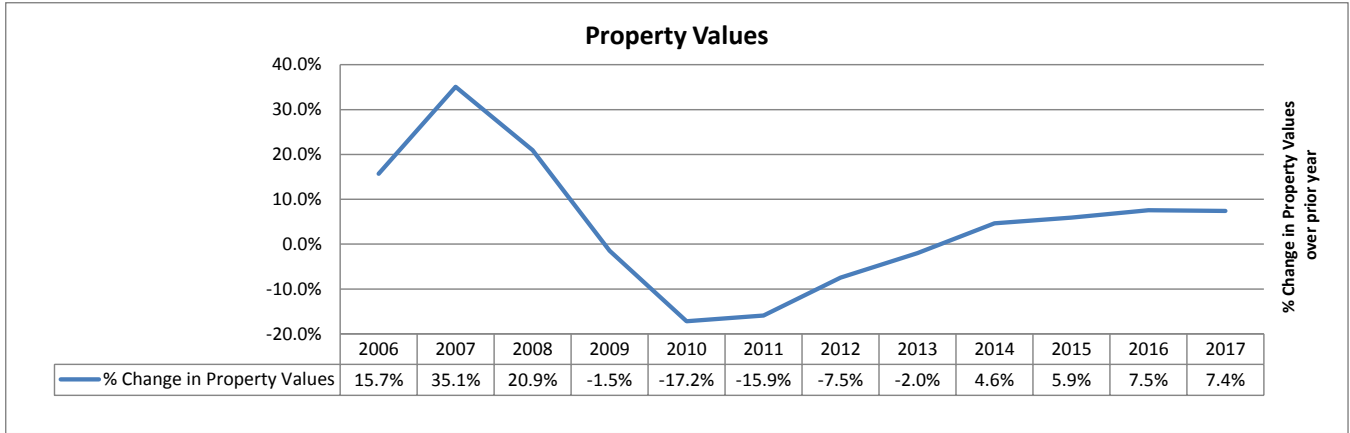
Sources: Revenues and Expenditures – Osceola County Comprehensive Annual Financial Reports 2006-2015, unaudited actuals for 2016 and Office of Economic & Demographic Research – The Florida Legislature (2016 Population Estimate)

Analysis: As the County’s population grows, it is anticipated that revenues and the need for services will increase in a direct relationship. Therefore, the level of revenues per capita should remain constant and at a minimum, equal to expenditures per capita. If revenue per capita decreases or becomes lower than expenditures per capita, it may hamper the County’s ability to maintain the existing level of services unless new sources of revenues or ways of trimming expenses can be found.

On the other hand, changes in expenditures per capita are related to population fluctuations. Increasing expenditures can indicate the cost of providing services is the community’s ability to pay, especially if spending increases faster than the residents’ collective personal income. If spending increases faster than inflation or the implementation of new programs, it may indicate declining productivity.

The County’s revenue per capita, not adjusted for inflation, has increased 1.7% between FY15 and FY16, while the County’s expenditures per capita, not adjusted for inflation, increased 10.5%. During the same period the County’s population has grown by 0.8%. As the population in Osceola County continues to increase, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

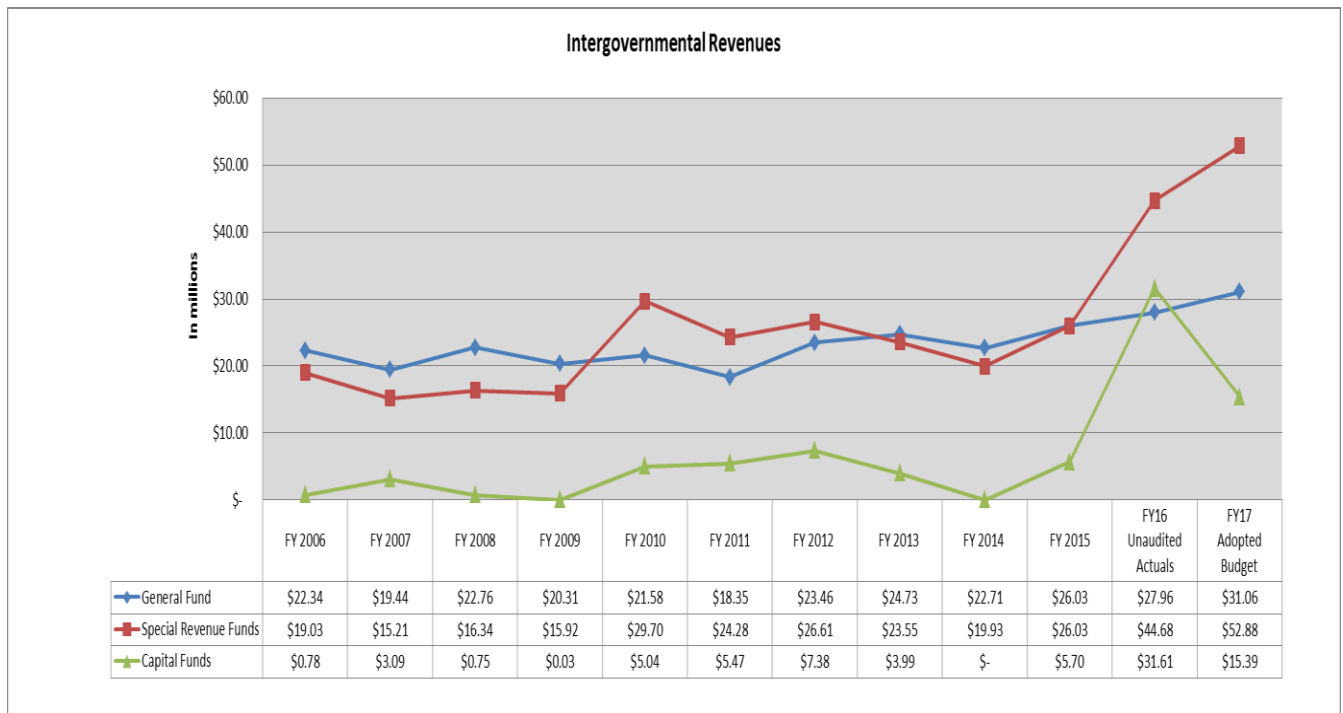


Formula: General Fund property tax revenues

Source: Osceola County Comprehensive Annual Financial Reports, Department of Revenue Forms and FY 2017 Adopted Budget

Analysis: Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 67.8% of the General Fund’s operating revenues in FY 2016 were derived from the Ad Valorem tax collected in the General Fund.

As indicated above, from 2006 to 2008, the County’s property tax revenues reflect consistent increases that are primarily associated with a 63.3% increase in taxable property values. From 2009-2013, a decline in property tax revenues of approximately -36.9% is attributable to the decreases in property values. However, starting in 2014 property values began to increase and in 2017 property values are projected to increase 7.4% from 2016.



FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

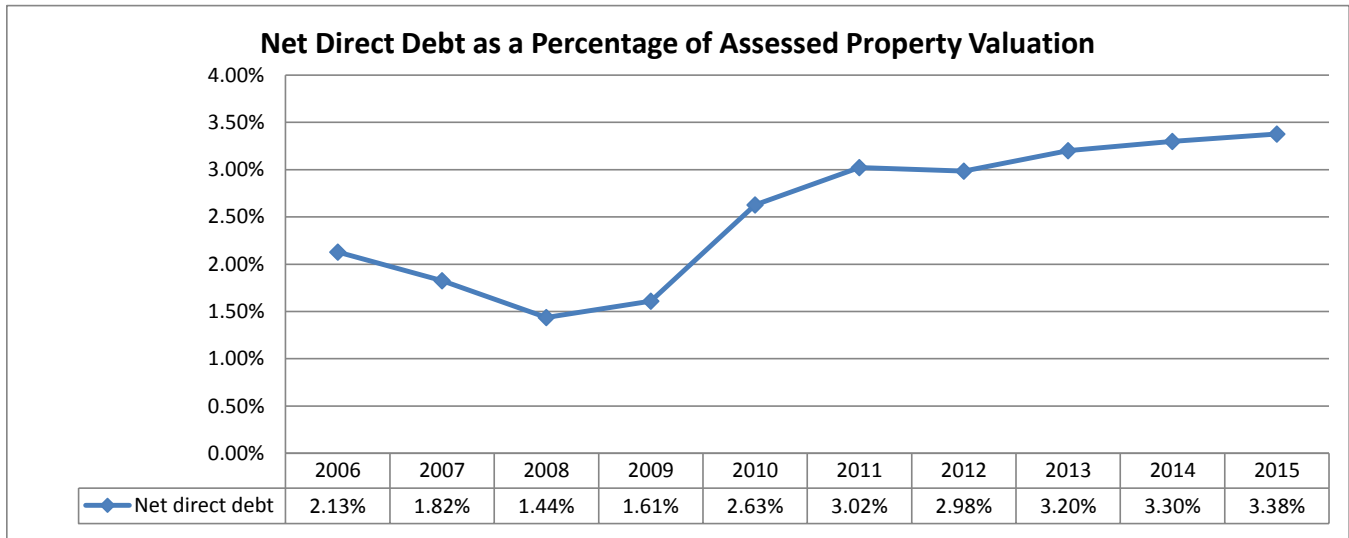
Formula: Intergovernmental Revenues

Source: Osceola County Budget Office

Analysis: Intergovernmental revenues are received from other governmental entities. The Federal and State governments have struggled with their own budgetary problems over the last decade, and recently have reduced payments to local governments as one of their cutback measures. Local governments with budgets largely supported by intergovernmental revenues have been particularly harmed during this period.

Osceola County’s intergovernmental revenues for the General and Special Revenue Funds have remained positive during the period analyzed. The majority of the revenue collected under this classification included State Shared Revenues, Local Half-Cent Sales Tax in the General Fund, State Library Aid, Housing and Community Development Grants and Constitutional Gas Tax in Special Revenue Funds. As for capital funds, grant funding received for capital acquisition and construction projects is included under this section.

The funding received in FY 2009 reflects a decline from the prior fiscal year receipts which is the result of the slowdown of the economy, as a significant portion of these revenues is linked to sales tax collection and gas taxes, among others. Beginning in FY 2013, projected increases to these revenue sources in the General Fund result from re-categorizing Payment in Lieu of Taxes, previously considered Charges for Services, to Intergovernmental Revenue; and anticipated increases in Local Government Half-Cent Sales Tax. In FY 2017 projected increases in Special Revenue Funds are due to the TDT RIDA Phase II Tax Bond Series 2016 proceeds and project reimbursements to the Countywide Fire Fund from bank loan proceeds.



Formula: Net Direct Debt (Bonds) Divided by Assessed Property Valuation

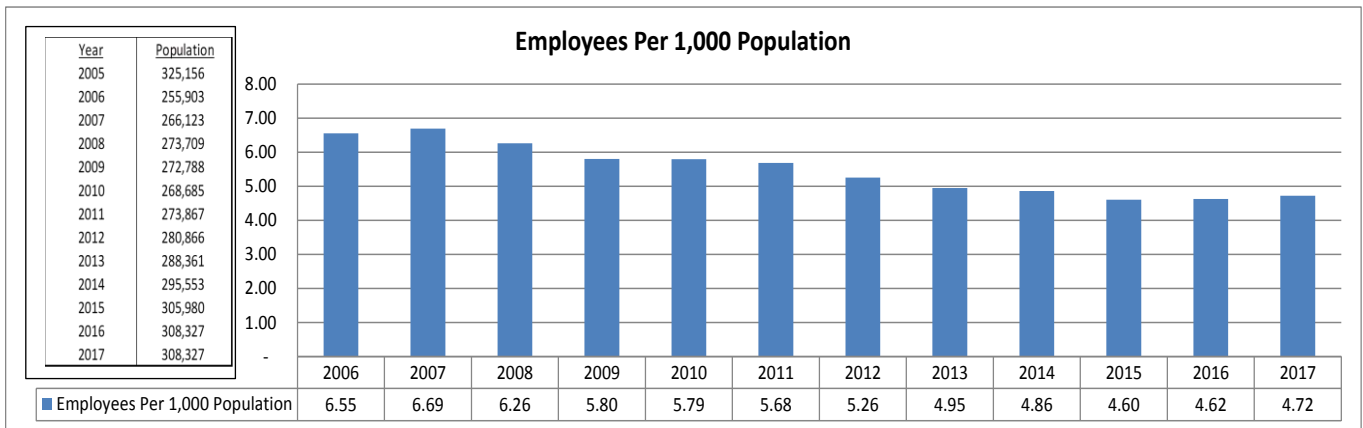
Source: Osceola County Comprehensive Annual Financial Reports 2006-2015

Analysis: Outstanding debt for the County’s governmental funds includes debt supported by the General, Special Revenue, and Capital Project Funds less any amount which is available for debt service. Currently, the County governmental funds are supporting debt service for the following:

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

1. Environmental lands program
2. Construction of court and governmental facilities
3. Construction and renovation of recreational facilities
4. Transportation related improvements
5. Special assessment debt for redevelopment of specific areas

Increasing debt service reduces expenditure flexibility by adding to the governments obligations. Debt service can be a major portion of the government’s fixed cost, and its increase may indicate excessive debt and fiscal strain. One of the warning signs for general bonded debt service is debt exceeding 10% of assessed property valuation. However, as presented above, Osceola County has maintained the debt service level below 10%.



Formula: Actual number of employees as of FY 2017, excluding elected officials and Constitutional Officers

Source: Osceola County Comprehensive Annual Financial Reports 2015, State of Florida Office of Economic & Demographic Research (2016 population estimate)

Analysis: Because employee costs are a major portion of the cost of County government, analyzing changes in personnel costs is a good way to track changes in expenditures

From FY 2006 through FY 2008, the number of employees per 1,000 remained stable. In FY 2009 this ratio decreased as a result of a reduction in force in areas such as general government services, administrative and managerial positions. In addition, the County implemented further reductions in force in FY 2010 as a measure to reduce expenditures due to declining revenues. Further changes were implemented in FY 2012 as a recent reorganizational plan was implemented to improve efficiency by refocusing resources on newly defined program areas. As the population projections are not yet available for 2017, the above percentage is based on the same population amounts as 2016.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

MAJOR REVENUE SOURCES

The operating revenue sources, whose histories are summarized below, and on the following pages, represent the major sources of revenues for Osceola County. These revenues, in the aggregate, represent 56% of the County's total estimated operating revenues for FY 2017 (excludes Fund Balance, internal service funds, debt service, and capital funds except Fund 306 - Local Option Infrastructure Sales Tax Fund).

Revenue forecasts are developed by OMB through the review of historical trends of various revenue sources, input from the operating departments responsible for collecting the revenue, the County Comptroller's Office, and current or estimated economic data provided by Federal, State, local and private sources.

Major sources of information in the projection of County revenues (such as the Half-Cent Sales Tax distribution, State Shared Revenues, and various gas taxes) are received through DOR's Office of Tax Research and also calculated based on actual collections.

The following summarizes the County's major revenue resources in more detail.

<i>Revenue Source (In millions)</i>	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016 Unaudited Actuals	FY 2017 Adopted Budget
Property Tax	\$ -	\$153.30	\$155.78	\$158.48	\$156.96	\$140.83	\$130.68	\$128.56	\$132.83	\$ 141.41	\$ 158.12	\$ 169.37
State Shared Revenues	\$ 5.47	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.17	\$ 5.35	\$ 5.72	\$ 6.19	\$ 6.82	\$ 7.15	\$ 7.71
Local Government Infrastructure Surtax	\$ 16.9	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 20.6	\$ 21.5	\$ 22.77	\$ 24.73	\$ 26.63	\$ 26.17	\$ 29.88
Local Govt 1/2 Cent Sales Tax	\$ 11.34	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 14.32	\$ 14.84	\$ 15.64	\$ 16.75	\$ 17.90	\$ 17.97	\$ 20.29
Communication Service Tax	\$ 6.46	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 5.64	\$ 5.94	\$ 6.07	\$ 6.11	\$ 5.60	\$ 5.11	\$ 5.79
Building Permit Fees	\$ 8.08	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 2.03	\$ 2.33	\$ 3.06	\$ 7.89	\$ 6.81	\$ 5.68
County Gas Tax	\$ 1.66	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.53	\$ 1.56	\$ 1.60	\$ 1.69	\$ 1.77	\$ 1.66	\$ 1.84
Constitutional Gas Tax	\$ 3.74	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.50	\$ 3.57	\$ 3.67	\$ 3.87	\$ 4.03	\$ 3.77	\$ 4.17
Local Option Gas Tax	\$ 6.71	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.72	\$ 5.99	\$ 6.57	\$ 6.43	\$ 6.40	\$ 6.41	\$ 7.14
Solid Waste & Franchise Fees	\$ 15.80	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 17.00	\$ 17.17	\$ 16.88	\$ 17.93	\$ 18.33	\$ 18.94	\$ 18.59
Tourist Development Taxes	\$ 28.87	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 32.10	\$ 34.21	\$ 37.66	\$ 40.58	\$ 44.79	\$ 48.74	\$ 44.75
Total	\$105.03	\$258.38	\$272.83	\$263.44	\$261.14	\$247.49	\$242.88	\$247.47	\$260.17	\$ 281.57	\$ 300.85	\$ 315.21

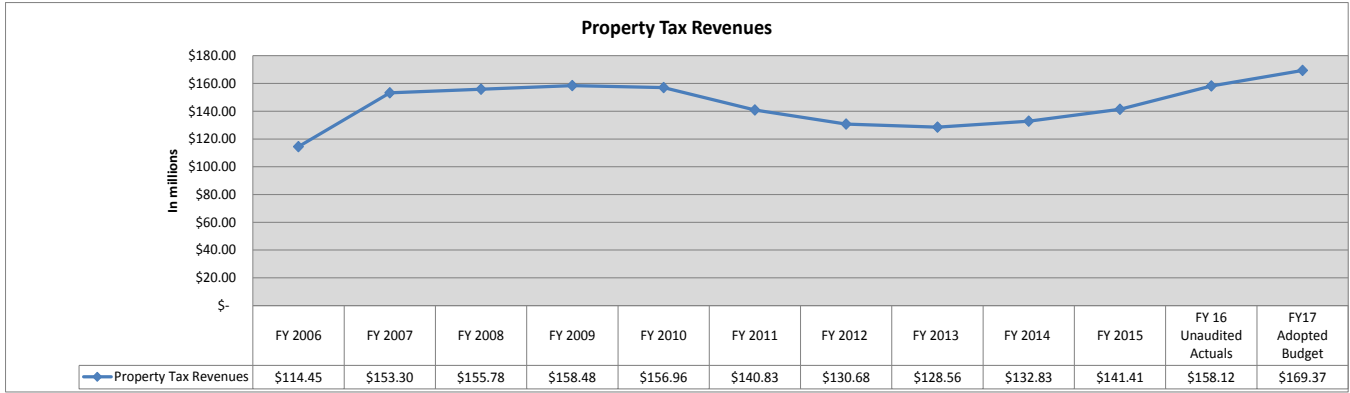
Ad Valorem Taxes

Property taxes, or Ad Valorem taxes, are taxes based on the value of property. The County levies countywide property taxes to support services provided to all County property owners. These services include, but are not limited to: Corrections, Constitutional Offices, Public Works, Court Administration, County Commission, County Manager, County Attorney, Parks, Extension Services, and Environmental Lands, Human Services, Library Services, and Emergency Management.

The County also levies separate property taxes for municipal-type services to property owners in the unincorporated areas. These property taxes are known as Municipal Services Taxing Units or MSTUs and include, but are not limited to, emergency medical services and neighborhood serving MSTUs.

Property tax collections in FY 2015 totaled \$141.41 million. For FY 2016 unaudited revenue collections are at \$158.12 million thus representing an increase of 12% from the previous year. For FY 2017, the Adopted Budget reflects \$169.37 million in revenue anticipated from property taxes, a 7.1% increase from FY 2016 unaudited actuals.

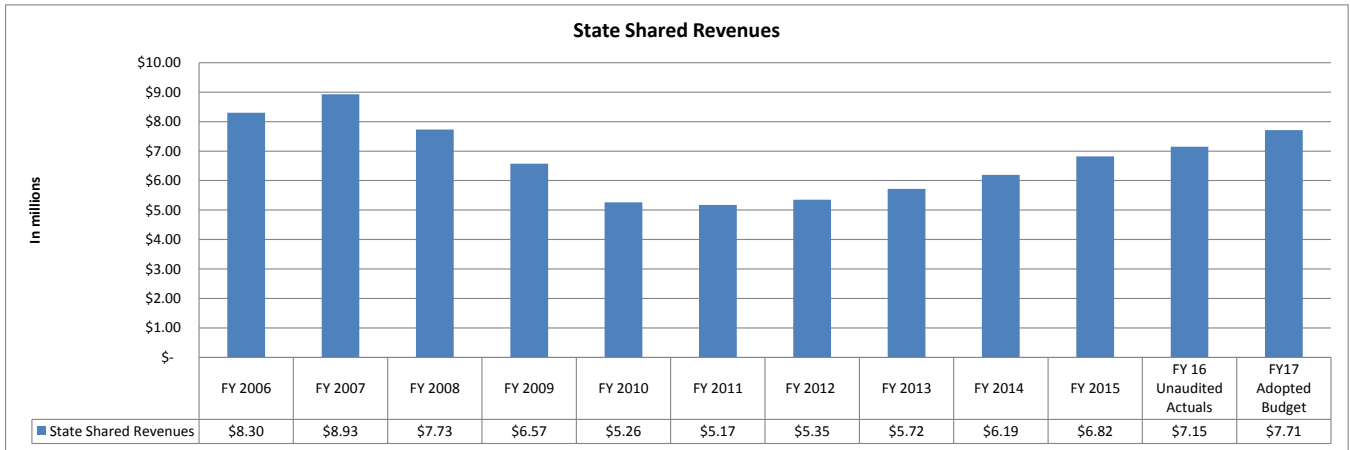
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



State Shared Revenues

The Florida Revenue Sharing Act of 1972 was a major attempt by the Legislature to ensure a minimum level of revenue parity across units of local government. Provisions in the enacting legislation created the Revenue Sharing Trust Fund for Counties. Currently, the trust fund receives 2.9% of net cigarette tax collections and 2.04% of sales and use tax collections. An allocation formula serves as the basis for the distribution of these revenues to each county that meets the strict eligibility requirements. There are no use restrictions on these revenues other than some statutory limitations regarding funds that can be used as a pledge for indebtedness.

The County's receipts from State Revenue Sharing for FY 2015 were \$6.82 million. For FY 2016, unaudited revenues are at \$7.15 million. For FY 2017, the budget for State Shared Revenue reflects an increase from the previous fiscal year with an estimate of \$7.71 million.



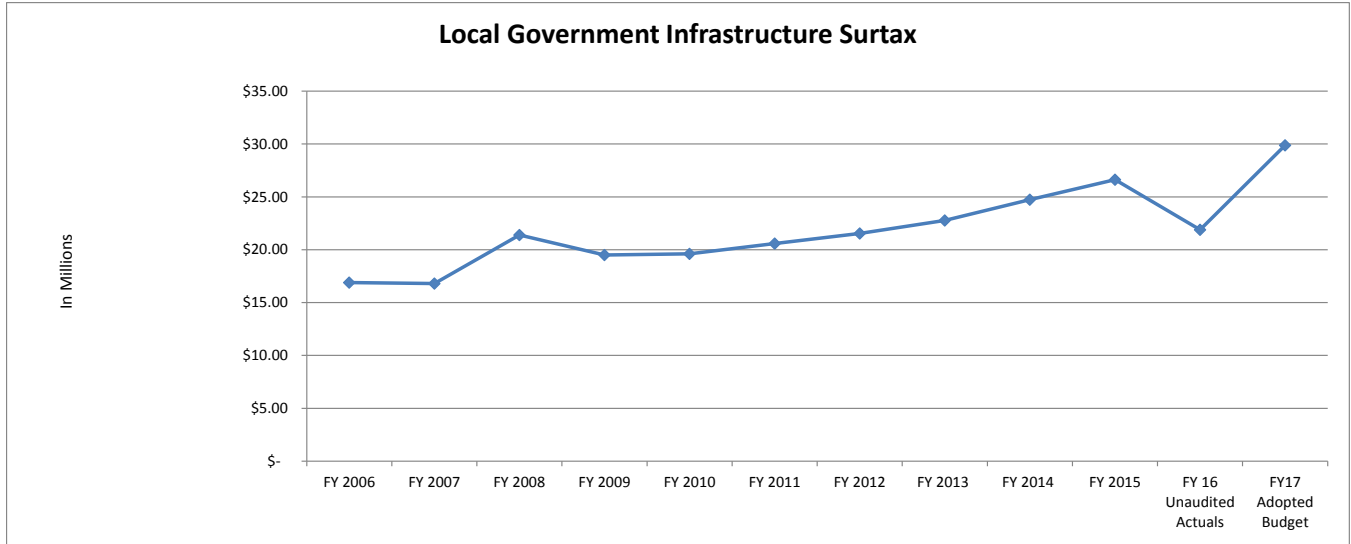
Local Government Infrastructure Sales Surtax

The Local Government Infrastructure Sales Surtax can be levied at the rate of 0.5 or 1 percent pursuant to Florida Statute 212.055(2) and approved by voters in a countywide referendum. The proceeds are restricted and must be expended to finance, plan and construct infrastructure; to acquire land for public recreation, conservation or protection of natural resources; and to finance the closure of local government-owned solid waste landfills that are already closed or are required to close by order of the Department of Environmental Protection (DEP).

The proceeds are allocated as indicated by Statutes. Osceola County entered into an interlocal agreement among the County, the municipalities, and the school district. The revenues from the County's 1% are distributed as follows: 25% to the School Board, 13.71% to the City of Kissimmee, 7.32 % to the City of St. Cloud, and the remaining 53.97% to the County. The revenues the County received in FY 2015 were \$26.63 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

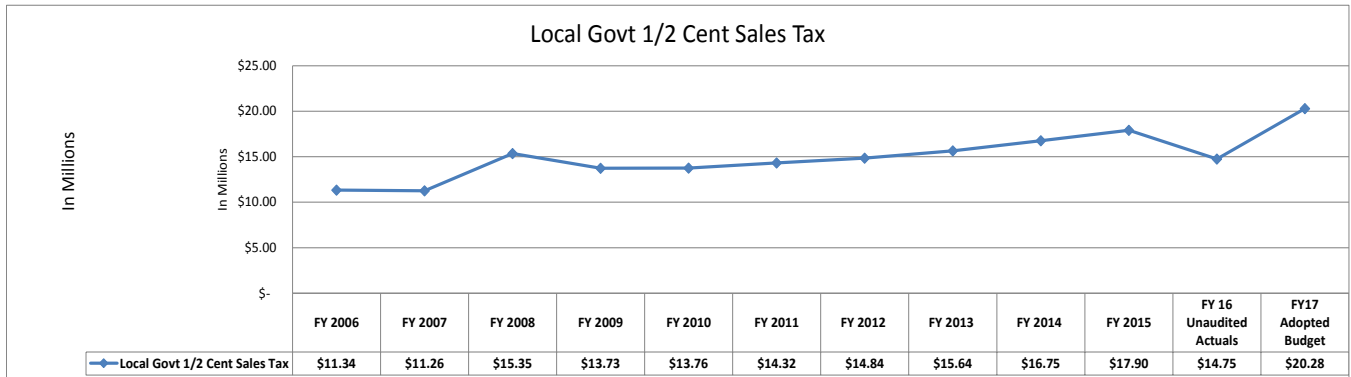
For FY 2016, the unaudited revenues are at \$21.89 million. The FY 2017 Adopted Budget revenues are based on estimates currently received through DOR's Office of Tax research which represents a 10.58 % increase from FY 2016.



Local Government Half-Cent Sales Tax

The Local Government Half-Cent Sales Tax funds are collected and distributed by the Florida Department of Revenue. Potential increases in the Local Government Half-Cent Sales Tax are sensitive to the fluctuations of the economy, the increase of the County's population and the Consumer Price Index ("CPI").

In FY 2015, half-cent sales tax receipts were \$17.9 million. For FY 2016, unaudited revenues are estimated at \$14.75 million. The County's share of the Half-Cent Sales Tax revenues is estimated at \$20.28 million for FY 2017.



Communications Services Tax

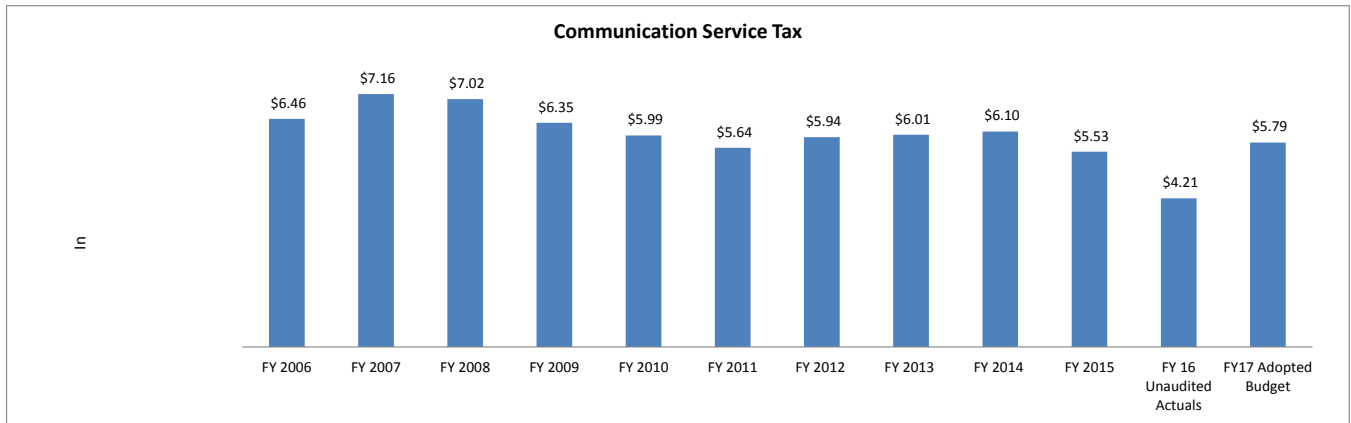
On October 1, 2001, the State Communications Services Tax became effective. The Communications Services Tax is comprised of two components: a state communications services tax and a local communications services tax. The tax is imposed on retail sales of communications services which originate and terminate in the state, or originate or terminate in the state and are billed to an address within the state. Tax proceeds are transferred to

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state’s General Revenue Fund.

The definition of communications services encompasses voice, data, audio, video, or any other information or signals, including cable services that are transmitted by any medium. Tax proceeds are transferred to county and municipal governments, the Public Education Capital Outlay and Debt Service Trust Fund, and the state’s General Revenue Fund. The Department of Revenue collects the tax and returns a percentage back to the County. Beginning January 2005 the rate was set at 5.22%, comparable with surrounding counties and municipalities. The tax revenues are distributed to the County on a monthly basis.

The State Communication Service tax collections accounted for \$5.53 million in FY 2015, and the revenues for FY 2016 are currently at \$4.21 million. The adopted budget for FY 2017 reflects revenues from this funding source at \$5.79 million.



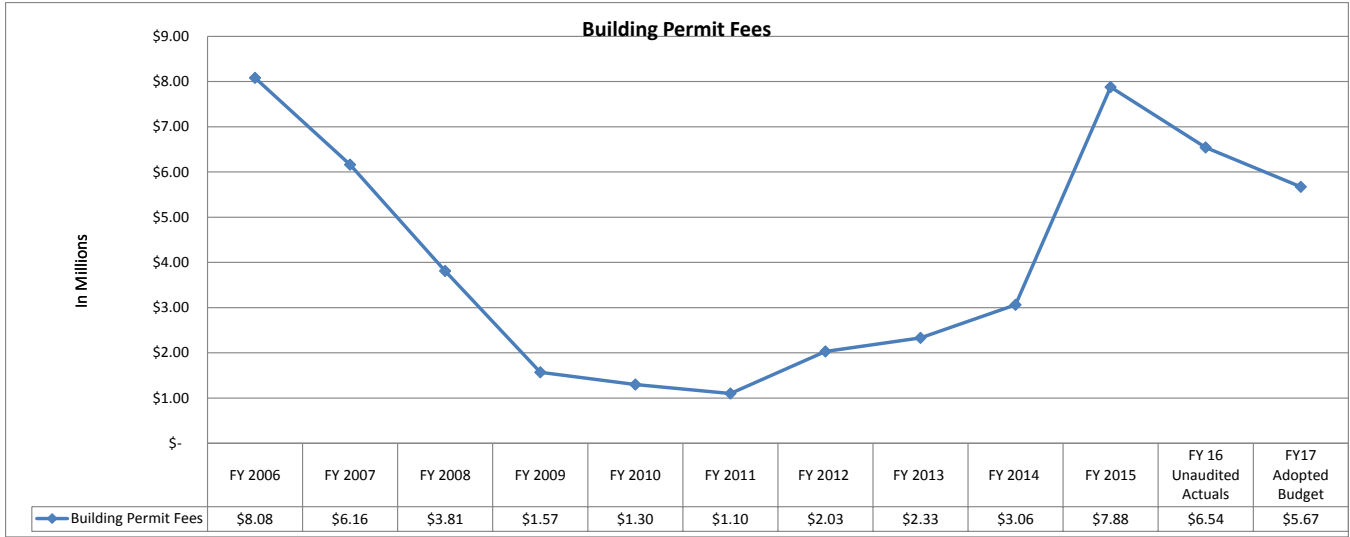
Building Permit Fees

Building permit revenues are derived from fees paid by developers of residential and commercial properties. These fees are intended to offset the cost of inspections to ensure that construction meets local, State and Federal building code requirements. The County collects permit fees for development improvements in the unincorporated areas of Osceola County.

Building permit revenue is sensitive to population fluctuations in relation to new growth. This revenue is also sensitive to inflation as all permit fees are based upon the value of the work being performed with the exception of single-family dwellings. Other economic factors, such as interest and employment rates, also have a great impact on this revenue source.

Building permit revenues in FY 2015 were at \$7.89 million. In FY 2016, the unaudited actuals are \$6.81 million, a \$2.42 million increase over the budgeted amount. Due to recent increases related to new growth, the budget for building permit revenues in FY 2017 is \$5.68 million.

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Gas Taxes

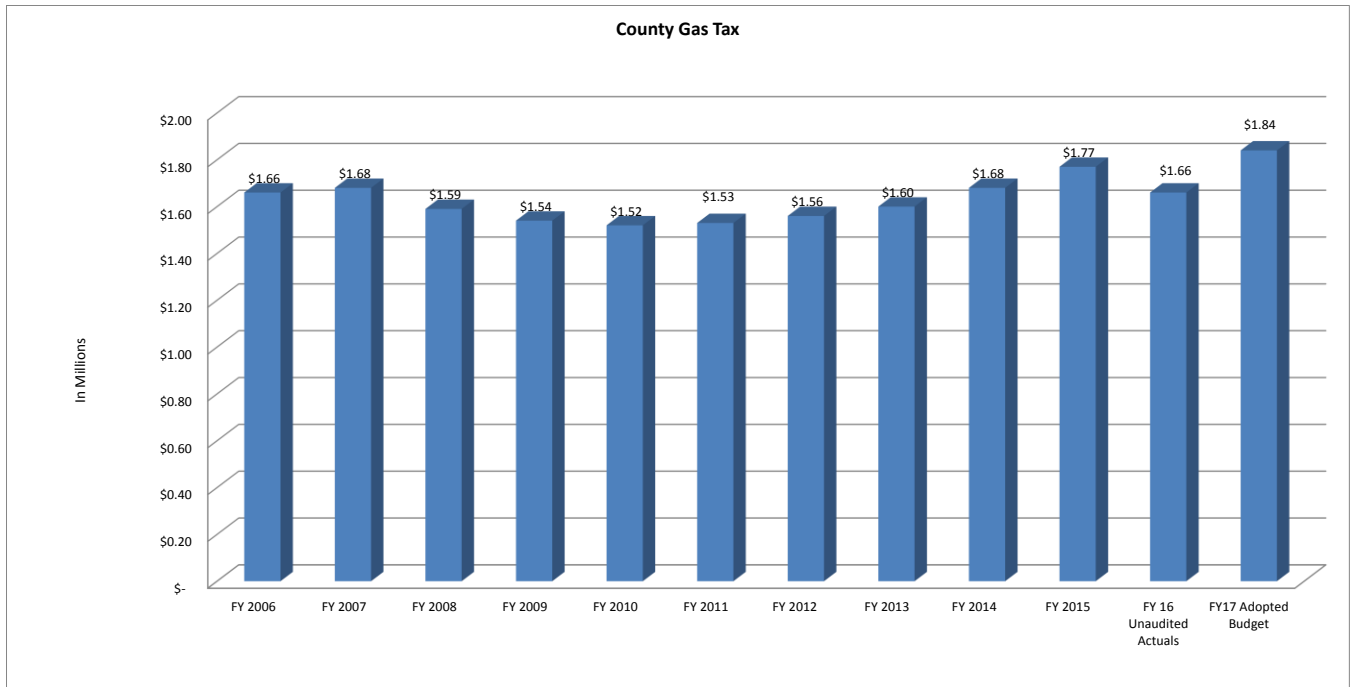
All gas taxes, Constitutional Gas Tax, County Gas Tax, and the Local Option Gas Tax, are imposed on a unit (gallon) basis and are therefore not sensitive to inflation factors. Although tourism affects Gas Tax, the major predictor of fuel utilization increase in Osceola County is population. This population factor is generally used by County agencies in estimating gas tax revenues on a preliminary basis.

County Gas Tax

The County Gas Tax is a one-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds are restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, which distributes the proceeds on a monthly basis. The gas tax can be used to purchase rights-of-way, construction, reconstruction, operation, maintenance, and repair of transportation facilities including roads and bridges. The Gas Tax can also be used to reduce bonded indebtedness. Gas Taxes received by Osceola County help to fund the County's Road and Bridge program.

County Gas Tax revenue in FY 2015 was \$1.77 million. For FY 2016, the unaudited actual revenues are currently at \$1.66 million. For the FY 2017 Adopted Budget, revenues are projected to increase to \$1.84 million.

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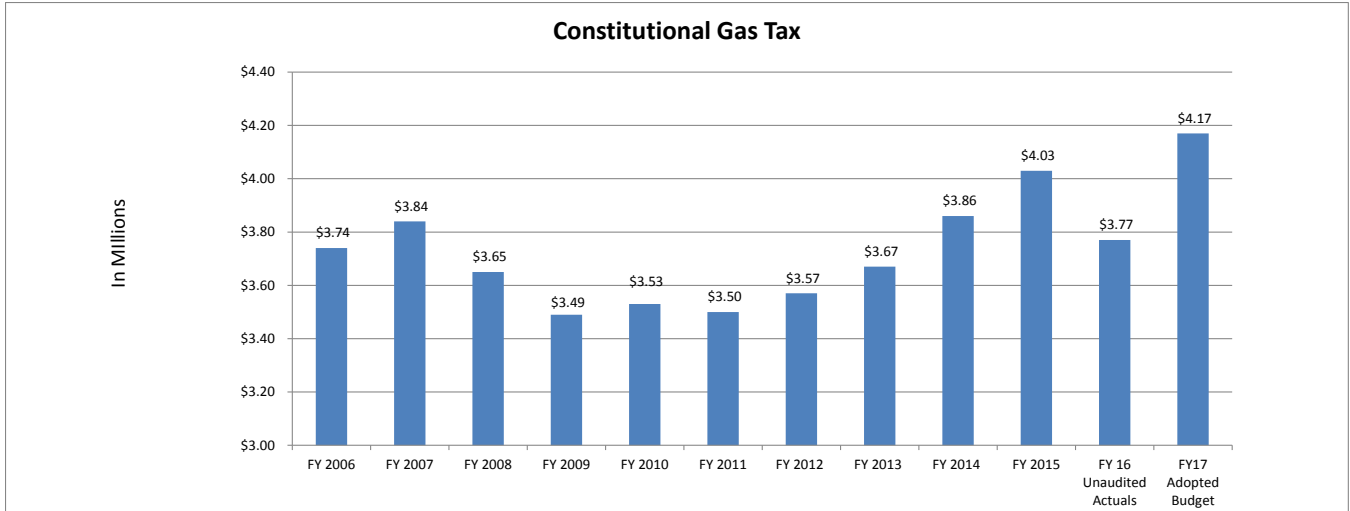
Constitutional Gas Tax

The Constitutional Gas Tax is a two-cent tax imposed on every gallon of motor fuel and special fuel sold at the wholesale level. Use of the proceeds is restricted to the acquisition, construction, and maintenance of roads. The tax is administered by the Florida Department of Revenue and distributed by the State Board of Administration (SBA).

The distribution formula is comprised of the ratio of County area to State area, ratio of County population to State population, and the ratio of total Constitutional Gas Tax collected in each county to the total collected during the previous fiscal year. The SBA uses the 80% portion to fund debt service requirements of bond issues pledging Constitutional Gas Tax receipts. If the SBA determines the 80% portion is not sufficient to cover required debt service, it will withhold the difference from the 20% portion. Otherwise, the 20% portion is distributed directly to the County. If there are no debt service requirements the 80% portion is also remitted to the County. Currently, Osceola County receives both portions to help pay for road paving and resurfacing.

Constitutional Gas Tax revenue in FY 2015 was \$4.03 million. For FY 2016, revenue collections are currently at \$3.77million. For the FY 2017 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$4.17 million.

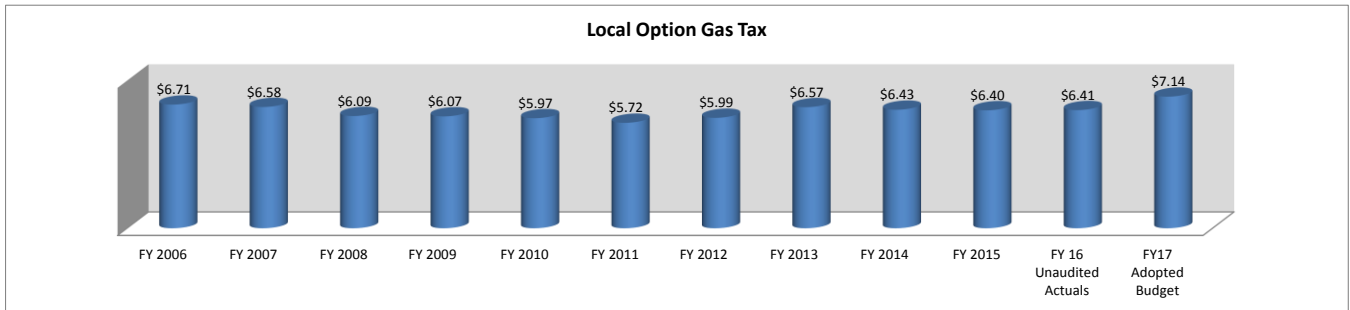
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES



Local Option Gas Tax

The Local Option Gas Tax is a six-cent tax imposed on every gallon of motor fuel and special fuel sold at the retail level. Use of the proceeds is restricted to transportation expenditures. The tax is administered by the Florida Department of Revenue, who distributes the proceeds monthly to the County and the various municipalities within the County based on an interlocal agreement.

The Local Option Gas Tax revenue in FY 2015 was \$6.4 million. For FY 2016, the unaudited revenue collections are at \$6.41 million. For the FY 2017 Adopted Budget, the estimated revenues are project at \$7.14 million. These funds support Road & Bridge and transportation-related expenses.



Solid Waste Revenue Source

The revenue generated from Solid Waste is comprised of four different sources: special assessments, franchise fees, and other fees comprising of disposal and hosts fees. The Solid Waste Management Division administers and provides an efficient and environmentally sound Solid Waste management system for the County’s residents. This system includes operational facilities for the transfer and disposal of all solid waste generated in Osceola County including volume reduction, hazardous waste, and yard trash mulching facilities. Solid Waste disposal fees are charged to the users of the County’s landfill and assessments are charged to all improved property owners for solid waste disposal.

- Special Assessment- A Municipal Service Benefit Unit (MSBU) is a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement. These fees are levied and collected annually.

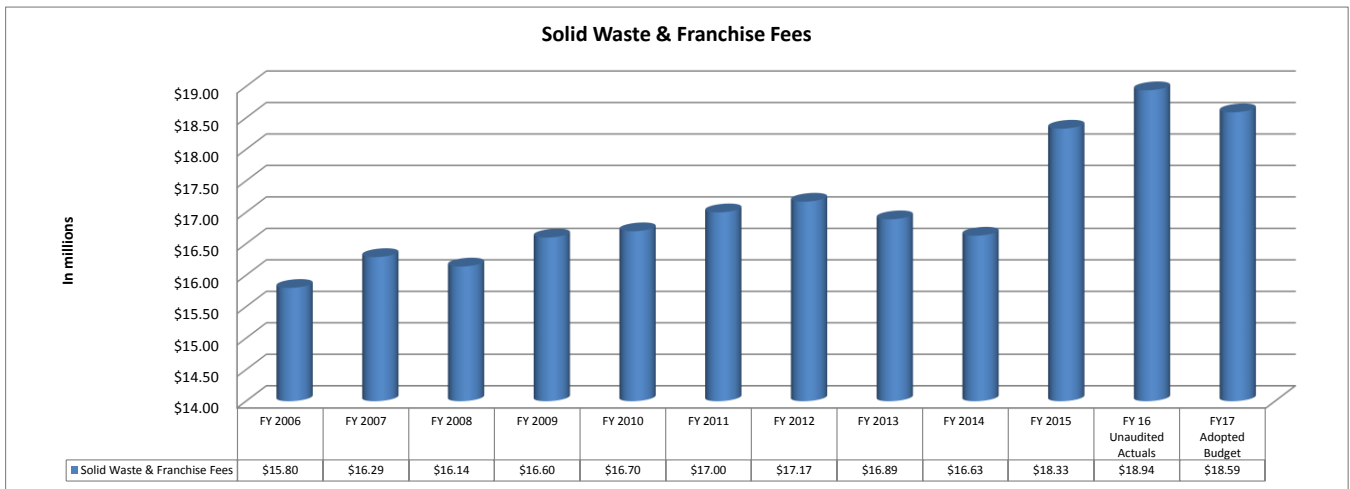
FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

There are two special assessments in place that collect revenues generated for Solid Waste. The Household Chemical Waste Service Program which was implemented in 2003 is for residential purposes only. It allows residents various drop-off locations to properly dispose of household chemicals; and,

The Universal Solid Waste Program was implemented in 2005. This program established a uniform, curbside collection of refuse material and yard waste for unincorporated residents; and effective September 1, 2012, the recycling program was included.

- **Franchise Fees-** fees are charged by local governments for the grant of a franchise and the privilege of using local government’s rights-of-way to conduct the utility business. This franchise fee is considered fair rent for the use of such rights-of-way and consideration for the local government’s agreement not to provide competing utility services during the franchise term. Osceola County charges Franchise Fees to haulers for garbage disposal at the Bass Road landfill. Each franchisee shall pay to the County 15% of the gross receipts ("gross revenue") attributable to franchisee's activities.
- **Other Fees-** revenues that are related to services performed whether received from private individuals or other governmental units. For example, fees are collected at the Bass Road landfill from disposal of yard waste and tires. Also includes revenues generated from landfill tipping fees for County operated facilities and hosts fees from private landfill operators.

Solid Waste revenues in FY 2015 were \$18.33 million. The unaudited actuals for FY 16 are \$18.94 million. Fees are estimated at \$18.59 million for the FY 2017 Adopted Budget.



Tourist Development Tax

The Tourist Development Tax is a 6% tax levied on any rental or lease of six months or less for accommodations in hotels, motels, or other temporary living quarters. The 6% levy is comprised of the following:

- **4% levy or Fund 104** - Per Florida Statute 125.0104 (3)(c)(d)(m), this fund can be used to cover costs related to promoting and advertising tourism, funding convention and tourist bureaus, tourist information centers, and news bureaus as County agencies or by contract with the chambers of commerce or similar associations in the County. Funding can also be used for the acquisition or construction of convention centers, sports stadiums or arenas, coliseums, or auditoriums or museums

FINANCIAL INDICATORS AND MAJOR REVENUE SOURCES

that are publicly owned and operated or owned and operated by non-profit organizations and open to the public.

- *1% levy or Fund 105:* Per Florida Statute 125.0104 (l), the funding can be used to pay the debt service on bonds issued to finance a professional sports franchise facility, a retained spring training franchise facility, a convention center, as well as to pay for the operation and maintenance of a convention center and to promote and advertise tourism.
- *1% levy or Fund 106:* The funding collected is restricted per Florida Statute 125.0104(3) (n) to cover expenses that are related to debt service payments of a new professional sports facility or a retained spring trained facility, and to promote and advertise tourism.

Tourist Development Tax revenues are estimated using historical information and tourist market information. This revenue is sensitive to the CPI and overall economic health, but not to population increases.

Tourist Development Tax revenue in FY 2015 was \$44.79 million. For FY 2016, current unaudited revenues are at \$48.74 million. For FY 2017, a conservative estimate was budgeted based on current trends, with revenues projected at \$44.75million.



Summary by Category

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SUMMARY BY CATEGORY - ALL FUNDS

	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Percent Change
REVENUES					
Current Ad Valorem Taxes	132,834,734	141,405,096	158,178,200	169,372,964	7.1%
PY Delinquent Ad Valorem Tax	485,500	533,649	420,207	81,000	-80.7%
Other Taxes	92,804,993	99,284,655	102,057,958	111,817,994	9.6%
Permits, Fees & Special Assessments	48,732,674	61,216,508	72,552,111	74,707,050	3.0%
Intergovernmental Revenue	54,295,524	76,863,006	118,553,754	101,884,760	-14.1%
Charges For Services	60,096,763	63,126,334	65,318,736	66,309,604	1.5%
Judgment, Fines & Forfeits	2,177,921	2,576,549	2,428,803	2,561,795	5.5%
Miscellaneous Revenues	13,235,695	16,399,175	5,325,832	39,764,414	646.6%
Less 5% Statutory Reduction	0	0	-20,548,872	-22,044,319	7.3%
Operating Revenues	404,663,804	461,404,972	504,286,729	544,455,262	8.0%
Transfers In	61,545,021	66,877,032	59,014,139	75,764,524	28.4%
Other Sources	5,375,035	121,403,006	2,701,098	41,552,989	1,438.4%
Fund Balance	0	0	530,401,283	499,047,613	-5.9%
Non Operating Revenues	66,920,056	188,280,038	592,116,520	616,365,126	4.1%
Total Revenues	471,583,860	649,685,010	1,096,403,249	1,160,820,388	5.9%
EXPENDITURES					
Personal Services	99,040,786	99,947,039	109,996,967	115,426,148	4.9%
Operating Expenses	153,246,143	164,153,248	192,453,969	205,835,332	7.0%
Capital Outlay	42,001,550	69,952,123	299,096,169	285,118,923	-4.7%
Operating Expenditures	294,288,479	334,052,410	601,547,105	606,380,403	0.8%
Debt Service	45,529,259	76,106,417	57,972,435	58,551,326	1.0%
Grants and Aids	11,793,842	2,426,053	3,785,625	9,732,048	157.1%
Other Non Operating Expenses	2,145,318	2,330,134	0	0	-%
Transfers Out	128,659,877	135,629,426	133,132,224	154,272,671	15.9%
Reserves - Operating	0	0	82,633,748	82,683,758	0.1%
Reserves - Debt	0	0	59,484,525	59,994,039	0.9%
Reserves - Capital	0	0	57,924,670	72,705,399	25.5%
Reserves - Claims	0	0	19,984,074	21,718,441	8.7%
Reserves - Assigned	0	0	58,538,124	62,999,173	7.6%
Reserves - Restricted	0	0	8,549,457	8,627,057	0.9%
Reserves - Stability	0	0	12,851,262	23,156,073	80.2%
Non-Operating Expenditures	188,128,295	216,492,031	494,856,144	554,439,985	12.0%
Total Expenditures	482,416,774	550,544,441	1,096,403,249	1,160,820,388	5.9%

SUMMARY BY CATEGORY - GENERAL FUND

	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Percent Change
REVENUES					
Current Ad Valorem Taxes	110,220,931	117,502,992	131,002,444	140,722,639	7.4%
PY Delinquent Ad Valorem Tax	353,074	490,626	354,707	31,000	-91.3%
Other Taxes	19,212,313	19,621,632	19,187,159	19,243,745	0.3%
Permits, Fees & Special Assessments	3,783,872	6,944,283	4,675,576	4,611,010	-1.4%
Intergovernmental Revenue	25,862,278	27,219,188	27,968,786	31,058,606	11.0%
Charges For Services	1,775,984	2,323,961	2,545,047	2,925,629	15.0%
Judgment, Fines & Forfeits	1,348,681	1,405,904	1,289,653	1,223,739	-5.1%
Miscellaneous Revenues	5,614,205	2,586,671	1,552,393	2,182,809	40.6%
Less 5% Statutory Reduction	0	0	-9,407,080	-10,056,709	6.9%
Operating Revenues	168,171,338	178,095,257	179,168,685	191,942,468	7.1%
Transfers In	10,104,733	15,590,877	9,774,555	15,131,569	54.8%
Other Sources	4,104,362	5,090,814	2,284,039	2,256,000	-1.2%
Fund Balance	0	0	71,322,852	79,261,415	11.1%
Non Operating Revenues	14,209,095	20,681,691	83,381,446	96,648,984	15.9%
Total Revenues	182,380,433	198,776,947	262,550,131	288,591,452	9.9%
EXPENDITURES					
Personal Services	49,754,811	50,132,150	55,281,911	57,935,578	4.8%
Operating Expenses	44,992,505	47,139,601	53,426,492	59,225,822	10.9%
Capital Outlay	1,089,840	1,617,632	3,678,550	3,694,767	0.4%
Operating Expenditures	95,837,157	98,889,383	112,386,953	120,856,167	7.5%
Debt Service	499,408	499,408	2,648,241	0	-100.0%
Grants and Aids	1,651,729	2,169,654	3,328,479	8,759,087	163.2%
Transfers Out	78,561,697	87,908,883	91,369,824	106,259,682	16.3%
Reserves - Operating	0	0	39,390,185	42,557,989	8.0%
Reserves - Capital	0	0	634,837	518,789	-18.3%
Reserves - Assigned	0	0	6,590,705	5,691,809	-13.6%
Reserves - Restricted	0	0	69,510	69,510	-%
Reserves - Stability	0	0	6,131,397	3,878,419	-36.7%
Non-Operating Expenditures	80,712,834	90,577,946	150,163,178	167,735,285	11.7%
Total Expenditures	176,549,991	189,467,329	262,550,131	288,591,452	9.9%

**SUMMARY BY CATEGORY
001-GENERAL FUND**

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	110,220,931	117,502,992	131,002,444	140,722,639	7.4%
PY Delinquent Ad Valorem Tax	353,074	490,626	354,707	31,000	-91.3%
Other Taxes	19,212,313	19,621,632	19,187,159	19,243,745	0.3%
Permits, Fees & Special Assessments	3,783,872	6,944,283	4,675,576	4,611,010	-1.4%
Intergovernmental Revenue	25,862,278	27,219,188	27,968,786	31,058,606	11.0%
Charges For Services	1,775,984	2,323,961	2,545,047	2,925,629	15.0%
Judgment, Fines & Forfeits	1,348,681	1,405,904	1,289,653	1,223,739	-5.1%
Miscellaneous Revenues	5,614,205	2,586,671	1,552,393	2,182,809	40.6%
Less 5% Statutory Reduction	0	0	-9,407,080	-10,056,709	6.9%
Operating Revenues	168,171,338	178,095,257	179,168,685	191,942,468	7.1%
Transfers In	9,210,201	13,261,000	9,774,555	10,701,395	9.5%
Other Sources	4,104,362	5,090,814	2,284,039	2,256,000	-1.2%
Fund Balance	0	0	71,322,852	79,261,415	11.1%
Non Operating Revenues	13,314,563	18,351,814	83,381,446	92,218,810	10.6%
Total Revenues	181,485,901	196,447,070	262,550,131	284,161,278	8.2%
EXPENDITURES					
Personal Services	49,754,811	50,132,150	55,281,911	57,935,578	4.8%
Operating Expenses	44,992,505	47,139,601	53,426,492	59,225,822	10.9%
Capital Outlay	1,089,840	1,617,632	3,678,550	3,694,767	0.4%
Operating Expenditures	95,837,157	98,889,383	112,386,953	120,856,167	7.5%
Grants and Aids	1,651,729	2,169,654	3,328,479	8,759,087	163.2%
Transfers Out	77,667,165	85,579,006	91,369,824	101,829,508	11.4%
Reserves - Operating	0	0	39,390,185	42,557,989	8.0%
Reserves - Capital	0	0	634,837	518,789	-18.3%
Reserves - Assigned	0	0	6,590,705	5,691,809	-13.6%
Reserves - Restricted	0	0	69,510	69,510	-%
Reserves - Stability	0	0	6,131,397	3,878,419	-36.7%
Non-Operating Expenditures	79,818,302	88,248,069	150,163,178	163,305,111	8.8%
Total Expenditures	175,655,459	187,137,452	262,550,131	284,161,278	8.2%

SUMMARY BY CATEGORY
010-DESIGNATED AD VALOREM TAX

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Transfers In	894,532	2,329,877	0	4,430,174	- %
<i>Non Operating Revenues</i>	894,532	2,329,877	0	4,430,174	- %
Total Revenues	894,532	2,329,877	0	4,430,174	- %
EXPENDITURES					
Transfers Out	894,532	2,329,877	0	4,430,174	- %
<i>Non-Operating Expenditures</i>	894,532	2,329,877	0	4,430,174	- %
Total Expenditures	894,532	2,329,877	0	4,430,174	- %

SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	19,485,734	20,778,706	23,864,082	25,637,618	7.4%
PY Delinquent Ad Valorem Tax	123,704	29,982	65,500	50,000	-23.7%
Other Taxes	48,865,165	53,029,642	56,154,016	62,689,755	11.6%
Permits, Fees & Special Assessments	30,859,362	39,534,960	52,512,883	54,835,953	4.4%
Intergovernmental Revenue	25,901,321	24,581,896	44,681,325	52,883,189	18.4%
Charges For Services	13,693,135	14,699,413	13,591,321	12,856,740	-5.4%
Judgment, Fines & Forfeits	829,240	1,170,646	1,139,150	1,338,056	17.5%
Miscellaneous Revenues	3,966,169	3,168,402	1,450,507	1,608,143	10.9%
Less 5% Statutory Reduction	0	0	-7,847,791	-8,420,060	7.3%
Operating Revenues	<u>143,723,830</u>	<u>156,993,647</u>	<u>185,610,993</u>	<u>203,479,394</u>	<u>9.6%</u>
Transfers In	11,529,116	14,872,578	15,088,889	16,053,173	6.4%
Other Sources	1,072,340	6,977,077	417,059	19,624,159	4,605.4%
Fund Balance	0	0	166,669,125	173,001,786	3.8%
Non Operating Revenues	<u>12,601,456</u>	<u>21,849,656</u>	<u>182,175,073</u>	<u>208,679,118</u>	<u>14.5%</u>
Total Revenues	<u><u>156,325,285</u></u>	<u><u>178,843,303</u></u>	<u><u>367,786,066</u></u>	<u><u>412,158,512</u></u>	<u><u>12.1%</u></u>
EXPENDITURES					
Personal Services	47,055,622	47,637,536	52,283,501	54,771,706	4.8%
Operating Expenses	64,650,077	77,123,703	95,677,174	102,774,804	7.4%
Capital Outlay	16,726,448	14,940,884	73,950,542	96,071,684	29.9%
Operating Expenditures	<u>128,432,148</u>	<u>139,702,123</u>	<u>221,911,217</u>	<u>253,618,194</u>	<u>14.3%</u>
Debt Service	126,880	494,546	2,285,417	4,589,653	100.8%
Grants and Aids	2,142,113	256,399	457,146	972,961	112.8%
Transfers Out	20,085,269	18,566,874	20,179,620	25,063,414	24.2%
Reserves - Operating	0	0	38,483,601	34,553,138	-10.2%
Reserves - Debt	0	0	25,373	304,269	1,099.2%
Reserves - Capital	0	0	31,919,977	25,924,644	-18.8%
Reserves - Assigned	0	0	37,323,903	41,061,880	10.0%
Reserves - Restricted	0	0	8,479,947	8,557,547	0.9%
Reserves - Stability	0	0	6,719,865	17,512,812	160.6%
Non-Operating Expenditures	<u>22,354,263</u>	<u>19,317,819</u>	<u>145,874,849</u>	<u>158,540,318</u>	<u>8.7%</u>
Total Expenditures	<u><u>150,786,410</u></u>	<u><u>159,019,942</u></u>	<u><u>367,786,066</u></u>	<u><u>412,158,512</u></u>	<u><u>12.1%</u></u>

SUMMARY BY CATEGORY
101-TDT RIDA TAX BOND 2012 PROJECT

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	8,611,558	8,762,315	1.8%
<i>Non Operating Revenues</i>	0	0	8,611,558	8,762,315	1.8%
Total Revenues	455	402	8,611,558	8,762,315	1.8%
EXPENDITURES					
Operating Expenses	343,049	343,049	343,049	343,049	- %
<i>Operating Expenditures</i>	343,890	343,049	343,049	343,049	- %
Reserves - Restricted	0	0	8,268,509	8,419,266	1.8%
<i>Non-Operating Expenditures</i>	0	0	8,268,509	8,419,266	1.8%
Total Expenditures	343,890	343,049	8,611,558	8,762,315	1.8%

SUMMARY BY CATEGORY
102-TRANSPORTATION TRUST FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	8,282,413	8,241,805	14,278,775	9,182,425	-35.7%
Permits, Fees & Special Assessments	25,250	189,257	49,859	213,255	327.7%
Intergovernmental Revenue	1,852,387	1,910,165	1,895,899	1,910,841	0.8%
Charges For Services	27,395	64,735	25,500	25,500	- %
Miscellaneous Revenues	162,844	211,716	22,314	168,989	657.3%
Less 5% Statutory Reduction	0	0	-813,618	-575,051	-29.3%
Operating Revenues	<u>10,354,488</u>	<u>10,617,678</u>	<u>15,458,729</u>	<u>10,925,959</u>	-29.3%
Transfers In	3,497,111	3,272,041	4,383,893	4,450,569	1.5%
Fund Balance	0	0	4,137,106	3,517,707	-15.0%
Non Operating Revenues	<u>3,497,111</u>	<u>3,272,041</u>	<u>8,520,999</u>	<u>7,968,276</u>	-6.5%
Total Revenues	<u><u>13,851,599</u></u>	<u><u>13,889,719</u></u>	<u><u>23,979,728</u></u>	<u><u>18,894,235</u></u>	<u><u>-21.2%</u></u>
EXPENDITURES					
Personal Services	7,183,860	7,559,542	8,707,325	9,288,021	6.7%
Operating Expenses	4,487,947	4,063,410	11,977,515	5,773,752	-51.8%
Capital Outlay	69,350	196,098	508,575	262,510	-48.4%
Operating Expenditures	<u>11,741,157</u>	<u>11,819,051</u>	<u>21,193,415</u>	<u>15,324,283</u>	-27.7%
Debt Service	0	0	0	554,551	- %
Transfers Out	1,553,287	1,950,824	2,036,313	2,586,652	27.0%
Reserves - Operating	0	0	750,000	428,749	-42.8%
Non-Operating Expenditures	<u>1,553,287</u>	<u>1,950,824</u>	<u>2,786,313</u>	<u>3,569,952</u>	28.1%
Total Expenditures	<u><u>13,294,444</u></u>	<u><u>13,769,875</u></u>	<u><u>23,979,728</u></u>	<u><u>18,894,235</u></u>	<u><u>-21.2%</u></u>

SUMMARY BY CATEGORY
103-DRUG ABUSE TREATMENT FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Judgment, Fines & Forfeits	81,094	83,613	87,635	75,397	-14.0%
Less 5% Statutory Reduction	0	0	-4,382	-3,770	-14.0%
<i>Operating Revenues</i>	<u>81,085</u>	<u>83,669</u>	<u>83,253</u>	<u>71,627</u>	-14.0%
Total Revenues	<u>81,085</u>	<u>83,669</u>	<u>107,243</u>	<u>71,627</u>	<u>-33.2%</u>
EXPENDITURES					
Transfers Out	57,843	94,386	107,243	71,627	-33.2%
<i>Non-Operating Expenditures</i>	<u>57,843</u>	<u>94,386</u>	<u>107,243</u>	<u>71,627</u>	-33.2%
Total Expenditures	<u>57,843</u>	<u>94,386</u>	<u>107,243</u>	<u>71,627</u>	<u>-33.2%</u>

SUMMARY BY CATEGORY
104-TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	27,055,168	29,858,558	27,916,827	29,833,414	6.9%
Charges For Services	3,257,625	3,428,598	3,433,454	2,335,337	-32.0%
Miscellaneous Revenues	990,905	862,740	468,623	434,166	-7.4%
Less 5% Statutory Reduction	0	0	-1,590,945	-1,630,146	2.5%
Operating Revenues	<u>31,303,699</u>	<u>34,149,896</u>	<u>30,227,959</u>	<u>30,972,771</u>	2.5%
Other Sources	129,208	134,662	120,000	120,000	- %
Fund Balance	0	0	43,895,725	41,531,444	-5.4%
Non Operating Revenues	<u>129,208</u>	<u>282,813</u>	<u>44,015,725</u>	<u>41,651,444</u>	-5.4%
Total Revenues	<u><u>31,432,907</u></u>	<u><u>34,432,709</u></u>	<u><u>74,243,684</u></u>	<u><u>72,624,215</u></u>	<u><u>-2.2%</u></u>
EXPENDITURES					
Personal Services	3,975,185	2,190,421	2,523,810	2,574,139	2.0%
Operating Expenses	10,202,853	19,003,026	20,466,667	19,404,564	-5.2%
Capital Outlay	2,326,510	4,393,683	5,773,033	4,835,014	-16.2%
Operating Expenditures	<u>16,504,548</u>	<u>25,587,130</u>	<u>28,763,510</u>	<u>26,813,717</u>	-6.8%
Transfers Out	3,972,402	4,189,537	4,421,935	4,012,176	-9.3%
Reserves - Operating	0	0	7,049,620	7,236,442	2.7%
Reserves - Capital	0	0	4,500,000	4,500,000	- %
Reserves - Assigned	0	0	29,282,565	30,061,880	2.7%
Non-Operating Expenditures	<u>5,135,725</u>	<u>4,190,273</u>	<u>45,480,174</u>	<u>45,810,498</u>	0.7%
Total Expenditures	<u><u>21,640,273</u></u>	<u><u>29,777,404</u></u>	<u><u>74,243,684</u></u>	<u><u>72,624,215</u></u>	<u><u>-2.2%</u></u>

SUMMARY BY CATEGORY
105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	6,763,792	7,464,640	6,979,207	7,458,354	6.9%
Miscellaneous Revenues	374,801	86,235	64,552	64,552	- %
Less 5% Statutory Reduction	0	0	-352,188	-376,145	6.8%
Operating Revenues	<u>7,138,593</u>	<u>7,550,874</u>	<u>6,691,571</u>	<u>7,146,761</u>	6.8%
Other Sources	32,302	34,686	20,000	20,000	- %
Fund Balance	0	0	14,319,459	17,029,362	18.9%
Non Operating Revenues	<u>32,302</u>	<u>34,686</u>	<u>14,339,459</u>	<u>17,049,362</u>	18.9%
Total Revenues	<u><u>7,170,895</u></u>	<u><u>7,585,560</u></u>	<u><u>21,031,030</u></u>	<u><u>24,196,123</u></u>	<u><u>15.0%</u></u>
EXPENDITURES					
Operating Expenses	6,312,847	4,961,506	2,435,539	2,442,726	0.3%
Operating Expenditures	<u>6,312,847</u>	<u>4,961,506</u>	<u>2,435,539</u>	<u>2,442,726</u>	0.3%
Transfers Out	3,215,984	2,974,434	2,844,068	4,661,536	63.9%
Reserves - Operating	0	0	6,177,131	3,744,934	-39.4%
Reserves - Assigned	0	0	7,364,931	11,000,000	49.4%
Reserves - Stability	0	0	659,361	2,346,927	255.9%
Non-Operating Expenditures	<u>3,238,484</u>	<u>2,974,434</u>	<u>18,595,491</u>	<u>21,753,397</u>	17.0%
Total Expenditures	<u><u>9,551,331</u></u>	<u><u>7,935,939</u></u>	<u><u>21,031,030</u></u>	<u><u>24,196,123</u></u>	<u><u>15.0%</u></u>

SUMMARY BY CATEGORY
106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	6,763,792	7,464,640	6,979,207	7,458,354	6.9%
Miscellaneous Revenues	43,070	41,992	37,866	37,866	- %
Less 5% Statutory Reduction	0	0	-350,854	-374,811	6.8%
Operating Revenues	<u>6,806,862</u>	<u>7,506,632</u>	<u>6,666,219</u>	<u>7,121,409</u>	6.8%
Fund Balance	0	0	7,528,928	7,157,018	-4.9%
Non Operating Revenues	<u>32,302</u>	<u>34,686</u>	<u>7,528,928</u>	<u>7,157,018</u>	-4.9%
Total Revenues	<u><u>6,839,164</u></u>	<u><u>7,541,318</u></u>	<u><u>14,195,147</u></u>	<u><u>14,278,427</u></u>	<u><u>0.6%</u></u>
EXPENDITURES					
Operating Expenses	6,931,244	6,039,999	8,833,714	9,840,901	11.4%
Operating Expenditures	<u>6,931,244</u>	<u>6,039,999</u>	<u>8,833,714</u>	<u>9,840,901</u>	11.4%
Transfers Out	186,168	93,217	121,529	111,952	-7.9%
Reserves - Operating	0	0	3,646,506	2,424,367	-33.5%
Reserves - Stability	0	0	1,593,398	1,901,207	19.3%
Non-Operating Expenditures	<u>186,168</u>	<u>93,217</u>	<u>5,361,433</u>	<u>4,437,526</u>	-17.2%
Total Expenditures	<u><u>7,117,411</u></u>	<u><u>6,133,216</u></u>	<u><u>14,195,147</u></u>	<u><u>14,278,427</u></u>	<u><u>0.6%</u></u>

SUMMARY BY CATEGORY
107-LIBRARY DISTRICT FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	4,241,057	4,520,392	5,892,659	6,329,217	7.4%
Intergovernmental Revenue	188,732	283,699	189,143	183,512	-3.0%
Charges For Services	83,352	92,946	74,305	73,245	-1.4%
Judgment, Fines & Forfeits	105,516	87,565	103,556	85,361	-17.6%
Miscellaneous Revenues	183,322	157,726	133,969	147,794	10.3%
Less 5% Statutory Reduction	0	0	-310,225	-331,781	6.9%
Operating Revenues	4,816,287	5,161,923	6,083,407	6,487,348	6.6%
Fund Balance	0	0	9,367,036	7,105,339	-24.1%
Non Operating Revenues	32,620	5,616,223	9,367,036	7,105,339	-24.1%
Total Revenues	4,848,907	10,778,146	15,450,443	13,592,687	-12.0%
EXPENDITURES					
Personal Services	108,684	59,178	56,647	58,935	4.0%
Operating Expenses	5,413,263	5,291,471	5,902,667	5,913,901	0.2%
Capital Outlay	442,937	490,107	5,251,613	3,254,687	-38.0%
Operating Expenditures	5,964,884	5,840,756	11,210,927	9,227,523	-17.7%
Debt Service	0	325,378	557,791	557,791	-%
Transfers Out	548,337	513,154	526,420	439,751	-16.5%
Reserves - Operating	0	0	1,428,540	1,363,796	-4.5%
Reserves - Debt	0	0	0	278,896	-%
Reserves - Stability	0	0	1,726,765	1,724,930	-0.1%
Non-Operating Expenditures	548,337	838,533	4,239,516	4,365,164	3.0%
Total Expenditures	6,513,221	6,679,288	15,450,443	13,592,687	-12.0%

SUMMARY BY CATEGORY
109-LAW ENFORCEMENT TRUST FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	2,078	2,286	1,100	1,900	72.7%
Less 5% Statutory Reduction	0	0	-55	-95	72.7%
<i>Operating Revenues</i>	<u>2,078</u>	<u>2,286</u>	<u>1,045</u>	<u>1,805</u>	<u>72.7%</u>
Other Sources	76,163	547,452	277,059	175,000	-36.8%
Fund Balance	0	0	602,905	538,291	-10.7%
<i>Non Operating Revenues</i>	<u>76,163</u>	<u>547,452</u>	<u>879,964</u>	<u>713,291</u>	<u>-18.9%</u>
Total Revenues	<u><u>78,241</u></u>	<u><u>549,737</u></u>	<u><u>881,009</u></u>	<u><u>715,096</u></u>	<u><u>-18.8%</u></u>
EXPENDITURES					
Transfers Out	202,000	58,000	881,009	715,096	-18.8%
<i>Non-Operating Expenditures</i>	<u>202,000</u>	<u>58,000</u>	<u>881,009</u>	<u>715,096</u>	<u>-18.8%</u>
Total Expenditures	<u><u>202,000</u></u>	<u><u>58,000</u></u>	<u><u>881,009</u></u>	<u><u>715,096</u></u>	<u><u>-18.8%</u></u>

SUMMARY BY CATEGORY
111-SHIP STATE HOUSING INITIATIVE PROGRAM

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	412,339	697,320	1,048,380	2,199,145	109.8%
Charges For Services	9,678	27,891	2,000	2,000	- %
Less 5% Statutory Reduction	0	0	-52,519	-110,058	109.6%
<i>Operating Revenues</i>	<u>498,289</u>	<u>730,011</u>	<u>997,861</u>	<u>2,091,087</u>	<u>109.6%</u>
Fund Balance	0	0	592,784	594,472	0.3%
<i>Non Operating Revenues</i>	<u>0</u>	<u>492</u>	<u>592,784</u>	<u>594,472</u>	<u>0.3%</u>
Total Revenues	<u><u>498,289</u></u>	<u><u>730,503</u></u>	<u><u>1,590,645</u></u>	<u><u>2,685,559</u></u>	<u><u>68.8%</u></u>
EXPENDITURES					
Personal Services	69,004	48,234	65,634	68,974	5.1%
Operating Expenses	336,350	199,689	1,525,011	2,616,585	71.6%
<i>Operating Expenditures</i>	<u>405,355</u>	<u>247,923</u>	<u>1,590,645</u>	<u>2,685,559</u>	<u>68.8%</u>
Total Expenditures	<u><u>405,355</u></u>	<u><u>247,923</u></u>	<u><u>1,590,645</u></u>	<u><u>2,685,559</u></u>	<u><u>68.8%</u></u>

SUMMARY BY CATEGORY
112-EMERGENCY(911)COMMUNICATIONS

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	1,194,072	1,245,536	1,282,538	1,282,538	- %
Charges For Services	10,714	14,227	14,723	14,723	- %
Miscellaneous Revenues	1,195	4,134	2,800	2,800	- %
Less 5% Statutory Reduction	0	0	-65,003	-65,003	- %
Operating Revenues	<u>1,205,981</u>	<u>1,263,897</u>	<u>1,235,058</u>	<u>1,235,058</u>	- %
Fund Balance	0	0	1,253,502	1,253,502	- %
Non Operating Revenues	<u>388,117</u>	<u>174,909</u>	<u>1,253,502</u>	<u>1,253,502</u>	- %
Total Revenues	<u><u>1,594,098</u></u>	<u><u>1,438,806</u></u>	<u><u>2,488,560</u></u>	<u><u>2,488,560</u></u>	- %
EXPENDITURES					
Transfers Out	1,955,666	1,287,589	1,357,523	1,396,871	2.9%
Reserves - Operating	0	0	355,505	354,880	-0.2%
Reserves - Capital	0	0	775,532	736,809	-5.0%
Non-Operating Expenditures	<u>1,955,666</u>	<u>1,287,589</u>	<u>2,488,560</u>	<u>2,488,560</u>	- %
Total Expenditures	<u><u>1,955,666</u></u>	<u><u>1,287,589</u></u>	<u><u>2,488,560</u></u>	<u><u>2,488,560</u></u>	- %

SUMMARY BY CATEGORY
113-BUENAVENTURA LAKES MSBU

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	106,365	40,796	-61.6%
<i>Non Operating Revenues</i>	0	0	106,365	40,796	-61.6%
Total Revenues	0	428	106,365	40,796	-61.6%
EXPENDITURES					
Capital Outlay	99,976	5,240	106,365	40,796	-61.6%
<i>Operating Expenditures</i>	99,976	5,240	106,365	40,796	-61.6%
Total Expenditures	528,956	5,240	106,365	40,796	-61.6%

SUMMARY BY CATEGORY
115-COURT FACILITIES FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	1,851,349	1,810,718	1,846,891	1,518,196	-17.8%
Miscellaneous Revenues	55,843	56,141	24,056	24,056	- %
Less 5% Statutory Reduction	0	0	-93,547	-77,113	-17.6%
<i>Operating Revenues</i>	<u>1,907,191</u>	<u>1,866,859</u>	<u>1,777,400</u>	<u>1,465,139</u>	<u>-17.6%</u>
Fund Balance	0	0	9,477,580	10,935,789	15.4%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>9,477,580</u>	<u>10,935,789</u>	<u>15.4%</u>
Total Revenues	<u>1,907,191</u>	<u>1,866,859</u>	<u>11,254,980</u>	<u>12,400,928</u>	<u>10.2%</u>
EXPENDITURES					
Operating Expenses	0	1,350	0	280,000	- %
Capital Outlay	351,116	0	1,374,808	1,099,841	-20.0%
<i>Operating Expenditures</i>	<u>351,116</u>	<u>1,350</u>	<u>1,374,808</u>	<u>1,379,841</u>	<u>0.4%</u>
Transfers Out	640,333	569,279	648,278	654,772	1.0%
Reserves - Operating	0	0	258,004	183,451	-28.9%
Reserves - Capital	0	0	8,954,072	10,184,927	13.7%
Reserves - Stability	0	0	19,818	-2,063	-110.4%
<i>Non-Operating Expenditures</i>	<u>640,333</u>	<u>569,279</u>	<u>9,880,172</u>	<u>11,021,087</u>	<u>11.5%</u>
Total Expenditures	<u>991,449</u>	<u>570,629</u>	<u>11,254,980</u>	<u>12,400,928</u>	<u>10.2%</u>

SUMMARY BY CATEGORY
118-HOMELESS PREVENTION & RAPID REHOUSING

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	91,305	306,858	928,915	554,864	-40.3%
<i>Operating Revenues</i>	91,305	306,858	928,915	554,864	-40.3%
Total Revenues	91,305	306,858	928,915	554,864	-40.3%
EXPENDITURES					
Operating Expenses	91,305	302,133	890,728	554,864	-37.7%
<i>Operating Expenditures</i>	91,305	302,133	928,915	554,864	-40.3%
Total Expenditures	91,305	302,133	928,915	554,864	-40.3%

SUMMARY BY CATEGORY
122-NEIGHBORHOOD STABIL PROGRAM 3

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	294,564	477,355	286,518	208,652	-27.2%
<i>Operating Revenues</i>	504,291	613,084	286,518	208,652	-27.2%
Total Revenues	<u>504,291</u>	<u>613,643</u>	<u>286,518</u>	<u>208,652</u>	<u>-27.2%</u>
EXPENDITURES					
Operating Expenses	452,144	555,659	286,518	208,652	-27.2%
<i>Operating Expenditures</i>	502,667	567,303	286,518	208,652	-27.2%
Total Expenditures	<u>502,667</u>	<u>567,303</u>	<u>286,518</u>	<u>208,652</u>	<u>-27.2%</u>

SUMMARY BY CATEGORY
123-TDT REF & IMP 2012 PROJECT

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Fund Balance	0	0	11,111,407	10,480,681	-5.7%
<i>Non Operating Revenues</i>	0	0	11,111,407	10,480,681	-5.7%
Total Revenues	70,491	62,461	11,111,407	10,480,681	-5.7%
EXPENDITURES					
Capital Outlay	0	0	10,435,000	10,067,573	-3.5%
<i>Operating Expenditures</i>	0	0	10,435,000	10,067,573	-3.5%
Reserves - Capital	0	0	0	413,108	- %
<i>Non-Operating Expenditures</i>	0	0	676,407	413,108	-38.9%
Total Expenditures	0	0	11,111,407	10,480,681	-5.7%

SUMMARY BY CATEGORY
124-ENVIRONMENTAL LAND ACQUISITIONS

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	63,177	45,152	14,751	14,751	- %
Less 5% Statutory Reduction	0	0	-17,640	-738	-95.8%
Operating Revenues	<u>298,480</u>	<u>327,033</u>	<u>335,153</u>	<u>14,013</u>	<u>-95.8%</u>
Fund Balance	0	0	260,021	1,436,447	452.4%
Non Operating Revenues	<u>26,932</u>	<u>26,081</u>	<u>260,021</u>	<u>1,436,447</u>	<u>452.4%</u>
Total Revenues	<u><u>325,412</u></u>	<u><u>353,114</u></u>	<u><u>595,174</u></u>	<u><u>1,450,460</u></u>	<u><u>143.7%</u></u>
EXPENDITURES					
Personal Services	272,118	302,646	333,822	314,159	-5.9%
Operating Expenses	112,530	85,623	74,444	11,652	-84.3%
Operating Expenditures	<u>684,647</u>	<u>3,560,644</u>	<u>408,266</u>	<u>325,811</u>	<u>-20.2%</u>
Transfers Out	115,104	108,496	153,150	165,584	8.1%
Reserves - Capital	0	0	33,758	959,065	2,741.0%
Non-Operating Expenditures	<u>115,104</u>	<u>108,496</u>	<u>186,908</u>	<u>1,124,649</u>	<u>501.7%</u>
Total Expenditures	<u><u>799,752</u></u>	<u><u>3,669,139</u></u>	<u><u>595,174</u></u>	<u><u>1,450,460</u></u>	<u><u>143.7%</u></u>

SUMMARY BY CATEGORY
125-ENVIRONMENTAL LAND MAINTENANCE

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	591,538	600,656	644,068	1,054,870	63.8%
Less 5% Statutory Reduction	0	0	-32,203	-52,744	63.8%
Operating Revenues	<u>645,600</u>	<u>856,781</u>	<u>611,865</u>	<u>1,002,126</u>	<u>63.8%</u>
Fund Balance	0	0	2,131,619	1,120,242	-47.4%
Non Operating Revenues	<u>5,136</u>	<u>3,283</u>	<u>2,131,619</u>	<u>1,120,242</u>	<u>-47.4%</u>
Total Revenues	<u>650,737</u>	<u>860,064</u>	<u>2,743,484</u>	<u>2,122,368</u>	<u>-22.6%</u>
EXPENDITURES					
Operating Expenses	127,993	372,533	338,368	306,470	-9.4%
Capital Outlay	1,238,838	646,456	2,288,032	1,523,083	-33.4%
Operating Expenditures	<u>1,366,831</u>	<u>1,018,989</u>	<u>2,626,400</u>	<u>1,829,553</u>	<u>-30.3%</u>
Transfers Out	31,912	24,870	29,279	38,197	30.5%
Reserves - Operating	0	0	87,805	86,605	-1.4%
Reserves - Capital	0	0	0	-8,918	-
Reserves - Stability	0	0	0	176,931	-
Non-Operating Expenditures	<u>31,912</u>	<u>24,870</u>	<u>117,084</u>	<u>292,815</u>	<u>150.1%</u>
Total Expenditures	<u>1,398,743</u>	<u>1,043,859</u>	<u>2,743,484</u>	<u>2,122,368</u>	<u>-22.6%</u>

SUMMARY BY CATEGORY
128-SUBDIVISION POND MSBU

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	484,314	562,707	476,567	670,005	40.6%
Less 5% Statutory Reduction	0	0	-23,828	-33,497	40.6%
<i>Operating Revenues</i>	<u>487,684</u>	<u>606,180</u>	<u>452,739</u>	<u>636,508</u>	40.6%
Fund Balance	0	0	236,311	224,914	-4.8%
<i>Non Operating Revenues</i>	<u>221,566</u>	<u>1,024</u>	<u>236,311</u>	<u>224,914</u>	-4.8%
Total Revenues	<u><u>709,250</u></u>	<u><u>607,204</u></u>	<u><u>689,050</u></u>	<u><u>861,422</u></u>	<u><u>25.0%</u></u>
EXPENDITURES					
Operating Expenses	402,345	456,242	552,534	726,289	31.4%
<i>Operating Expenditures</i>	<u>402,345</u>	<u>456,242</u>	<u>552,534</u>	<u>726,289</u>	31.4%
Transfers Out	134,265	170,593	136,516	135,133	-1.0%
<i>Non-Operating Expenditures</i>	<u>134,265</u>	<u>170,593</u>	<u>136,516</u>	<u>135,133</u>	-1.0%
Total Expenditures	<u><u>536,610</u></u>	<u><u>626,835</u></u>	<u><u>689,050</u></u>	<u><u>861,422</u></u>	<u><u>25.0%</u></u>

SUMMARY BY CATEGORY
129-STREET LIGHTING MSBU

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	325,024	272,809	299,667	240,700	-19.7%
Less 5% Statutory Reduction	0	0	-15,097	-12,035	-20.3%
<i>Operating Revenues</i>	<u>327,215</u>	<u>275,029</u>	<u>284,570</u>	<u>228,665</u>	-19.6%
Fund Balance	0	0	139,630	160,886	15.2%
<i>Non Operating Revenues</i>	<u>161,410</u>	<u>17,521</u>	<u>139,630</u>	<u>160,886</u>	15.2%
Total Revenues	<u><u>488,625</u></u>	<u><u>292,550</u></u>	<u><u>424,200</u></u>	<u><u>389,551</u></u>	<u><u>-8.2%</u></u>
EXPENDITURES					
Operating Expenses	292,655	283,165	410,912	374,705	-8.8%
<i>Operating Expenditures</i>	<u>292,655</u>	<u>283,165</u>	<u>410,912</u>	<u>374,705</u>	-8.8%
Transfers Out	14,119	16,216	13,288	14,846	11.7%
<i>Non-Operating Expenditures</i>	<u>14,119</u>	<u>16,216</u>	<u>13,288</u>	<u>14,846</u>	11.7%
Total Expenditures	<u><u>306,774</u></u>	<u><u>299,381</u></u>	<u><u>424,200</u></u>	<u><u>389,551</u></u>	<u><u>-8.2%</u></u>

SUMMARY BY CATEGORY
130-COURT RELATED TECHNOLOGY FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	690,232	777,372	756,100	719,002	-4.9%
Miscellaneous Revenues	10,027	5,940	4,500	4,500	- %
Less 5% Statutory Reduction	0	0	-38,030	-36,175	-4.9%
Operating Revenues	<u>700,259</u>	<u>783,312</u>	<u>722,570</u>	<u>687,327</u>	-4.9%
Fund Balance	0	0	696,128	780,268	12.1%
Non Operating Revenues	<u>0</u>	<u>3,551</u>	<u>923,630</u>	<u>780,268</u>	-15.5%
Total Revenues	<u><u>700,259</u></u>	<u><u>786,863</u></u>	<u><u>1,646,200</u></u>	<u><u>1,467,595</u></u>	<u><u>-10.8%</u></u>
EXPENDITURES					
Personal Services	432,706	447,990	460,627	458,143	-0.5%
Operating Expenses	512,123	515,625	484,800	530,384	9.4%
Capital Outlay	145,772	184,641	435,900	142,400	-67.3%
Operating Expenditures	<u>1,090,601</u>	<u>1,148,256</u>	<u>1,381,327</u>	<u>1,130,927</u>	-18.1%
Transfers Out	91,685	46,456	61,204	67,236	9.9%
Reserves - Operating	0	0	203,669	82,575	-59.5%
Reserves - Stability	0	0	0	186,857	- %
Non-Operating Expenditures	<u>91,685</u>	<u>46,456</u>	<u>264,873</u>	<u>336,668</u>	27.1%
Total Expenditures	<u><u>1,182,286</u></u>	<u><u>1,194,712</u></u>	<u><u>1,646,200</u></u>	<u><u>1,467,595</u></u>	<u><u>-10.8%</u></u>

SUMMARY BY CATEGORY
134-COUNTYWIDE FIRE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	13,430,257	14,371,962	15,982,160	17,202,146	7.6%
PY Delinquent Ad Valorem Tax	108,090	47,192	65,500	50,000	-23.7%
Permits, Fees & Special Assessments	22,726,764	25,044,220	34,815,251	32,526,695	-6.6%
Intergovernmental Revenue	61,517	50,311	72,124	70,551	-2.2%
Charges For Services	6,909,350	7,674,228	6,728,491	7,159,613	6.4%
Miscellaneous Revenues	371,168	418,605	265,725	252,200	-5.1%
Less 5% Statutory Reduction	0	0	-2,896,462	-2,863,061	-1.2%
Operating Revenues	<u>43,607,145</u>	<u>47,606,518</u>	<u>55,032,789</u>	<u>54,398,144</u>	-1.2%
Transfers In	2,185,694	3,868,016	3,378,825	3,561,734	5.4%
Other Sources	318,621	946,836	0	3,371,659	-
Fund Balance	0	0	19,181,788	24,774,907	29.2%
Non Operating Revenues	<u>2,504,315</u>	<u>4,814,853</u>	<u>22,560,613</u>	<u>31,708,300</u>	40.5%
Total Revenues	<u><u>46,111,460</u></u>	<u><u>52,421,370</u></u>	<u><u>77,593,402</u></u>	<u><u>86,106,444</u></u>	<u><u>11.0%</u></u>
EXPENDITURES					
Personal Services	31,670,630	33,383,599	35,716,538	37,166,827	4.1%
Operating Expenses	9,385,719	9,671,929	10,602,918	12,086,597	14.0%
Capital Outlay	1,215,585	1,099,121	8,889,037	9,142,887	2.9%
Operating Expenditures	<u>42,271,934</u>	<u>44,154,649</u>	<u>55,208,493</u>	<u>58,396,311</u>	5.8%
Debt Service	126,880	169,168	177,626	3,477,311	1,857.7%
Transfers Out	5,003,978	5,405,680	5,896,959	8,971,497	52.1%
Reserves - Operating	0	0	15,337,828	14,288,829	-6.8%
Reserves - Debt	0	0	25,373	25,373	-
Reserves - Capital	0	0	947,123	947,123	-
Non-Operating Expenditures	<u>5,130,858</u>	<u>5,574,847</u>	<u>22,384,909</u>	<u>27,710,133</u>	23.8%
Total Expenditures	<u><u>47,402,792</u></u>	<u><u>49,729,497</u></u>	<u><u>77,593,402</u></u>	<u><u>86,106,444</u></u>	<u><u>11.0%</u></u>

SUMMARY BY CATEGORY
136-HOMESTEAD FORECLOSURE MEDIATION FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	118,335	78,600	69,200	71,760	3.7%
Less 5% Statutory Reduction	0	0	-3,460	-3,588	3.7%
Operating Revenues	<u>119,915</u>	<u>79,366</u>	<u>65,740</u>	<u>68,172</u>	3.7%
Fund Balance	0	0	41,026	71,503	74.3%
Non Operating Revenues	<u>0</u>	<u>1,445</u>	<u>41,026</u>	<u>71,503</u>	74.3%
Total Revenues	<u><u>119,915</u></u>	<u><u>80,811</u></u>	<u><u>106,766</u></u>	<u><u>139,675</u></u>	<u><u>30.8%</u></u>
EXPENDITURES					
Personal Services	129,346	132,806	54,236	55,858	3.0%
Operating Expenses	35,437	21,417	15,501	13,602	-12.3%
Operating Expenditures	<u>164,783</u>	<u>154,223</u>	<u>69,737</u>	<u>69,460</u>	-0.4%
Reserves - Restricted	0	0	37,029	70,215	89.6%
Non-Operating Expenditures	<u>37,263</u>	<u>46,546</u>	<u>37,029</u>	<u>70,215</u>	89.6%
Total Expenditures	<u><u>202,046</u></u>	<u><u>200,769</u></u>	<u><u>106,766</u></u>	<u><u>139,675</u></u>	<u><u>30.8%</u></u>

SUMMARY BY CATEGORY
137-HOME FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	0	0	657,395	1,253,629	90.7%
<i>Operating Revenues</i>	0	0	657,395	1,253,629	90.7%
Total Revenues	0	0	819,395	1,253,629	53.0%
EXPENDITURES					
Personal Services	0	0	54,279	41,876	-22.9%
Operating Expenses	0	0	502,158	663,828	32.2%
<i>Operating Expenditures</i>	0	0	556,437	705,704	26.8%
Grants and Aids	0	0	262,958	547,925	108.4%
<i>Non-Operating Expenditures</i>	0	0	262,958	547,925	108.4%
Total Expenditures	0	0	819,395	1,253,629	53.0%

SUMMARY BY CATEGORY
139-CRIMINAL JUSTICE TRAINING

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Judgment, Fines & Forfeits	101,321	102,533	104,989	100,283	-4.5%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-5,249</u>	<u>-5,014</u>	<u>-4.5%</u>
<i>Operating Revenues</i>	101,544	102,703	99,740	95,269	-4.5%
Fund Balance	<u>0</u>	<u>0</u>	<u>25,913</u>	<u>13,977</u>	<u>-46.1%</u>
<i>Non Operating Revenues</i>	0	0	25,913	13,977	-46.1%
Total Revenues	<u>101,544</u>	<u>102,703</u>	<u>125,653</u>	<u>109,246</u>	<u>-13.1%</u>
EXPENDITURES					
Transfers Out	<u>93,180</u>	<u>102,677</u>	<u>125,653</u>	<u>109,246</u>	<u>-13.1%</u>
<i>Non-Operating Expenditures</i>	93,180	102,677	125,653	109,246	-13.1%
Total Expenditures	<u>93,180</u>	<u>102,677</u>	<u>125,653</u>	<u>109,246</u>	<u>-13.1%</u>

SUMMARY BY CATEGORY
141-BOATING IMPROVEMENT FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	36,978	83,180	52,000	52,000	- %
Less 5% Statutory Reduction	0	0	-2,960	-2,600	-12.2%
Operating Revenues	<u>40,727</u>	<u>92,912</u>	<u>56,240</u>	<u>49,400</u>	-12.2%
Fund Balance	0	0	375,625	378,681	0.8%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>375,625</u>	<u>378,681</u>	0.8%
Total Revenues	<u>40,727</u>	<u>92,912</u>	<u>431,865</u>	<u>428,081</u>	<u>-0.9%</u>
EXPENDITURES					
Operating Expenses	30,444	8,546	0	32,300	- %
Capital Outlay	107,468	253,215	364,284	283,613	-22.1%
Operating Expenditures	<u>137,911</u>	<u>261,761</u>	<u>364,284</u>	<u>315,913</u>	-13.3%
Transfers Out	4,255	2,377	3,764	6,560	74.3%
Reserves - Operating	0	0	788	6,000	661.4%
Reserves - Capital	0	0	63,029	99,608	58.0%
Non-Operating Expenditures	<u>4,255</u>	<u>2,377</u>	<u>67,581</u>	<u>112,168</u>	66.0%
Total Expenditures	<u>142,166</u>	<u>264,138</u>	<u>431,865</u>	<u>428,081</u>	<u>-0.9%</u>

SUMMARY BY CATEGORY
142 - MOBILITY FEE EAST ZONE

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	1,497,312	1,363,975	-8.9%
Less 5% Statutory Reduction	0	0	-74,866	-68,199	-8.9%
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>1,295,776</u>	<u>-8.9%</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>1,295,776</u>	<u>-8.9%</u>
EXPENDITURES					
Capital Outlay	0	0	200,000	1,295,776	547.9%
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>1,250,000</u>	<u>1,295,776</u>	<u>3.7%</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>1,422,446</u>	<u>1,295,776</u>	<u>-8.9%</u>

SUMMARY BY CATEGORY
143 - MOBILITY FEE WEST ZONE

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	0	0	5,609,161	7,729,194	37.8%
Less 5% Statutory Reduction	0	0	-280,458	-386,460	37.8%
Operating Revenues	<u>0</u>	<u>0</u>	<u>5,328,703</u>	<u>7,342,734</u>	<u>37.8%</u>
Fund Balance	0	0	0	3,899,968	-
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,899,968</u>	<u>-</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>5,328,703</u></u>	<u><u>11,242,702</u></u>	<u><u>111.0%</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	500,000	-
Capital Outlay	0	0	4,824,970	8,306,185	72.1%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>4,824,970</u>	<u>8,806,185</u>	<u>82.5%</u>
Reserves - Operating	0	0	503,733	536,549	6.5%
Reserves - Capital	0	0	0	1,899,968	-
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>503,733</u>	<u>2,436,517</u>	<u>383.7%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>5,328,703</u></u>	<u><u>11,242,702</u></u>	<u><u>111.0%</u></u>

SUMMARY BY CATEGORY
145 - RED LIGHT CAMERAS

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Judgment, Fines & Forfeits	0	352,657	294,615	532,737	80.8%
Less 5% Statutory Reduction	0	0	-14,731	-26,637	80.8%
<i>Operating Revenues</i>	<u>0</u>	<u>352,862</u>	<u>279,884</u>	<u>506,100</u>	<u>80.8%</u>
Total Revenues	<u>0</u>	<u>352,862</u>	<u>279,884</u>	<u>506,100</u>	<u>80.8%</u>
EXPENDITURES					
Operating Expenses	0	352,470	230,784	457,000	98.0%
<i>Operating Expenditures</i>	<u>0</u>	<u>352,470</u>	<u>230,784</u>	<u>457,000</u>	<u>98.0%</u>
Reserves - Operating	0	0	49,100	49,100	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>49,100</u>	<u>49,100</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>352,470</u>	<u>279,884</u>	<u>506,100</u>	<u>80.8%</u>

SUMMARY BY CATEGORY
146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Other Sources	0	0	0	15,937,500	- %
<i>Non Operating Revenues</i>	0	0	0	15,937,500	- %
Total Revenues	0	0	0	15,937,500	- %
EXPENDITURES					
Capital Outlay	0	0	0	15,937,500	- %
<i>Operating Expenditures</i>	0	0	0	15,937,500	- %
Total Expenditures	0	0	0	15,937,500	- %

SUMMARY BY CATEGORY
148-BUILDING FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	3,074,124	7,902,642	4,400,371	5,694,840	29.4%
Charges For Services	99,631	122,031	96,269	128,759	33.7%
Miscellaneous Revenues	59,027	60,656	39,509	57,431	45.4%
Less 5% Statutory Reduction	0	0	-226,807	-294,052	29.6%
<i>Operating Revenues</i>	<u>3,241,662</u>	<u>8,085,329</u>	<u>4,309,342</u>	<u>5,586,978</u>	<u>29.6%</u>
Fund Balance	0	0	3,456,448	12,185,268	252.5%
<i>Non Operating Revenues</i>	<u>0</u>	<u>43,843</u>	<u>3,456,448</u>	<u>12,185,268</u>	<u>252.5%</u>
Total Revenues	<u>3,241,662</u>	<u>8,129,172</u>	<u>7,765,790</u>	<u>17,772,246</u>	<u>128.9%</u>
EXPENDITURES					
Personal Services	1,952,834	2,167,629	2,631,167	2,886,660	9.7%
Operating Expenses	444,051	671,069	418,403	439,929	5.1%
Capital Outlay	67,225	72,234	89,300	1,850,136	1,971.8%
<i>Operating Expenditures</i>	<u>2,464,110</u>	<u>2,910,932</u>	<u>3,138,870</u>	<u>5,176,725</u>	<u>64.9%</u>
Transfers Out	317,538	232,546	388,863	327,132	-15.9%
Reserves - Operating	0	0	719,883	758,954	5.4%
Reserves - Capital	0	0	1,500,000	1,500,000	-%
Reserves - Stability	0	0	2,018,174	10,009,435	396.0%
<i>Non-Operating Expenditures</i>	<u>317,538</u>	<u>232,546</u>	<u>4,626,920</u>	<u>12,595,521</u>	<u>172.2%</u>
Total Expenditures	<u>2,781,648</u>	<u>3,143,478</u>	<u>7,765,790</u>	<u>17,772,246</u>	<u>128.9%</u>

SUMMARY BY CATEGORY
149-EAST 192 CRA

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	44,125	58,827	127,034	189,064	48.8%
Fund Balance	0	0	97,593	101,556	4.1%
<i>Non Operating Revenues</i>	<u>44,125</u>	<u>58,827</u>	<u>224,627</u>	<u>290,620</u>	<u>29.4%</u>
Total Revenues	<u>44,252</u>	<u>59,286</u>	<u>224,627</u>	<u>290,620</u>	<u>29.4%</u>
EXPENDITURES					
Operating Expenses	175	343	61,546	61,546	- %
<i>Operating Expenditures</i>	<u>175</u>	<u>343</u>	<u>61,546</u>	<u>61,546</u>	<u>- %</u>
Transfers Out	0	0	810	2,367	192.2%
Reserves - Operating	0	0	0	176,707	- %
Reserves - Restricted	0	0	150,000	50,000	-66.7%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>163,081</u>	<u>229,074</u>	<u>40.5%</u>
Total Expenditures	<u>175</u>	<u>343</u>	<u>224,627</u>	<u>290,620</u>	<u>29.4%</u>

SUMMARY BY CATEGORY
150-WEST 192 DEVELOPMENT AUTHORITY

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	2,179	7,830	5,203	5,203	- %
Less 5% Statutory Reduction	0	0	-260	-260	- %
Operating Revenues	<u>2,179</u>	<u>7,830</u>	<u>4,943</u>	<u>4,943</u>	- %
Transfers In	761,073	1,295,377	2,627,867	2,550,693	-2.9%
Fund Balance	0	0	1,496,518	633,864	-57.6%
Non Operating Revenues	<u>761,073</u>	<u>1,295,377</u>	<u>4,124,385</u>	<u>3,184,557</u>	-22.8%
Total Revenues	<u><u>763,252</u></u>	<u><u>1,303,207</u></u>	<u><u>4,129,328</u></u>	<u><u>3,189,500</u></u>	<u><u>-22.8%</u></u>
EXPENDITURES					
Personal Services	66,283	179,767	317,723	350,526	10.3%
Operating Expenses	5,140	218,829	2,032,874	2,279,103	12.1%
Capital Outlay	0	0	73,038	3,000	-95.9%
Operating Expenditures	<u>71,423</u>	<u>398,596</u>	<u>2,423,635</u>	<u>2,632,629</u>	8.6%
Transfers Out	0	0	6,688	30,414	354.8%
Reserves - Operating	0	0	583,966	526,457	-9.8%
Non-Operating Expenditures	<u>0</u>	<u>0</u>	<u>1,705,693</u>	<u>556,871</u>	-67.4%
Total Expenditures	<u><u>71,423</u></u>	<u><u>398,596</u></u>	<u><u>4,129,328</u></u>	<u><u>3,189,500</u></u>	<u><u>-22.8%</u></u>

**SUMMARY BY CATEGORY
151-CDBG FUND**

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	1,553,356	1,002,283	2,842,450	2,144,243	-24.6%
<i>Operating Revenues</i>	1,553,356	1,002,283	2,842,450	2,144,243	-24.6%
Total Revenues	<u>1,553,356</u>	<u>1,007,739</u>	<u>2,842,450</u>	<u>2,144,243</u>	<u>-24.6%</u>
EXPENDITURES					
Personal Services	155,600	134,957	141,460	167,049	18.1%
Operating Expenses	293,868	726,804	2,540,990	1,642,194	-35.4%
<i>Operating Expenditures</i>	670,716	861,760	2,682,450	1,809,243	-32.6%
Grants and Aids	882,640	145,978	160,000	335,000	109.4%
<i>Non-Operating Expenditures</i>	882,640	145,978	160,000	335,000	109.4%
Total Expenditures	<u>1,553,356</u>	<u>1,007,738</u>	<u>2,842,450</u>	<u>2,144,243</u>	<u>-24.6%</u>

SUMMARY BY CATEGORY
152-MUNI SVCS TAX UNITS MSTU FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	987,833	1,005,376	1,007,153	1,051,385	4.4%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-50,360</u>	<u>-52,571</u>	4.4%
Operating Revenues	<u>993,343</u>	<u>970,380</u>	<u>956,793</u>	<u>998,814</u>	4.4%
Fund Balance	<u>0</u>	<u>0</u>	<u>308,463</u>	<u>376,157</u>	21.9%
Non Operating Revenues	<u>1,302</u>	<u>51,476</u>	<u>308,463</u>	<u>376,157</u>	21.9%
Total Revenues	<u><u>994,646</u></u>	<u><u>1,021,857</u></u>	<u><u>1,265,256</u></u>	<u><u>1,374,971</u></u>	<u><u>8.7%</u></u>
EXPENDITURES					
Operating Expenses	1,010,616	975,219	1,080,737	1,180,525	9.2%
Capital Outlay	<u>0</u>	<u>0</u>	<u>65,870</u>	<u>65,870</u>	- %
Operating Expenditures	<u>1,010,616</u>	<u>975,219</u>	<u>1,146,607</u>	<u>1,246,395</u>	8.7%
Transfers Out	73,341	77,031	76,538	86,464	13.0%
Reserves - Operating	<u>0</u>	<u>0</u>	<u>42,111</u>	<u>42,112</u>	- %
Non-Operating Expenditures	<u>73,341</u>	<u>77,031</u>	<u>118,649</u>	<u>128,576</u>	8.4%
Total Expenditures	<u><u>1,083,957</u></u>	<u><u>1,052,249</u></u>	<u><u>1,265,256</u></u>	<u><u>1,374,971</u></u>	<u><u>8.7%</u></u>

SUMMARY BY CATEGORY
153-MUNI SVCS BENEFIT UNITS MSBU FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	43,377	33,015	35,356	35,438	0.2%
Less 5% Statutory Reduction	0	0	-1,767	-1,771	0.2%
<i>Operating Revenues</i>	<u>43,660</u>	<u>33,261</u>	<u>33,589</u>	<u>33,667</u>	0.2%
Fund Balance	0	0	37,541	25,571	-31.9%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>37,541</u>	<u>25,571</u>	-31.9%
Total Revenues	<u><u>43,660</u></u>	<u><u>33,261</u></u>	<u><u>71,130</u></u>	<u><u>59,238</u></u>	<u><u>-16.7%</u></u>
EXPENDITURES					
Operating Expenses	26,228	24,800	35,537	29,916	-15.8%
<i>Operating Expenditures</i>	<u>26,228</u>	<u>24,800</u>	<u>35,537</u>	<u>29,916</u>	-15.8%
Transfers Out	3,500	8,002	8,052	8,102	0.6%
Reserves - Operating	0	0	3,132	3,154	0.7%
Reserves - Restricted	0	0	24,409	18,066	-26.0%
<i>Non-Operating Expenditures</i>	<u>3,500</u>	<u>8,002</u>	<u>35,593</u>	<u>29,322</u>	-17.6%
Total Expenditures	<u><u>29,728</u></u>	<u><u>32,802</u></u>	<u><u>71,130</u></u>	<u><u>59,238</u></u>	<u><u>-16.7%</u></u>

SUMMARY BY CATEGORY
154-CONSTITUTIONAL GAS TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	3,867,239	4,030,324	4,107,412	4,173,813	1.6%
Less 5% Statutory Reduction	0	0	-205,371	-208,691	1.6%
<i>Operating Revenues</i>	<u>3,874,791</u>	<u>4,052,399</u>	<u>3,902,041</u>	<u>3,965,122</u>	1.6%
Transfers In	1,710,000	4,772,929	3,514,185	4,232,832	20.4%
Fund Balance	0	0	1,329,941	1,488,431	11.9%
<i>Non Operating Revenues</i>	<u>1,710,000</u>	<u>4,772,929</u>	<u>4,844,126</u>	<u>5,721,263</u>	18.1%
Total Revenues	<u>5,584,791</u>	<u>8,825,328</u>	<u>8,746,167</u>	<u>9,686,385</u>	10.8%
EXPENDITURES					
Operating Expenses	3,787,223	6,784,134	6,750,000	7,529,693	11.6%
Capital Outlay	199,451	1,243,961	1,989,268	2,149,793	8.1%
<i>Operating Expenditures</i>	<u>3,986,674</u>	<u>8,028,095</u>	<u>8,739,268</u>	<u>9,679,486</u>	10.8%
Transfers Out	943,872	5,338	6,899	6,899	- %
<i>Non-Operating Expenditures</i>	<u>943,872</u>	<u>5,338</u>	<u>6,899</u>	<u>6,899</u>	- %
Total Expenditures	<u>4,930,546</u>	<u>8,033,433</u>	<u>8,746,167</u>	<u>9,686,385</u>	10.8%

SUMMARY BY CATEGORY
155-WEST 192 MSBU PHASE I

	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Percent Change
REVENUES					
Permits, Fees & Special Assessments	1,559,443	2,369,243	2,344,506	2,467,577	5.2%
Miscellaneous Revenues	226,595	269,837	93,879	104,758	11.6%
Less 5% Statutory Reduction	0	0	-121,919	-128,617	5.5%
Operating Revenues	1,786,038	2,639,080	2,316,466	2,443,718	5.5%
Fund Balance	0	0	2,465,160	1,909,402	-22.5%
Non Operating Revenues	29,636	48,738	2,465,160	1,909,402	-22.5%
Total Revenues	1,815,674	2,687,818	4,781,626	4,353,120	-9.0%
EXPENDITURES					
Personal Services	189,947	148,022	159,651	162,426	1.7%
Operating Expenses	1,986,320	2,083,337	2,252,723	2,482,059	10.2%
Capital Outlay	0	188,965	60,000	1,500	-97.5%
Operating Expenditures	2,176,267	2,420,324	2,472,374	2,645,985	7.0%
Transfers Out	65,369	55,450	102,327	91,910	-10.2%
Reserves - Operating	0	0	578,817	665,031	14.9%
Reserves - Stability	0	0	464,024	950,194	104.8%
Non-Operating Expenditures	65,369	55,450	2,309,252	1,707,135	-26.1%
Total Expenditures	2,241,636	2,475,774	4,781,626	4,353,120	-9.0%

SUMMARY BY CATEGORY
156-FEDERAL AND STATE GRANTS FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	5,965,890	2,488,587	20,379,559	25,631,777	25.8%
<i>Operating Revenues</i>	5,965,970	2,488,587	20,379,559	25,631,777	25.8%
Total Revenues	<u>5,965,970</u>	<u>2,488,587</u>	<u>20,379,559</u>	<u>25,631,777</u>	<u>25.8%</u>
EXPENDITURES					
Personal Services	112,330	157,871	204,050	223,974	9.8%
Operating Expenses	123,872	148,194	459,187	260,941	-43.2%
Capital Outlay	5,579,383	2,018,654	19,616,785	25,027,311	27.6%
<i>Operating Expenditures</i>	5,815,585	2,324,719	20,280,022	25,512,226	25.8%
Grants and Aids	73,649	109,684	34,188	90,036	163.4%
Transfers Out	76,737	54,184	65,349	29,515	-54.8%
<i>Non-Operating Expenditures</i>	150,386	163,868	99,537	119,551	20.1%
Total Expenditures	<u>5,965,970</u>	<u>2,488,587</u>	<u>20,379,559</u>	<u>25,631,777</u>	<u>25.8%</u>

SUMMARY BY CATEGORY
158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	572,278	544,764	487,034	746,330	53.2%
Judgment, Fines & Forfeits	528,230	544,278	548,355	544,278	-0.7%
Miscellaneous Revenues	438,311	32,826	29,165	27,244	-6.6%
Less 5% Statutory Reduction	0	0	-53,228	-65,893	23.8%
<i>Operating Revenues</i>	<u>1,538,819</u>	<u>1,121,868</u>	<u>1,011,326</u>	<u>1,251,959</u>	23.8%
Transfers In	626,031	735,568	667,583	1,068,281	60.0%
Fund Balance	0	0	1,834,133	2,156,928	17.6%
<i>Non Operating Revenues</i>	<u>626,031</u>	<u>735,568</u>	<u>2,501,716</u>	<u>3,225,209</u>	28.9%
Total Revenues	<u>2,164,850</u>	<u>1,857,436</u>	<u>3,513,042</u>	<u>4,477,168</u>	<u>27.4%</u>
EXPENDITURES					
Personal Services	200,524	204,319	224,384	293,459	30.8%
Operating Expenses	1,398,728	1,498,939	1,324,352	1,917,892	44.8%
Capital Outlay	308,531	0	1,361,600	1,386,599	1.8%
<i>Operating Expenditures</i>	<u>1,907,782</u>	<u>1,703,258</u>	<u>2,910,336</u>	<u>3,597,950</u>	23.6%
Transfers Out	66,403	91,663	99,837	126,530	26.7%
Reserves - Operating	0	0	493,859	534,294	8.2%
Reserves - Stability	0	0	0	218,394	-
<i>Non-Operating Expenditures</i>	<u>66,403</u>	<u>91,663</u>	<u>602,706</u>	<u>879,218</u>	45.9%
Total Expenditures	<u>1,974,185</u>	<u>1,794,921</u>	<u>3,513,042</u>	<u>4,477,168</u>	<u>27.4%</u>

SUMMARY BY CATEGORY
168-SECTION 8 FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	10,226,932	11,954,208	10,990,992	13,269,624	20.7%
Miscellaneous Revenues	12,446	14,203	0	1,200	- %
Less 5% Statutory Reduction	0	0	0	-60	- %
Operating Revenues	<u>10,239,378</u>	<u>11,968,411</u>	<u>10,990,992</u>	<u>13,270,764</u>	20.7%
Fund Balance	0	0	967,508	1,375,057	42.1%
Non Operating Revenues	<u>0</u>	<u>5,822</u>	<u>967,508</u>	<u>1,375,057</u>	42.1%
Total Revenues	<u><u>10,239,378</u></u>	<u><u>11,974,233</u></u>	<u><u>11,958,500</u></u>	<u><u>14,645,821</u></u>	<u><u>22.5%</u></u>
EXPENDITURES					
Personal Services	474,890	470,747	593,961	660,680	11.2%
Operating Expenses	9,639,030	11,067,477	11,364,539	13,985,141	23.1%
Operating Expenditures	<u>10,113,921</u>	<u>11,538,224</u>	<u>11,958,500</u>	<u>14,645,821</u>	22.5%
Total Expenditures	<u><u>10,113,921</u></u>	<u><u>11,538,224</u></u>	<u><u>11,958,500</u></u>	<u><u>14,645,821</u></u>	<u><u>22.5%</u></u>

SUMMARY BY CATEGORY
177-FIRE IMPACT FEE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	844,525	994,635	1,269,162	673,988	-46.9%
Miscellaneous Revenues	10,978	15,184	5,000	6,733	34.7%
Less 5% Statutory Reduction	0	0	-63,708	-34,036	-46.6%
<i>Operating Revenues</i>	<u>855,503</u>	<u>1,010,759</u>	<u>1,210,454</u>	<u>646,685</u>	<u>-46.6%</u>
Fund Balance	0	0	4,493,382	2,060,418	-54.1%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>4,493,382</u>	<u>2,060,418</u>	<u>-54.1%</u>
Total Revenues	<u>855,503</u>	<u>1,010,759</u>	<u>5,703,836</u>	<u>2,707,103</u>	<u>-52.5%</u>
EXPENDITURES					
Operating Expenses	37	809	62,294	2,200	-96.5%
Capital Outlay	0	99,428	3,673,879	989,940	-73.1%
<i>Operating Expenditures</i>	<u>37</u>	<u>100,237</u>	<u>3,736,173</u>	<u>992,140</u>	<u>-73.4%</u>
Transfers Out	3,256	6,057	6,379	25,667	302.4%
Reserves - Capital	0	0	1,961,284	1,689,296	-13.9%
<i>Non-Operating Expenditures</i>	<u>3,256</u>	<u>6,057</u>	<u>1,967,663</u>	<u>1,714,963</u>	<u>-12.8%</u>
Total Expenditures	<u>3,293</u>	<u>106,294</u>	<u>5,703,836</u>	<u>2,707,103</u>	<u>-52.5%</u>

SUMMARY BY CATEGORY
178-PARKS IMPACT FEE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	1,670,397	2,006,699	1,663,671	3,168,286	90.4%
Charges For Services	0	1,041	1,156	1,475	27.6%
Less 5% Statutory Reduction	0	0	-83,241	-158,488	90.4%
Operating Revenues	<u>1,706,628</u>	<u>2,046,274</u>	<u>1,581,586</u>	<u>3,011,273</u>	90.4%
Fund Balance	0	0	10,137,432	8,221,596	-18.9%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>10,137,432</u>	<u>8,221,596</u>	-18.9%
Total Revenues	<u><u>1,706,628</u></u>	<u><u>2,046,274</u></u>	<u><u>11,719,018</u></u>	<u><u>11,232,869</u></u>	<u><u>-4.1%</u></u>
EXPENDITURES					
Operating Expenses	12,557	74,785	335	158,100	47,094.0%
Capital Outlay	170,317	180,985	6,147,130	8,404,570	36.7%
Operating Expenditures	<u>182,873</u>	<u>255,770</u>	<u>6,147,465</u>	<u>8,562,670</u>	39.3%
Transfers Out	16,467	24,241	21,888	116,443	432.0%
Reserves - Capital	0	0	5,549,665	2,553,756	-54.0%
Non-Operating Expenditures	<u>16,467</u>	<u>24,241</u>	<u>5,571,553</u>	<u>2,670,199</u>	-52.1%
Total Expenditures	<u><u>199,340</u></u>	<u><u>280,011</u></u>	<u><u>11,719,018</u></u>	<u><u>11,232,869</u></u>	<u><u>-4.1%</u></u>

SUMMARY BY CATEGORY
180-INMATE WELFARE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	63,196	61,322	56,198	60,800	8.2%
Miscellaneous Revenues	254,717	259,687	230,295	252,000	9.4%
Less 5% Statutory Reduction	0	0	-2,810	-3,040	8.2%
Operating Revenues	<u>317,913</u>	<u>321,009</u>	<u>283,683</u>	<u>309,760</u>	9.2%
Fund Balance	0	0	169,444	209,127	23.4%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>169,444</u>	<u>209,127</u>	23.4%
Total Revenues	<u><u>317,913</u></u>	<u><u>321,009</u></u>	<u><u>453,127</u></u>	<u><u>518,887</u></u>	<u><u>14.5%</u></u>
EXPENDITURES					
Operating Expenses	268,416	270,337	369,830	395,835	7.0%
Capital Outlay	8,765	1,269	10,280	1,100	-89.3%
Operating Expenditures	<u>277,181</u>	<u>271,606</u>	<u>380,110</u>	<u>396,935</u>	4.4%
Transfers Out	25,841	15,632	31,859	53,239	67.1%
Reserves - Operating	0	0	41,158	68,713	66.9%
Non-Operating Expenditures	<u>25,841</u>	<u>15,632</u>	<u>73,017</u>	<u>121,952</u>	67.0%
Total Expenditures	<u><u>303,022</u></u>	<u><u>287,238</u></u>	<u><u>453,127</u></u>	<u><u>518,887</u></u>	<u><u>14.5%</u></u>

SUMMARY BY CATEGORY
187-ROAD IMPACT FEE POINCIANA OVERLAY

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	447,381	449,902	0.6%
<i>Non Operating Revenues</i>	0	0	447,381	449,902	0.6%
Total Revenues	<u>2,845</u>	<u>2,521</u>	<u>447,381</u>	<u>449,902</u>	<u>0.6%</u>
EXPENDITURES					
Reserves - Capital	0	0	447,381	449,902	0.6%
<i>Non-Operating Expenditures</i>	0	0	447,381	449,902	0.6%
Total Expenditures	<u>0</u>	<u>0</u>	<u>447,381</u>	<u>449,902</u>	<u>0.6%</u>

SUMMARY BY CATEGORY
189 - SECOND LOCAL OPTION FUEL TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	0	0	0	8,757,208	- %
Less 5% Statutory Reduction	0	0	0	-437,860	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,319,348</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,319,348</u>	<u>- %</u>
EXPENDITURES					
Operating Expenses	0	0	0	7,327,909	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>7,327,909</u>	<u>- %</u>
Reserves - Operating	0	0	0	991,439	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>991,439</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>8,319,348</u>	<u>- %</u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	3,128,069	3,123,398	3,311,674	3,012,707	-9.0%
PY Delinquent Ad Valorem Tax	8,723	13,040	0	0	- %
Permits, Fees & Special Assessments	616,013	674,304	640,364	654,698	2.2%
Intergovernmental Revenue	2,531,925	2,546,295	2,546,291	2,556,004	0.4%
Miscellaneous Revenues	232,262	214,657	17,900	114,795	541.3%
Less 5% Statutory Reduction	0	0	-198,497	-314,729	58.6%
<i>Operating Revenues</i>	6,516,992	6,571,693	6,317,732	6,023,475	-4.7%
Transfers In	30,576,220	29,958,987	33,870,891	35,396,159	4.5%
Other Sources	0	35,118,763	0	0	- %
Fund Balance	0	0	46,017,427	46,039,120	- %
<i>Non Operating Revenues</i>	30,576,220	65,077,750	79,888,318	81,435,279	1.9%
Total Revenues	37,093,212	71,649,444	86,206,050	87,458,754	1.5%
EXPENDITURES					
Operating Expenses	0	0	0	57,227	- %
<i>Operating Expenditures</i>	0	0	0	57,227	- %
Debt Service	37,335,103	72,551,500	39,697,554	40,158,726	1.2%
Reserves - Debt	0	0	46,508,496	47,242,801	1.6%
<i>Non-Operating Expenditures</i>	37,335,103	72,551,500	86,206,050	87,401,527	1.4%
Total Expenditures	37,335,103	72,551,500	86,206,050	87,458,754	1.5%

SUMMARY BY CATEGORY
201-LIMITED GO REFUNDING BONDS, SERIES 2015

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	0	0	210,172	303,111	44.2%
Miscellaneous Revenues	0	89	0	580	- %
Less 5% Statutory Reduction	0	0	-10,509	-15,185	44.5%
Operating Revenues	<u>0</u>	<u>89</u>	<u>199,663</u>	<u>288,506</u>	<u>44.5%</u>
Fund Balance	0	0	157,358	192,406	22.3%
Non Operating Revenues	<u>0</u>	<u>75,430</u>	<u>157,358</u>	<u>192,406</u>	<u>22.3%</u>
Total Revenues	<u><u>0</u></u>	<u><u>75,519</u></u>	<u><u>357,021</u></u>	<u><u>480,912</u></u>	<u><u>34.7%</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	5,754	- %
Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,754</u>	<u>- %</u>
Debt Service	0	67,766	164,615	278,725	69.3%
Reserves - Debt	0	0	192,406	196,433	2.1%
Non-Operating Expenditures	<u>0</u>	<u>67,766</u>	<u>357,021</u>	<u>475,158</u>	<u>33.1%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>67,766</u></u>	<u><u>357,021</u></u>	<u><u>480,912</u></u>	<u><u>34.7%</u></u>

SUMMARY BY CATEGORY
202-D/S SALES TAX REV 2009

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	29,643	26,425	0	7,000	- %
Less 5% Statutory Reduction	0	0	0	-350	- %
Operating Revenues	<u>29,643</u>	<u>26,425</u>	<u>0</u>	<u>6,650</u>	<u>- %</u>
Transfers In	2,718,373	3,129,609	3,208,007	1,199,000	-62.6%
Fund Balance	0	0	5,303,260	2,334,100	-56.0%
Non Operating Revenues	<u>2,718,373</u>	<u>3,129,609</u>	<u>8,511,267</u>	<u>3,533,100</u>	<u>-58.5%</u>
Total Revenues	<u><u>2,748,016</u></u>	<u><u>3,156,034</u></u>	<u><u>8,511,267</u></u>	<u><u>3,539,750</u></u>	<u><u>-58.4%</u></u>
EXPENDITURES					
Debt Service	3,189,556	3,186,581	3,187,907	1,130,450	-64.5%
Reserves - Debt	0	0	5,323,360	2,409,300	-54.7%
Non-Operating Expenditures	<u>3,189,556</u>	<u>3,186,581</u>	<u>8,511,267</u>	<u>3,539,750</u>	<u>-58.4%</u>
Total Expenditures	<u><u>3,189,556</u></u>	<u><u>3,186,581</u></u>	<u><u>8,511,267</u></u>	<u><u>3,539,750</u></u>	<u><u>-58.4%</u></u>

SUMMARY BY CATEGORY
204-TDT TAX BONDS SERIES 2012

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	293,872	322,908	300,000	300,000	-
Miscellaneous Revenues	8,519	7,369	1,500	4,773	218.2%
Less 5% Statutory Reduction	0	0	-15,075	-15,239	1.1%
<i>Operating Revenues</i>	<u>302,391</u>	<u>330,276</u>	<u>286,425</u>	<u>289,534</u>	<u>1.1%</u>
Transfers In	686,284	518,685	644,224	643,740	-0.1%
Fund Balance	0	0	1,506,720	1,508,454	0.1%
<i>Non Operating Revenues</i>	<u>686,284</u>	<u>518,685</u>	<u>2,150,944</u>	<u>2,152,194</u>	<u>0.1%</u>
Total Revenues	<u><u>988,675</u></u>	<u><u>848,961</u></u>	<u><u>2,437,369</u></u>	<u><u>2,441,728</u></u>	<u><u>0.2%</u></u>
EXPENDITURES					
Debt Service	930,221	929,310	928,914	926,961	-0.2%
Reserves - Debt	0	0	1,508,455	1,514,767	0.4%
<i>Non-Operating Expenditures</i>	<u>930,221</u>	<u>929,310</u>	<u>2,437,369</u>	<u>2,441,728</u>	<u>0.2%</u>
Total Expenditures	<u><u>930,221</u></u>	<u><u>929,310</u></u>	<u><u>2,437,369</u></u>	<u><u>2,441,728</u></u>	<u><u>0.2%</u></u>

SUMMARY BY CATEGORY
210-W 192 PHASE IIC

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Permits, Fees & Special Assessments	322,140	351,396	340,364	354,698	4.2%
Miscellaneous Revenues	8,435	12,975	1,200	1,486	23.8%
Less 5% Statutory Reduction	0	0	-17,078	-17,809	4.3%
Operating Revenues	<u>330,575</u>	<u>364,372</u>	<u>324,486</u>	<u>338,375</u>	4.3%
Fund Balance	0	0	481,534	428,725	-11.0%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>481,534</u>	<u>428,725</u>	-11.0%
Total Revenues	<u><u>330,575</u></u>	<u><u>364,372</u></u>	<u><u>806,020</u></u>	<u><u>767,100</u></u>	<u><u>-4.8%</u></u>
EXPENDITURES					
Debt Service	220,888	416,350	367,863	335,250	-8.9%
Reserves - Debt	0	0	438,157	431,850	-1.4%
Non-Operating Expenditures	<u>220,888</u>	<u>416,350</u>	<u>806,020</u>	<u>767,100</u>	-4.8%
Total Expenditures	<u><u>220,888</u></u>	<u><u>416,350</u></u>	<u><u>806,020</u></u>	<u><u>767,100</u></u>	<u><u>-4.8%</u></u>

SUMMARY BY CATEGORY
211 - SALES TAX REVENUE BONDS SERIES 2015A

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	0	716	200	4,345	2,072.5%
Less 5% Statutory Reduction	0	0	-10	-217	2,070.0%
<i>Operating Revenues</i>	<u>0</u>	<u>716</u>	<u>190</u>	<u>4,128</u>	<u>2,072.6%</u>
Transfers In	0	0	2,876,079	2,861,989	-0.5%
Fund Balance	0	0	1,478,083	1,448,287	-2.0%
<i>Non Operating Revenues</i>	<u>0</u>	<u>503,763</u>	<u>4,354,162</u>	<u>4,310,276</u>	<u>-1.0%</u>
Total Revenues	<u><u>0</u></u>	<u><u>504,479</u></u>	<u><u>4,354,352</u></u>	<u><u>4,314,404</u></u>	<u><u>-0.9%</u></u>
EXPENDITURES					
Debt Service	0	494,327	2,916,217	2,876,269	-1.4%
Reserves - Debt	0	0	1,438,135	1,438,135	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>494,327</u>	<u>4,354,352</u>	<u>4,314,404</u>	<u>-0.9%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>494,327</u></u>	<u><u>4,354,352</u></u>	<u><u>4,314,404</u></u>	<u><u>-0.9%</u></u>

SUMMARY BY CATEGORY
234-LTD GO BONDS 2006

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Current Ad Valorem Taxes	1,094,824	977,624	891,755	659,007	-26.1%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-44,588</u>	<u>-32,950</u>	<u>-26.1%</u>
Operating Revenues	1,106,059	992,354	847,167	626,057	-26.1%
Fund Balance	<u>0</u>	<u>0</u>	<u>1,148,000</u>	<u>1,044,124</u>	<u>-9.0%</u>
Non Operating Revenues	0	8,369,570	1,148,000	1,044,124	-9.0%
Total Revenues	<u>1,106,059</u>	<u>9,361,924</u>	<u>1,995,167</u>	<u>1,670,181</u>	<u>-16.3%</u>
EXPENDITURES					
Operating Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,514</u>	<u>- %</u>
Operating Expenditures	0	0	0	12,514	- %
Debt Service	1,183,156	9,549,426	831,629	830,542	-0.1%
Reserves - Debt	<u>0</u>	<u>0</u>	<u>1,163,538</u>	<u>827,125</u>	<u>-28.9%</u>
Non-Operating Expenditures	1,183,156	9,549,426	1,995,167	1,657,667	-16.9%
Total Expenditures	<u>1,183,156</u>	<u>9,549,426</u>	<u>1,995,167</u>	<u>1,670,181</u>	<u>-16.3%</u>

SUMMARY BY CATEGORY
235-INFRA SALES SURTAX SERIES 2007

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	18,077	21,547	0	13,369	- %
Less 5% Statutory Reduction	0	0	0	-668	- %
<i>Operating Revenues</i>	<u>18,077</u>	<u>21,547</u>	<u>0</u>	<u>12,701</u>	<u>- %</u>
Transfers In	6,251,618	6,242,067	5,093,050	5,079,350	-0.3%
Fund Balance	0	0	4,366,925	4,456,225	2.0%
<i>Non Operating Revenues</i>	<u>6,251,618</u>	<u>32,313,273</u>	<u>9,459,975</u>	<u>9,535,575</u>	<u>0.8%</u>
Total Revenues	<u><u>6,269,695</u></u>	<u><u>32,334,820</u></u>	<u><u>9,459,975</u></u>	<u><u>9,548,276</u></u>	<u><u>0.9%</u></u>
EXPENDITURES					
Debt Service	6,185,100	32,253,181	5,003,750	5,000,050	-0.1%
Reserves - Debt	0	0	4,456,225	4,548,226	2.1%
<i>Non-Operating Expenditures</i>	<u>6,185,100</u>	<u>32,253,181</u>	<u>9,459,975</u>	<u>9,548,276</u>	<u>0.9%</u>
Total Expenditures	<u><u>6,185,100</u></u>	<u><u>32,253,181</u></u>	<u><u>9,459,975</u></u>	<u><u>9,548,276</u></u>	<u><u>0.9%</u></u>

SUMMARY BY CATEGORY
236-CAPITAL IMPROVEMENT BOND SERIES 2009

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	2,031,921	2,046,291	2,046,291	2,056,000	0.5%
Miscellaneous Revenues	78,352	61,630	10,000	43,602	336.0%
Less 5% Statutory Reduction	0	0	-500	-102,800	20,460.0%
<i>Operating Revenues</i>	<u>2,110,273</u>	<u>2,107,920</u>	<u>2,055,791</u>	<u>1,996,802</u>	-2.9%
Transfers In	7,984,362	7,100,995	8,119,353	8,175,078	0.7%
Fund Balance	0	0	14,481,670	14,533,919	0.4%
<i>Non Operating Revenues</i>	<u>7,984,362</u>	<u>7,100,995</u>	<u>22,601,023</u>	<u>22,708,997</u>	0.5%
Total Revenues	<u>10,094,635</u>	<u>9,208,915</u>	<u>24,656,814</u>	<u>24,705,799</u>	<u>0.2%</u>
EXPENDITURES					
Debt Service	10,120,192	10,111,417	10,122,893	10,128,511	0.1%
Reserves - Debt	0	0	14,533,921	14,577,288	0.3%
<i>Non-Operating Expenditures</i>	<u>10,120,192</u>	<u>10,111,417</u>	<u>24,656,814</u>	<u>24,705,799</u>	0.2%
Total Expenditures	<u>10,120,192</u>	<u>10,111,417</u>	<u>24,656,814</u>	<u>24,705,799</u>	<u>0.2%</u>

SUMMARY BY CATEGORY
237-SALES TAX REF REV BONDS SERIES 2010

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	39,986	32,507	5,000	23,299	366.0%
Less 5% Statutory Reduction	0	0	-250	-1,165	366.0%
<i>Operating Revenues</i>	<u>39,986</u>	<u>32,507</u>	<u>4,750</u>	<u>22,134</u>	<u>366.0%</u>
Transfers In	4,146,982	4,172,971	4,208,207	4,191,116	-0.4%
Fund Balance	0	0	7,687,368	7,766,200	1.0%
<i>Non Operating Revenues</i>	<u>4,146,982</u>	<u>4,172,971</u>	<u>11,895,575</u>	<u>11,957,316</u>	<u>0.5%</u>
Total Revenues	<u><u>4,186,968</u></u>	<u><u>4,205,478</u></u>	<u><u>11,900,325</u></u>	<u><u>11,979,450</u></u>	<u><u>0.7%</u></u>
EXPENDITURES					
Debt Service	4,182,150	4,172,500	4,172,500	4,171,075	-
Reserves - Debt	0	0	7,727,825	7,808,375	1.0%
<i>Non-Operating Expenditures</i>	<u>4,182,150</u>	<u>4,172,500</u>	<u>11,900,325</u>	<u>11,979,450</u>	<u>0.7%</u>
Total Expenditures	<u><u>4,182,150</u></u>	<u><u>4,172,500</u></u>	<u><u>11,900,325</u></u>	<u><u>11,979,450</u></u>	<u><u>0.7%</u></u>

SUMMARY BY CATEGORY
238-GO BONDS 2010

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Current Ad Valorem Taxes	2,033,245	2,145,774	2,209,747	2,050,589	-7.2%
Less 5% Statutory Reduction	0	0	-110,487	-102,529	-7.2%
Operating Revenues	<u>2,054,109</u>	<u>2,170,109</u>	<u>2,099,260</u>	<u>1,948,060</u>	-7.2%
Fund Balance	0	0	1,749,359	1,970,492	12.6%
Non Operating Revenues	<u>0</u>	<u>0</u>	<u>1,749,359</u>	<u>1,970,492</u>	12.6%
Total Revenues	<u><u>2,054,109</u></u>	<u><u>2,170,109</u></u>	<u><u>3,848,619</u></u>	<u><u>3,918,552</u></u>	<u><u>1.8%</u></u>
EXPENDITURES					
Operating Expenses	0	0	0	38,959	- %
Operating Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>38,959</u>	- %
Debt Service	2,054,934	2,055,434	2,053,619	2,054,719	0.1%
Reserves - Debt	0	0	1,795,000	1,824,874	1.7%
Non-Operating Expenditures	<u>2,054,934</u>	<u>2,055,434</u>	<u>3,848,619</u>	<u>3,879,593</u>	0.8%
Total Expenditures	<u><u>2,054,934</u></u>	<u><u>2,055,434</u></u>	<u><u>3,848,619</u></u>	<u><u>3,918,552</u></u>	<u><u>1.8%</u></u>

SUMMARY BY CATEGORY
239-INFRA S TAX REV REFUNDING 2011

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Transfers In	3,769,075	3,767,706	3,754,594	3,758,304	0.1%
Fund Balance	0	0	3,186,519	3,248,059	1.9%
<i>Non Operating Revenues</i>	<u>3,769,075</u>	<u>3,767,706</u>	<u>6,941,113</u>	<u>7,006,363</u>	<u>0.9%</u>
Total Revenues	<u><u>3,780,656</u></u>	<u><u>3,780,327</u></u>	<u><u>6,941,113</u></u>	<u><u>7,006,363</u></u>	<u><u>0.9%</u></u>
 EXPENDITURES					
Debt Service	3,743,625	3,732,125	3,705,675	3,701,050	-0.1%
Reserves - Debt	0	0	3,235,438	3,305,313	2.2%
<i>Non-Operating Expenditures</i>	<u>3,743,625</u>	<u>3,732,125</u>	<u>6,941,113</u>	<u>7,006,363</u>	<u>0.9%</u>
Total Expenditures	<u><u>3,743,625</u></u>	<u><u>3,732,125</u></u>	<u><u>6,941,113</u></u>	<u><u>7,006,363</u></u>	<u><u>0.9%</u></u>

SUMMARY BY CATEGORY
240-TDT REF & IMP 2012 DEBT SVC

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Intergovernmental Revenue	500,004	500,004	500,000	500,004	- %
Miscellaneous Revenues	14,294	12,631	0	12,139	- %
Less 5% Statutory Reduction	0	0	0	-25,607	- %
<i>Operating Revenues</i>	<u>514,298</u>	<u>512,635</u>	<u>500,000</u>	<u>486,536</u>	<u>-2.7%</u>
Transfers In	5,019,526	5,026,954	5,047,928	5,059,595	0.2%
Fund Balance	0	0	3,995,216	4,046,316	1.3%
<i>Non Operating Revenues</i>	<u>5,019,526</u>	<u>5,026,954</u>	<u>9,043,144</u>	<u>9,105,911</u>	<u>0.7%</u>
Total Revenues	<u><u>5,533,824</u></u>	<u><u>5,539,589</u></u>	<u><u>9,543,144</u></u>	<u><u>9,592,447</u></u>	<u><u>0.5%</u></u>
EXPENDITURES					
Debt Service	5,525,281	5,511,356	5,496,832	5,497,031	- %
Reserves - Debt	0	0	4,046,312	4,095,416	1.2%
<i>Non-Operating Expenditures</i>	<u>5,525,281</u>	<u>5,511,356</u>	<u>9,543,144</u>	<u>9,592,447</u>	<u>0.5%</u>
Total Expenditures	<u><u>5,525,281</u></u>	<u><u>5,511,356</u></u>	<u><u>9,543,144</u></u>	<u><u>9,592,447</u></u>	<u><u>0.5%</u></u>

SUMMARY BY CATEGORY
241-INFRASTRUCTURE SALES SURTAX SERIES 2015

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	0	123	0	1,949	- %
Less 5% Statutory Reduction	0	0	0	-97	- %
Operating Revenues	<u>0</u>	<u>123</u>	<u>0</u>	<u>1,852</u>	<u>- %</u>
Transfers In	0	0	919,449	919,692	- %
Fund Balance	0	0	475,415	649,724	36.7%
Non Operating Revenues	<u>0</u>	<u>98,794</u>	<u>1,394,864</u>	<u>1,569,416</u>	<u>12.5%</u>
Total Revenues	<u><u>0</u></u>	<u><u>98,917</u></u>	<u><u>1,394,864</u></u>	<u><u>1,571,268</u></u>	<u><u>12.6%</u></u>
EXPENDITURES					
Debt Service	0	71,726	745,140	915,496	22.9%
Reserves - Debt	0	0	649,724	655,772	0.9%
Non-Operating Expenditures	<u>0</u>	<u>71,726</u>	<u>1,394,864</u>	<u>1,571,268</u>	<u>12.6%</u>
Total Expenditures	<u><u>0</u></u>	<u><u>71,726</u></u>	<u><u>1,394,864</u></u>	<u><u>1,571,268</u></u>	<u><u>12.6%</u></u>

SUMMARY BY CATEGORY
242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Miscellaneous Revenues	0	0	0	2,253	- %
Less 5% Statutory Reduction	0	0	0	-113	- %
<i>Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,140</u>	<u>- %</u>
Transfers In	0	0	0	1,687,847	- %
Fund Balance	0	0	0	750,839	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,438,686</u>	<u>- %</u>
Total Revenues	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,440,826</u></u>	<u><u>- %</u></u>
EXPENDITURES					
Debt Service	0	0	0	1,596,132	- %
Reserves - Debt	0	0	0	844,694	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,440,826</u>	<u>- %</u>
Total Expenditures	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>2,440,826</u></u>	<u><u>- %</u></u>

SUMMARY BY CATEGORY
243-DS TDT REV BOND SERIES 2016

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	0	1,820,448	- %
Fund Balance	0	0	0	1,661,250	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,481,698</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,481,698</u>	<u>- %</u>
EXPENDITURES					
Debt Service	0	0	0	716,465	- %
Reserves - Debt	0	0	0	2,765,233	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,481,698</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>3,481,698</u>	<u>- %</u>

SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Other Taxes	24,727,514	26,633,380	26,716,783	29,884,494	11.9%
Intergovernmental Revenue	0	22,515,628	31,616,999	15,386,961	-51.3%
Miscellaneous Revenues	1,663,188	9,704,231	97,890	33,697,890	34,324.2%
Less 5% Statutory Reduction	0	0	-1,340,734	-1,499,119	11.8%
Operating Revenues	<u>26,390,702</u>	<u>58,853,240</u>	<u>57,090,938</u>	<u>77,470,226</u>	<u>35.7%</u>
Transfers In	368,362	6,161,649	0	8,504,086	- %
Other Sources	0	74,010,401	0	19,672,830	- %
Fund Balance	0	0	156,055,113	132,165,017	-15.3%
Non Operating Revenues	<u>368,362</u>	<u>80,172,050</u>	<u>156,055,113</u>	<u>160,341,933</u>	<u>2.7%</u>
Total Revenues	<u><u>26,759,064</u></u>	<u><u>139,025,289</u></u>	<u><u>213,146,051</u></u>	<u><u>237,812,159</u></u>	<u><u>11.6%</u></u>
EXPENDITURES					
Capital Outlay	24,185,262	53,393,607	176,542,823	178,287,957	1.0%
Operating Expenditures	<u>24,185,262</u>	<u>53,393,607</u>	<u>176,542,823</u>	<u>178,287,957</u>	<u>1.0%</u>
Debt Service	1,836,236	1,836,648	1,836,729	1,836,428	- %
Transfers Out	29,264,870	17,240,479	18,916,689	22,055,116	16.6%
Reserves - Capital	0	0	13,097,287	31,258,167	138.7%
Reserves - Assigned	0	0	2,752,523	4,374,491	58.9%
Non-Operating Expenditures	<u>31,101,107</u>	<u>19,077,127</u>	<u>36,603,228</u>	<u>59,524,202</u>	<u>62.6%</u>
Total Expenditures	<u><u>55,286,368</u></u>	<u><u>72,470,734</u></u>	<u><u>213,146,051</u></u>	<u><u>237,812,159</u></u>	<u><u>11.6%</u></u>

SUMMARY BY CATEGORY
305-DEFICIENT ROADS CAPITAL

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	2,820,180	1,806,442	-35.9%
<i>Non Operating Revenues</i>	0	0	2,820,180	1,806,442	-35.9%
Total Revenues	18,534	15,920	2,820,180	1,806,442	-35.9%
EXPENDITURES					
Capital Outlay	11,900	0	2,820,180	1,806,442	-35.9%
<i>Operating Expenditures</i>	11,900	0	2,820,180	1,806,442	-35.9%
Total Expenditures	113,810	4,181	2,820,180	1,806,442	-35.9%

SUMMARY BY CATEGORY
306-LOCAL OPTION SALES TAX FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Other Taxes	24,727,514	26,633,380	26,716,783	29,884,494	11.9%
Miscellaneous Revenues	161,390	260,116	97,890	97,890	- %
Less 5% Statutory Reduction	0	0	-1,340,734	-1,499,119	11.8%
Operating Revenues	<u>24,888,904</u>	<u>26,893,497</u>	<u>25,473,939</u>	<u>28,483,265</u>	<u>11.8%</u>
Fund Balance	0	0	32,432,091	41,193,424	27.0%
Non Operating Revenues	<u>117,070</u>	<u>8,014,582</u>	<u>32,432,091</u>	<u>41,193,424</u>	<u>27.0%</u>
Total Revenues	<u><u>25,005,974</u></u>	<u><u>34,908,078</u></u>	<u><u>57,906,030</u></u>	<u><u>69,676,689</u></u>	<u><u>20.3%</u></u>
EXPENDITURES					
Capital Outlay	5,255,272	13,754,832	24,084,605	27,192,600	12.9%
Operating Expenditures	<u>5,255,272</u>	<u>13,754,832</u>	<u>24,084,605</u>	<u>27,192,600</u>	<u>12.9%</u>
Debt Service	1,836,236	1,836,648	1,836,729	1,836,428	- %
Transfers Out	24,757,930	15,379,912	18,916,689	22,055,116	16.6%
Reserves - Capital	0	0	13,068,007	18,592,545	42.3%
Non-Operating Expenditures	<u>26,594,166</u>	<u>17,216,560</u>	<u>33,821,425</u>	<u>42,484,089</u>	<u>25.6%</u>
Total Expenditures	<u><u>31,849,439</u></u>	<u><u>30,971,392</u></u>	<u><u>57,906,030</u></u>	<u><u>69,676,689</u></u>	<u><u>20.3%</u></u>

**SUMMARY BY CATEGORY
315-GEN CAP OUTLAY FUND**

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Transfers In	251,292	6,157,468	0	6,271,538	- %
Fund Balance	<u>0</u>	<u>0</u>	<u>40,697,234</u>	<u>30,019,109</u>	<u>-26.2%</u>
<i>Non Operating Revenues</i>	<u>251,292</u>	<u>6,157,468</u>	<u>40,697,234</u>	<u>36,290,647</u>	<u>-10.8%</u>
Total Revenues	<u><u>1,553,877</u></u>	<u><u>6,701,096</u></u>	<u><u>40,697,234</u></u>	<u><u>36,290,647</u></u>	<u><u>-10.8%</u></u>
EXPENDITURES					
Capital Outlay	<u>419,672</u>	<u>7,538,182</u>	<u>37,944,711</u>	<u>31,916,156</u>	<u>-15.9%</u>
<i>Operating Expenditures</i>	<u>419,672</u>	<u>7,538,182</u>	<u>37,944,711</u>	<u>31,916,156</u>	<u>-15.9%</u>
Reserves - Assigned	<u>0</u>	<u>0</u>	<u>2,752,523</u>	<u>4,374,491</u>	<u>58.9%</u>
<i>Non-Operating Expenditures</i>	<u>2,044,095</u>	<u>1,856,386</u>	<u>2,752,523</u>	<u>4,374,491</u>	<u>58.9%</u>
Total Expenditures	<u><u>2,463,767</u></u>	<u><u>9,394,568</u></u>	<u><u>40,697,234</u></u>	<u><u>36,290,647</u></u>	<u><u>-10.8%</u></u>

SUMMARY BY CATEGORY
326-TRANS IMP FEE CAPITAL FUNDS

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	2,751,026	503,695	-81.7%
<i>Non Operating Revenues</i>	0	0	2,751,026	503,695	-81.7%
Total Revenues	133,944	42,563	2,751,026	503,695	-81.7%
EXPENDITURES					
Capital Outlay	15,767,534	7,248,253	2,751,026	503,695	-81.7%
<i>Operating Expenditures</i>	15,767,534	7,248,253	2,751,026	503,695	-81.7%
Total Expenditures	18,089,640	7,248,253	2,751,026	503,695	-81.7%

SUMMARY BY CATEGORY
327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	2,354,582	670,903	-71.5%
<i>Non Operating Revenues</i>	0	0	2,354,582	670,903	-71.5%
Total Revenues	<u>41,537</u>	<u>21,301</u>	<u>2,354,582</u>	<u>670,903</u>	<u>-71.5%</u>
EXPENDITURES					
Capital Outlay	1,831,956	2,670,339	2,325,302	641,623	-72.4%
<i>Operating Expenditures</i>	1,831,956	2,670,339	2,325,302	641,623	-72.4%
Reserves - Capital	0	0	29,280	29,280	- %
<i>Non-Operating Expenditures</i>	0	0	29,280	29,280	- %
Total Expenditures	<u>1,831,956</u>	<u>2,670,339</u>	<u>2,354,582</u>	<u>670,903</u>	<u>-71.5%</u>

SUMMARY BY CATEGORY
328 - SPECIAL PURPOSE CAPITAL FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Intergovernmental Revenue	0	22,182,000	31,616,999	15,386,961	-51.3%
Miscellaneous Revenues	0	9,000,000	0	33,600,000	- %
<i>Operating Revenues</i>	0	31,182,000	31,616,999	48,986,961	54.9%
Fund Balance	0	0	9,000,000	8,000,000	-11.1%
<i>Non Operating Revenues</i>	0	0	9,000,000	8,000,000	-11.1%
Total Revenues	0	31,182,000	40,616,999	56,986,961	40.3%
EXPENDITURES					
Capital Outlay	0	22,182,000	40,616,999	56,986,961	40.3%
<i>Operating Expenditures</i>	0	22,182,000	40,616,999	56,986,961	40.3%
Total Expenditures	0	22,182,000	40,616,999	56,986,961	40.3%

SUMMARY BY CATEGORY
329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Fund Balance	0	0	66,000,000	49,971,444	-24.3%
<i>Non Operating Revenues</i>	0	66,000,000	66,000,000	49,971,444	-24.3%
Total Revenues	0	66,154,331	66,000,000	49,971,444	-24.3%
EXPENDITURES					
Capital Outlay	0	0	66,000,000	49,971,444	-24.3%
<i>Operating Expenditures</i>	0	0	66,000,000	49,971,444	-24.3%
Total Expenditures	0	0	66,000,000	49,971,444	-24.3%

SUMMARY BY CATEGORY
331-COUNTYWIDE FIRE CAPITAL FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Transfers In	0	0	0	2,232,548	- %
Other Sources	0	0	0	19,672,830	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,905,378</u>	<u>- %</u>
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,905,378</u>	<u>- %</u>
EXPENDITURES					
Capital Outlay	0	0	0	9,269,036	- %
<i>Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>9,269,036</u>	<u>- %</u>
Reserves - Capital	0	0	0	12,636,342	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,636,342</u>	<u>- %</u>
Total Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>21,905,378</u>	<u>- %</u>

SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Percent Change
REVENUES					
Permits, Fees & Special Assessments	13,473,426	14,062,961	14,723,288	14,605,389	-0.8%
Intergovernmental Revenue	0	0	11,740,353	0	-100.0%
Charges For Services	18,408,948	19,889,436	18,179,589	18,322,495	0.8%
Miscellaneous Revenues	1,411,516	259,287	1,992,374	2,125,700	6.7%
Less 5% Statutory Reduction	0	0	-1,744,762	-1,752,679	0.5%
Operating Revenues	33,293,891	34,211,684	44,890,842	33,300,905	-25.8%
Transfers In	8,687,500	143,873	0	0	- %
Other Sources	198,334	205,952	0	0	- %
Fund Balance	0	0	70,558,259	48,450,941	-31.3%
Non Operating Revenues	8,885,834	349,825	70,558,259	48,450,941	-31.3%
Total Revenues	42,179,724	34,561,509	115,449,101	81,751,846	-29.2%
EXPENDITURES					
Personal Services	1,125,930	1,075,320	1,323,019	1,343,296	1.5%
Operating Expenses	20,106,510	15,894,461	15,200,715	15,503,930	2.0%
Capital Outlay	0	0	44,545,724	6,020,794	-86.5%
Operating Expenditures	21,232,440	16,969,781	61,069,458	22,868,020	-62.6%
Debt Service	5,731,631	724,315	11,504,494	11,966,519	4.0%
Grants and Aids	8,000,000	0	0	0	- %
Other Non Operating Expenses	2,145,318	2,330,134	0	0	- %
Transfers Out	509,544	6,870,331	2,420,398	454,585	-81.2%
Reserves - Operating	0	0	4,520,371	5,380,088	19.0%
Reserves - Debt	0	0	12,950,656	12,446,969	-3.9%
Reserves - Capital	0	0	11,112,731	14,999,830	35.0%
Reserves - Assigned	0	0	11,870,993	11,870,993	- %
Reserves - Stability	0	0	0	1,764,842	- %
Non-Operating Expenditures	16,386,492	9,924,780	54,379,643	58,883,826	8.3%
Total Expenditures	37,618,932	26,894,560	115,449,101	81,751,846	-29.2%

**SUMMARY BY CATEGORY
401-SOLID WASTE FUND**

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Permits, Fees & Special Assessments	13,473,426	14,062,961	14,723,288	14,605,389	-0.8%
Charges For Services	4,460,092	4,262,220	3,924,539	3,981,479	1.5%
Miscellaneous Revenues	218,061	249,475	116,820	254,698	118.0%
Less 5% Statutory Reduction	0	0	-938,232	-942,078	0.4%
<i>Operating Revenues</i>	<u>18,151,579</u>	<u>18,574,655</u>	<u>17,826,415</u>	<u>17,899,488</u>	0.4%
Fund Balance	0	0	23,215,667	24,921,152	7.3%
<i>Non Operating Revenues</i>	<u>198,334</u>	<u>348,573</u>	<u>23,215,667</u>	<u>24,921,152</u>	7.3%
Total Revenues	<u>18,349,913</u>	<u>18,923,227</u>	<u>41,042,082</u>	<u>42,820,640</u>	<u>4.3%</u>
EXPENDITURES					
Personal Services	1,116,211	1,063,206	1,266,408	1,283,493	1.3%
Operating Expenses	11,674,441	11,626,915	12,323,661	13,155,267	6.7%
Capital Outlay	0	0	407,525	121,500	-70.2%
<i>Operating Expenditures</i>	<u>12,790,652</u>	<u>12,690,122</u>	<u>13,997,594</u>	<u>14,560,260</u>	4.0%
Transfers Out	450,099	6,823,114	2,354,841	375,933	-84.0%
Reserves - Operating	0	0	3,713,919	3,693,372	-0.6%
Reserves - Capital	0	0	9,104,735	12,320,082	35.3%
Reserves - Assigned	0	0	11,870,993	11,870,993	-
<i>Non-Operating Expenditures</i>	<u>450,099</u>	<u>6,823,114</u>	<u>27,044,488</u>	<u>28,260,380</u>	4.5%
Total Expenditures	<u>13,240,751</u>	<u>19,513,236</u>	<u>41,042,082</u>	<u>42,820,640</u>	<u>4.3%</u>

SUMMARY BY CATEGORY
407-OSCEOLA PARKWAY

	Actual FY 2014	Actual FY 2015	Adopted FY 2016	Adopted FY 2017	Percent Change
REVENUES					
Charges For Services	13,948,857	15,627,217	14,255,050	14,341,016	0.6%
Miscellaneous Revenues	6,926	9,812	6,935	2,383	-65.6%
Less 5% Statutory Reduction	0	0	-713,099	-717,170	0.6%
Operating Revenues	13,955,783	15,637,029	13,548,886	13,626,229	0.6%
Fund Balance	0	0	7,136,059	9,821,808	37.6%
Non Operating Revenues	687,500	1,252	7,136,059	9,821,808	37.6%
Total Revenues	14,643,283	15,638,281	20,684,945	23,448,037	13.4%
EXPENDITURES					
Personal Services	9,719	12,114	56,611	59,803	5.6%
Operating Expenses	8,432,069	4,267,545	2,877,054	2,348,663	-18.4%
Capital Outlay	0	0	190,000	190,000	- %
Operating Expenditures	8,441,788	4,279,659	3,123,665	2,598,466	-16.8%
Debt Service	4,545,102	724,315	9,635,875	10,097,900	4.8%
Transfers Out	59,445	47,217	65,557	78,652	20.0%
Reserves - Operating	0	0	806,452	1,686,716	109.2%
Reserves - Debt	0	0	5,045,400	4,541,713	-10.0%
Reserves - Capital	0	0	2,007,996	2,679,748	33.5%
Reserves - Stability	0	0	0	1,764,842	- %
Non-Operating Expenditures	6,749,864	3,101,666	17,561,280	20,849,571	18.7%
Total Expenditures	15,191,652	7,381,324	20,684,945	23,448,037	13.4%

**SUMMARY BY CATEGORY
408-POINCIANA PARKWAY**

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Miscellaneous Revenues	1,186,529	0	1,868,619	1,868,619	- %
Less 5% Statutory Reduction	0	0	-93,431	-93,431	- %
Operating Revenues	<u>1,186,529</u>	<u>0</u>	<u>13,515,541</u>	<u>1,775,188</u>	<u>-86.9%</u>
Fund Balance	0	0	40,206,533	13,707,981	-65.9%
Non Operating Revenues	<u>8,000,000</u>	<u>0</u>	<u>40,206,533</u>	<u>13,707,981</u>	<u>-65.9%</u>
Total Revenues	<u><u>9,186,529</u></u>	<u><u>0</u></u>	<u><u>53,722,074</u></u>	<u><u>15,483,169</u></u>	<u><u>-71.2%</u></u>
EXPENDITURES					
Capital Outlay	0	0	43,948,199	5,709,294	-87.0%
Operating Expenditures	<u>0</u>	<u>0</u>	<u>43,948,199</u>	<u>5,709,294</u>	<u>-87.0%</u>
Debt Service	1,186,529	0	1,868,619	1,868,619	- %
Reserves - Debt	0	0	7,905,256	7,905,256	- %
Non-Operating Expenditures	<u>9,186,529</u>	<u>0</u>	<u>9,773,875</u>	<u>9,773,875</u>	<u>- %</u>
Total Expenditures	<u><u>9,186,529</u></u>	<u><u>0</u></u>	<u><u>53,722,074</u></u>	<u><u>15,483,169</u></u>	<u><u>-71.2%</u></u>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	26,218,696	26,213,524	31,002,779	32,204,740	3.9%
Miscellaneous Revenues	348,355	465,928	214,768	35,077	-83.7%
Less 5% Statutory Reduction	0	0	-10,008	-1,023	-89.8%
Operating Revenues	<u>26,567,051</u>	<u>26,679,452</u>	<u>31,207,539</u>	<u>32,238,794</u>	<u>3.3%</u>
Transfers In	279,090	149,067	279,804	679,537	142.9%
Fund Balance	0	0	19,778,507	20,129,334	1.8%
Non Operating Revenues	<u>279,090</u>	<u>149,067</u>	<u>20,058,311</u>	<u>20,808,871</u>	<u>3.7%</u>
Total Revenues	<u><u>26,846,141</u></u>	<u><u>26,828,519</u></u>	<u><u>51,265,850</u></u>	<u><u>53,047,665</u></u>	<u><u>3.5%</u></u>
EXPENDITURES					
Personal Services	1,104,423	1,102,034	1,108,536	1,375,568	24.1%
Operating Expenses	23,497,050	23,995,483	28,149,588	28,273,549	0.4%
Capital Outlay	0	0	378,530	1,043,721	175.7%
Operating Expenditures	<u>24,601,473</u>	<u>25,097,517</u>	<u>29,636,654</u>	<u>30,692,838</u>	<u>3.6%</u>
Transfers Out	238,496	5,042,859	245,693	439,874	79.0%
Reserves - Operating	0	0	239,591	192,543	-19.6%
Reserves - Capital	0	0	1,159,838	3,969	-99.7%
Reserves - Claims	0	0	19,984,074	21,718,441	8.7%
Non-Operating Expenditures	<u>238,496</u>	<u>5,042,859</u>	<u>21,629,196</u>	<u>22,354,827</u>	<u>3.4%</u>
Total Expenditures	<u><u>24,839,969</u></u>	<u><u>30,140,376</u></u>	<u><u>51,265,850</u></u>	<u><u>53,047,665</u></u>	<u><u>3.5%</u></u>

SUMMARY BY CATEGORY
501-WORKERS COMP INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,058,584	3,133,492	3,184,857	3,216,811	1.0%
Miscellaneous Revenues	155,719	67,784	14,617	14,617	- %
<i>Operating Revenues</i>	<u>3,214,303</u>	<u>3,201,276</u>	<u>3,199,474</u>	<u>3,231,428</u>	1.0%
Fund Balance	0	0	5,145,773	7,596,740	47.6%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>5,145,773</u>	<u>7,596,740</u>	47.6%
Total Revenues	<u><u>3,214,303</u></u>	<u><u>3,201,276</u></u>	<u><u>8,345,247</u></u>	<u><u>10,828,168</u></u>	<u><u>29.8%</u></u>
EXPENDITURES					
Personal Services	66,034	70,538	70,326	71,791	2.1%
Operating Expenses	1,389,118	445,951	1,532,716	1,589,773	3.7%
<i>Operating Expenditures</i>	<u>1,455,152</u>	<u>516,489</u>	<u>1,603,042</u>	<u>1,661,564</u>	3.7%
Transfers Out	0	4,887,090	85,504	225,953	164.3%
Reserves - Operating	0	0	27,893	25,584	-8.3%
Reserves - Claims	0	0	6,628,808	8,915,067	34.5%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>4,887,090</u>	<u>6,742,205</u>	<u>9,166,604</u>	36.0%
Total Expenditures	<u><u>1,455,152</u></u>	<u><u>5,403,579</u></u>	<u><u>8,345,247</u></u>	<u><u>10,828,168</u></u>	<u><u>29.8%</u></u>

SUMMARY BY CATEGORY
502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	4,456,002	3,418,573	3,361,229	3,965,239	18.0%
<i>Operating Revenues</i>	4,473,582	3,525,159	3,361,229	3,965,239	18.0%
Fund Balance	0	0	2,469,019	2,502,425	1.4%
<i>Non Operating Revenues</i>	0	1,057	2,469,019	2,502,425	1.4%
Total Revenues	4,473,582	3,526,216	5,830,248	6,467,664	10.9%
EXPENDITURES					
Personal Services	65,061	70,537	70,331	71,788	2.1%
Operating Expenses	4,111,187	3,566,182	3,851,747	3,869,631	0.5%
<i>Operating Expenditures</i>	4,176,248	3,636,719	3,922,078	3,941,419	0.5%
Reserves - Operating	0	0	19,611	41,892	113.6%
Reserves - Claims	0	0	1,888,559	2,484,353	31.5%
<i>Non-Operating Expenditures</i>	0	0	1,908,170	2,526,245	32.4%
Total Expenditures	4,176,248	3,636,719	5,830,248	6,467,664	10.9%

SUMMARY BY CATEGORY
503-DENTAL INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	699,629	884,939	801,045	726,562	-9.3%
<i>Operating Revenues</i>	703,003	887,885	801,045	726,562	-9.3%
Fund Balance	0	0	450,416	460,955	2.3%
<i>Non Operating Revenues</i>	0	394	450,416	460,955	2.3%
Total Revenues	703,003	888,279	1,251,461	1,187,517	-5.1%
EXPENDITURES					
Personal Services	48,577	54,789	56,104	54,682	-2.5%
Operating Expenses	796,132	785,301	821,578	909,177	10.7%
<i>Operating Expenditures</i>	844,709	840,090	877,682	963,859	9.8%
Transfers Out	21,645	8,492	0	1,908	-
Reserves - Operating	0	0	11,113	5,784	-48.0%
Reserves - Claims	0	0	362,666	215,966	-40.5%
<i>Non-Operating Expenditures</i>	21,645	8,492	373,779	223,658	-40.2%
Total Expenditures	866,354	848,582	1,251,461	1,187,517	-5.1%

SUMMARY BY CATEGORY
504-HEALTH INSURANCE INTERNAL SERVICE FUND

	<u>Actual FY 2014</u>	<u>Actual FY 2015</u>	<u>Adopted FY 2016</u>	<u>Adopted FY 2017</u>	<u>Percent Change</u>
REVENUES					
Charges For Services	14,390,521	15,626,118	19,222,859	20,288,534	5.5%
Miscellaneous Revenues	171,646	278,812	200,151	20,460	-89.8%
Less 5% Statutory Reduction	0	0	-10,008	-1,023	-89.8%
<i>Operating Revenues</i>	<u>14,562,167</u>	<u>15,904,931</u>	<u>19,413,002</u>	<u>20,307,971</u>	4.6%
Fund Balance	0	0	9,703,756	8,329,843	-14.2%
<i>Non Operating Revenues</i>	<u>279,090</u>	<u>402</u>	<u>9,703,756</u>	<u>8,329,843</u>	-14.2%
Total Revenues	<u>14,841,257</u>	<u>15,905,333</u>	<u>29,116,758</u>	<u>28,637,814</u>	<u>-1.6%</u>
EXPENDITURES					
Personal Services	48,857	55,904	57,245	55,826	-2.5%
Operating Expenses	14,296,975	16,510,095	18,319,865	18,654,158	1.8%
<i>Operating Expenditures</i>	<u>14,345,832</u>	<u>16,566,000</u>	<u>18,377,110</u>	<u>18,709,984</u>	1.8%
Transfers Out	175,691	132,003	142,823	116,425	-18.5%
Reserves - Operating	0	0	33,808	24,802	-26.6%
Reserves - Claims	0	0	10,563,017	9,786,603	-7.4%
<i>Non-Operating Expenditures</i>	<u>175,691</u>	<u>132,003</u>	<u>10,739,648</u>	<u>9,927,830</u>	-7.6%
Total Expenditures	<u>14,521,523</u>	<u>16,698,003</u>	<u>29,116,758</u>	<u>28,637,814</u>	<u>-1.6%</u>

SUMMARY BY CATEGORY
505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	593,421	544,673	478,467	535,150	11.8%
<i>Operating Revenues</i>	597,340	548,400	478,467	535,150	11.8%
Fund Balance	0	0	663,785	485,783	-26.8%
<i>Non Operating Revenues</i>	0	393	663,785	485,783	-26.8%
Total Revenues	597,340	548,793	1,142,252	1,020,933	-10.6%
EXPENDITURES					
Personal Services	47,641	54,795	56,104	54,682	-2.5%
Operating Expenses	507,670	443,270	533,871	555,738	4.1%
<i>Operating Expenditures</i>	555,312	498,065	589,975	610,420	3.5%
Transfers Out	26,959	0	0	80,426	- %
Reserves - Operating	0	0	11,253	13,635	21.2%
Reserves - Claims	0	0	541,024	316,452	-41.5%
<i>Non-Operating Expenditures</i>	26,959	0	552,277	410,513	-25.7%
Total Expenditures	582,271	498,065	1,142,252	1,020,933	-10.6%

SUMMARY BY CATEGORY
510-FLEET INTERNAL SERVICE FUND

	<u>Actual</u> <u>FY 2014</u>	<u>Actual</u> <u>FY 2015</u>	<u>Adopted</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Percent</u> <u>Change</u>
REVENUES					
Charges For Services	3,020,539	2,605,728	3,954,322	3,472,444	-12.2%
<i>Operating Revenues</i>	3,016,655	2,611,801	3,954,322	3,472,444	-12.2%
Transfers In	0	146,821	279,804	679,537	142.9%
Fund Balance	0	0	1,345,758	753,588	-44.0%
<i>Non Operating Revenues</i>	0	146,821	1,625,562	1,433,125	-11.8%
Total Revenues	3,016,655	2,758,622	5,579,884	4,905,569	-12.1%
EXPENDITURES					
Personal Services	828,253	795,471	798,426	1,066,799	33.6%
Operating Expenses	2,395,967	2,244,683	3,089,811	2,695,072	-12.8%
Capital Outlay	0	0	378,530	1,043,721	175.7%
<i>Operating Expenditures</i>	3,224,220	3,040,155	4,266,767	4,805,592	12.6%
Transfers Out	14,201	15,274	17,366	15,162	-12.7%
Reserves - Operating	0	0	135,913	80,846	-40.5%
Reserves - Capital	0	0	1,159,838	3,969	-99.7%
<i>Non-Operating Expenditures</i>	14,201	15,274	1,313,117	99,977	-92.4%
Total Expenditures	3,238,421	3,055,429	5,579,884	4,905,569	-12.1%

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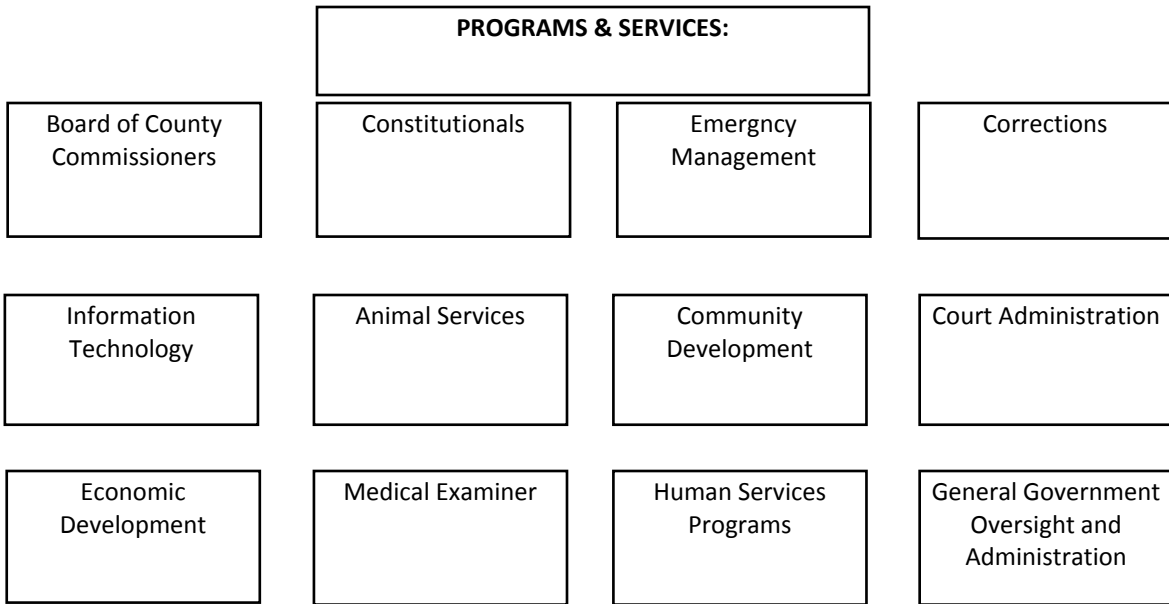
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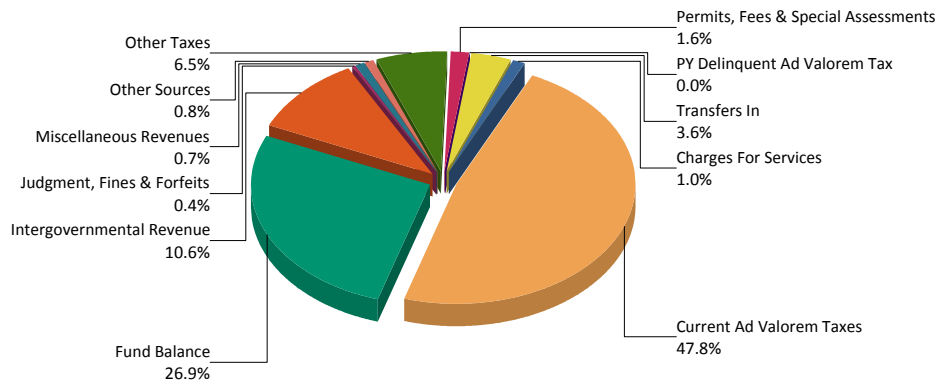
GENERAL FUND

The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

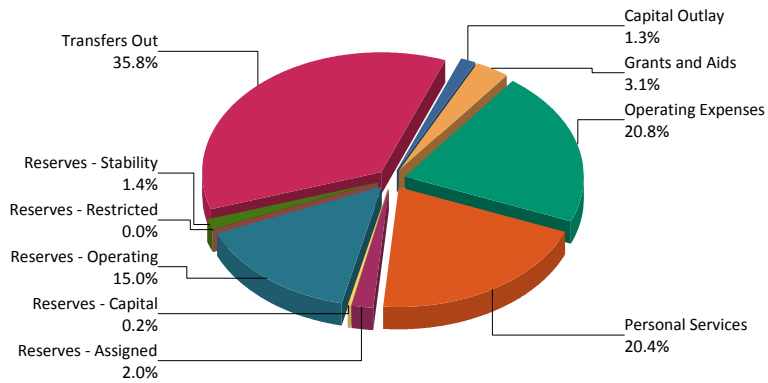
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Revenues



Expenditures



FUND 001-GENERAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

The General Fund accounts for revenues and expenditures of general governmental functions that are primarily funded with taxes and governmental fees. It is the largest fund in the County and supports the operations of the Constitutionals, Corrections, Community Development, Human Services, Information Technology, the Office of Management and Budget, Human Resources, Comptroller, Procurement, Clerk to the Board, Business Process Improvements, Strategic Initiatives, including other offices that support the administration of the County. Personal Services increased 4.8% over the FY16 Adopted Budget and includes funding for a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and an increase of 11.2 FTEs. Of the additional FTEs, 6 will support Jury and Injunction services, as a result of an interlocal agreement with the Clerk of Courts. The remaining FTEs are due to identified needs based on service demands in Human Resources, Probation, and Court Administration. Operating Expenses reflect an increase of 11% resulting from various maintenance projects as well as funding for homelessness initiatives and security improvements at the Administration Building. Capital Outlay provides funds to continue Board approved capital improvement projects for Affordable Housing, the Jail (Control Room upgrade), Stormwater Improvements as well as funding for vehicle replacements. Grants and Aids increased to provide funding for the Board approved agreements with imec-ICAMR Design Center. Transfers Out increased 11% to fund debt service obligations, to support transportation operations which include an appropriation to support the W192 Bus Rapid Transportation (BRT) and to fund the Constitutionals. Reserves are based on the Budget Policy as well as funding set aside based on the disposition of funds associated with the repeal of Municipal Services Taxing Units (MSTUs) in prior years, funding for potential payments for Economic Development of the Farm and to provide funding for the Sheriff's Training Facility. Overall the General Fund's FY17 Adopted Budget increased 8.2% over the FY16 Adopted Budget.

REVENUES:

The General Fund is primarily supported by Ad Valorem Taxes which reflects a 7.4% increase over the FY16 Adopted Budget. However, this increase was reduced by funds obligated to the County's CRAs for the City of Kissimmee, St. Cloud, the East and West 192 and the DAT (Designated Ad Valorem Tax). Other sources of revenue include Communication Services Taxes; Intergovernmental Revenues such as State and Federal Grants, Shared Revenues, and the Government Half-Cent Sales Tax; Permit Fees and Assessments; as well as Transfers In from other Funds and Fund Balance from prior year.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	110,220,931	117,502,992	131,002,444	140,722,639	9,720,195
PY Delinquent Ad Valorem Tax	353,074	490,626	354,707	31,000	-323,707
Other Taxes	19,212,313	19,621,632	19,187,159	19,243,745	56,586
Permits, Fees & Special Assessments	3,783,872	6,944,283	4,675,576	4,611,010	-64,566
Intergovernmental Revenue	25,862,278	27,219,188	27,968,786	31,058,606	3,089,820
Charges For Services	1,775,984	2,323,961	2,545,047	2,925,629	380,582
Judgment, Fines & Forfeits	1,348,681	1,405,904	1,289,653	1,223,739	-65,914
Miscellaneous Revenues	5,614,205	2,586,671	1,552,393	2,182,809	630,416
Less 5% Statutory Reduction	0	0	-9,407,080	-10,056,709	-649,629
Transfers In	9,210,201	13,261,000	9,774,555	10,701,395	926,840
Other Sources	4,104,362	5,090,814	2,284,039	2,256,000	-28,039
Fund Balance	0	0	71,322,852	79,261,415	7,938,563
Total Revenues:	\$181,485,901	\$196,447,070	\$262,550,131	\$284,161,278	\$21,611,147

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	49,754,811	50,132,150	55,281,911	57,935,578	2,653,667
Operating Expenses	44,992,505	47,139,601	53,426,492	59,225,822	5,799,330
Capital Outlay	1,089,840	1,617,632	3,678,550	3,694,767	16,217
Debt Service	499,408	499,408	2,648,241	0	-2,648,241
Grants and Aids	1,651,729	2,169,654	3,328,479	8,759,087	5,430,608
Transfers Out	77,667,165	85,579,006	91,369,824	101,829,508	10,459,684
Reserves - Operating	0	0	39,390,185	42,557,989	3,167,804

FUND 001-GENERAL FUND

FUND SUMMARY:

Reserves - Capital	0	0	634,837	518,789	-116,048
Reserves - Assigned	0	0	6,590,705	5,691,809	-898,896
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	6,131,397	3,878,419	-2,252,978
Total Expenditures:	\$175,655,459	\$187,137,452	\$262,550,131	\$284,161,278	\$21,611,147

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 -FY16:
Full Time:	740.74	747.37	768.75	779.95	11.20
Part Time:	14.75	25.55	3.89	3.89	0.00
Total Personnel:	755.49	772.92	772.64	783.84	11.20

**FUND 001 - GENERAL FUND
OFFICE OF COMMISSION AUDITOR**

DEPARTMENTAL OBJECTIVE:

- Conduct performance audits of County government operations in order to safeguard County assets and promote maximum accountability, efficiency and effectiveness.
- To enforce and audit the collection and remission of the tourist development tax prescribed in accordance with Chapters 212 and 213, Florida Statutes, and Sections 13.61 through 13.68, Osceola County Code of Ordinances.
- To ensure the proper amounts of solid waste franchise fees have been paid to Osceola County as authorized by Osceola County Code of Ordinances, Chapter 19, Articles 11, Section 19-26.
- To perform duties assigned by the Board of County Commissioners, as required by Chapter 1.4 of the Osceola County Administrative Code.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #4, Objective – Streamline County organization structure and process to reduce the cost of government.

- Completed six (6) internal audits and three (3) audit follow-ups. There are six (6) internal audits in progress.

Accomplishment #2:

Strategic Plan Goal #4, Objective – Have adequate resources to support defined County services and service levels.

- Completed two (2) solid waste franchise fee audits. Collected \$25,000 in outstanding franchise fees owed to the County.

Accomplishment #3:

Strategic Plan Goal #4, Objective - Have adequate resources to support defined County services and service levels.

- Completed six Tourist Development Tax audits, plus one (1) Tourist Development Tax review during FY 2015-16.

Accomplishment #4:

Strategic Plan Goal #4, Objective - Have adequate resources to support defined County services and service levels.

- Collected \$1,381,684 in outstanding Tourist Development Taxes during FY 2015-16.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Cost-Effective High Performing Government

- In 2016, the Office of Commission Auditor implemented electronic work papers which will improve the efficiency of risk assessment, audit planning, fieldwork, management review, and report writing.

Strategic Objective #2:

Cost-Effective High Performing Government

- It is our goal to complete six (6) internal audits in progress, as well as four (4) new internal audits, and any other special reviews requested by the BCC.

Strategic Objective #3:

Cost-Effective High Performing Government

- OCA will endeavor to complete six (6) tourist development tax audits with the objective of determining if TDT is paid in accordance with both Florida Statutes and Osceola County Code of Ordinances.

Strategic Objective #4:

Cost-Effective High Performing Government

- OCA's goal for FY 2016-17 is to collect \$1.5 million in outstanding tourist development taxes owed to the County.

Strategic Objective #5:

Cost-Effective High Performing Government

- OCA will endeavor to complete one (1) solid waste franchise fee audit to ensure the franchisee paid the proper amount of franchise fees to Osceola County as authorized by Osceola County Code of Ordinances, Chapter 19, Article II, Section 19-26.

**FUND 001-GENERAL FUND
COMMISSION AUDITOR**

COST CENTER SUMMARY - (1811, 1812 AND 1813):

TRENDS & ISSUES:

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of Commission Auditor is to provide for an independent appraisal, promoting efficient and effective Charter government. This office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement. Personal Services supports 12 FTEs which remains unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees as well as adjustments to benefit costs and employee plan selections. The Operating budget increased due to the inclusion of a Disparity Study. Capital Outlay includes funding for two replacement vehicles. Overall, the department’s budget increased 36% from the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	898,100	1,066,487	1,096,643	1,189,820	93,177
Operating Expenses	40,499	42,446	49,979	321,845	271,866
Capital Outlay	3,000	0	0	49,998	49,998
Total Expenditures:	\$941,599	\$1,108,933	\$1,146,622	\$1,561,663	\$415,041

**FUND 001- GENERAL FUND
COMMUNITY DEVELOPMENT
CUSTOMER CARE**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Continued the organized elimination of paper storage of historical application documents, archival scanning and indexing of all historical application documents into the SIRE document management system. This is a multi-year project.

Accomplishment #3:

Maintained adopted levels of service for the Call Center and Front Lobby Reception Desk.

- 85% of all incoming phone calls answered by a live person.
- Front lobby reception desk is now staffed from 7:30 a.m. to 5:00 p.m., Monday thru Thursday, and from 9:00 a.m. to 5:00 p.m. on Friday.

Accomplishment #4:

Maintained service level for walk-in customers in the Permitting Lobby.

- Level of service is to assist walk-in customers within 15 minutes or less. With a floating lobby permit technician, we approach most customers as soon as they arrive and direct them to an available technician.

Accomplishment #5:

Processed and routed 18,051 building and activity permits (+37% Year-Over-Year).

Accomplishment #6:

Answered and directed 40,679 incoming phone calls to the Community Development main line (+1.3% Year-Over-Year).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #4, Ensure Cost-Effective and High Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Continue to eliminate paper storage of historical application documents and archival scanning and indexing of all historical application documents into the SIRE document management system.

- Maintain established levels of service in all areas, with an emphasis on scanning and routing times.
- Implement Accela Automation, along with new Plan Review system, to improve the customer experience during the permitting process.

**FUND 001-GENERAL FUND
COMMUNITY DEVELOPMENT/CUSTOMER CARE ADMINISTRATION**

COST CENTER SUMMARY - (1457 AND 1458):

TRENDS & ISSUES:

Community Development Administration - 1457 is housed within the Community Development Department and was established in FY16 to capture costs associated with administration of the department. Personal Services supports 5.4 FTEs which remains unchanged from the FY16 Adopted Budget. Customer Care Administration - 1458 is responsible for permitting, document management and GIS staff provides responsive, helpful and courteous services to all citizens as well as to the internal Community Development Staff. Personal Services supports a total of 11.2 FTEs, which is a decrease of .5 FTE from the FY16 Adopted Budget, as a result of the reallocation of the Permit Technician I position to Fund 148 - Building Fund. Overall, Personal Services decreased due to the FTE reduction in the Customer Care Administration cost center and is partially offset by a 3.5% across the board raise for eligible non-IAFF employees. Overall, Operating Expenses decreased due to a reduction in Professional Services in Community Development Administration for services that are no longer needed in FY17. Capital Outlay includes funding for conference room equipment for Community Development Administration.

REVENUES:

Community Development Administration and Customer Care Administration are supported by the General Fund.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	0	0	982,621	951,267	-31,354
Operating Expenses	0	0	998,302	959,823	-38,479
Capital Outlay	0	0	12,500	2,000	-10,500
Total Expenditures:	\$0	\$0	\$1,993,423	\$1,913,090	-\$80,333

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PASSIVE PARKS**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Successfully secured a KaBOOM playground sponsorship from KaBOOM and the CarMax Foundation for the Robert Guevara Community Center.

Accomplishment #2:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Completed renovation of the interior of Robert Guevara Community Center in BVL.

Accomplishment #3:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Restored and enlarged public swimming beach at Chisholm Regional Park.

Accomplishment #4:

Strategic Plan Goal #3, Objective: Revitalize major highway corridors: beautification and business vitality.

- Completion of soil erosion repairs and Phase I landscape enhancements to the BVL Blvd entranceway.

Accomplishment #5:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Renovated the basketball court and restroom at Leisure Park in the BVL Community.

Accomplishment #6:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Repainted the interior and exterior of the Kenansville Community Center.

Accomplishment #7:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Remodeled the restroom facilities at Archie Gordon Park.

Accomplishment #8:

Strategic Plan Goal #3, Objective: Revitalize major highway corridors: beautification and business vitality.

- Coordinated the Arbor Day/Earth Day tree plantings at five different sites in the County.

Accomplishment #9:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Replaced the restroom roof at Chisholm Regional Park.

Accomplishment #10:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Renovated the picnic pavilion and resurfaced the basketball court at the County park in Yeehaw Junction.

Accomplishment #11:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Resurfaced the parking lot at the Robert Guevara Community Center.

Accomplishment #12:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Added fencing to the Kenansville Community Center playground to increase user safety.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces.

- Develop an Urban Forest Management Plan to establish objectives and actions to protect and enhance community trees in the County (4 phases, to be completed by September 2020).
 - Phase I October 2016 – September 2017 (research similar efforts; establish planning team; community outreach; develop vision and general goals for the plan).
 - Phase II June 2017 – September 2018 (Collect and analyze baseline data on current canopy cover).
- Participate in meetings with FWC and Orange County for developing a management plan for Split Oak Mitigation Park.

Strategic Objective #2:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Develop trails and bikeways connecting neighborhood and community destinations.

- Develop Phase II plans for the remainder of the Shingle Creek Bike Trail in coordination and partnership with the City of Kissimmee.

Strategic Objective #3:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner.

- Participate in interagency forums, meetings and working groups to ensure the County's interests are represented in habitat management and natural resource-related decisions, policy making and resources allocation.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PARKS**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Provided support to all coaches in completing online reservations for use of sports fields.

Accomplishment #2:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Replaced fencing at Little League field at BVL Park.

Accomplishment #3:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Added bleachers and concrete pads to Archie Gordon Park.

Accomplishment #4:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Resurfaced the entrance road to Oren Brown Park.

Accomplishment #5:

Strategic Plan Goal #4, Objective: Deliver County services in an efficient and cost effective manner.

- Assisted with Phase II of the Parks and Recreation Master Plan.

Accomplishment #6:

Strategic Plan Goal #4, Objective: Diversify the revenue resources for County government.

- Instituted fees for use of sports fields.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Develop BOCC adopted policies for the county owned community centers.
- Replace field fencing at Oren Brown Park and Parkway Middle ball fields.
- Replace restroom fixtures at Oren Brown Park.

**FUND 001-GENERAL FUND
COMMUNITY RESOURCES**

COST CENTER SUMMARY - (1416, 1419, 2551, 7200, 7201, 7222, 7241, 7295 AND 7465):

TRENDS & ISSUES:

The Community Resources Office is comprised of the following Cost Centers: 1416 - Passive Parks, 1419 - Community Resources, 2551 - Shingle Creek Perpetual Maintenance, 7200 - Parks Projects, 7201 - Parks and Recreation, 7222 - Shingle Creek, 7241 - Split Oak and Lake Lizzie, 7295 - Holopaw Conservation Area and 7465 - Poinciana Scrub. Personal Services supports 21.30 FTEs, which is a decrease of 7.7 FTEs from the FY16 Adopted Budget, of which 6.95 of the FTEs are due to the reallocation of Lakes Management (1417) and Mosquito Control (1418) to Public Works, and the remaining decrease is due to the reallocation of 0.75 FTEs for the Community Resources Director to Planning and Design (1454). Personal Services decreased due to the reduction in FTEs which is partially offset by a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to maintenance needs at the Community Centers. Capital Outlay provides funding for vehicles, lawn equipment and the replacement of fixtures within the restrooms at various Parks.

REVENUES:

Revenue sources include Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretakers' rentals of facilities, the Boggy Creek Lease Payment, Post Office rental from the Robert Guevara Community Center as well as contributions from private sources. Other sources of revenue include the Fund Balance for various cost centers.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	257	0	0	0	0
Charges For Services	164	0	0	0	0
Miscellaneous Revenues	166,195	172,078	128,330	138,460	10,130
Less 5% Statutory Reduction	0	0	-6,417	-6,923	-506
Fund Balance	0	0	1,067,274	1,764,459	697,185
Total Revenues:	\$166,616	\$172,078	\$1,189,187	\$1,895,996	\$706,809

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	1,232,198	1,115,461	1,356,438	1,281,912	-74,526
Operating Expenses	1,102,716	906,409	1,854,997	2,016,768	161,771
Capital Outlay	88,645	195,134	258,999	128,900	-130,099
Total Expenditures:	\$2,423,559	\$2,217,003	\$3,470,434	\$3,427,580	-\$42,854

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
EXTENSION SERVICES AND SOIL & WATER CONSERVATION**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Soil & Water partnered with National Resources Conservation Services (NRCS) contracted approximately \$245,000 for plan practices.

Accomplishment #2:

Received funding in the amount of \$250,000 from the State of Florida for expansion of the Silver Spurs Club/UF/IFAS Demonstration site.

Accomplishment #3:

Chaired the Central Florida Water Initiative Ag Conservation Committee to identify 37.3 mgd savings in water conservation over the next 20 years. The Plan has been sent to the Steering Committee for adoption October 2015.

Accomplishment #4:

The 4-H STEM Agent has started a new program called Tech Wizard. The objective is for Osceola County high school and middle school students to learn about new technologies. Seventy-eight students registered.

Accomplishment #5:

A Residential Horticulture Agent was hired to educate homeowners on protecting the environment and to produce their food locally.

Accomplishment #6:

Started a collaboration with Girl Scouts to provide food preservation education to middle school-aged youth. This is opening the doors to working with multiple Girl Scouts troops in Osceola County.

Accomplishment #7:

Implemented the FIT Wellness Series, a 6-week series focused on planning and tracking healthy behaviors to help participants develop and maintain goals for life-long wellness, achieve or maintain a healthy weight, and decrease risk for chronic conditions that can impact personal health and work productivity.

Accomplishment #8:

Master Gardener volunteer hours devoted to UF/IFAS Extension totaled 4338.25 valued at \$104,649 for the benefit and education of Osceola County residents.

Accomplishment #9:

The Residential Horticulture Program started an annual tree give away in collaboration with the Florida Department of Forestry, 15 classes were offered and we gave away over 400 trees.

Accomplishment #10:

Continuation and expansion of the Garden and Nutrition Program for the benefit of Osceola County schools and after school programs.

Accomplishment #11:

The Family Consumer Science mortgage foreclosure prevention program served 246 clients; 140 of which were able to prevent foreclosure; 39 were referred for legal advice and 67 are still pending resolution. Homebuyer education was provided to 1,313 clients and Financial Literacy Education Classes to 1,852 clients – all benefiting the residents of Osceola County.

Accomplishment # 12:

A turf demonstration site was established at the Kenansville demonstration site. The objective of the turf demonstration plot is to educate landscapers on different cultivars of warm season grasses.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #1, Grow and Diversify the County's Economy; Objective: Increase the educational level of residents with quality educational programs (public/private) and Objective: Expand University and college presence and broad range of programs in Osceola County.

- Continue securing funds from the Natural Resource Conservation Service to assist producers with production upgrades.
- Continue efforts of the GOPEP Agriculture and Food Production Advisory Board to achieve stated goal – “to initiate and assist with efforts to create a business atmosphere that is conducive to the continuation and expansion of agricultural businesses within Osceola County for the benefit of all its residents”.
- Continue public policy education to include events such as agriculture water supply planning, annual Agricultural Legislative Luncheon, agricultural tours, Farm City Days in order to increase public awareness of the importance of agriculture to enhance the overall economic well-being of Osceola County.
- Continue with farm Extension demonstrations such as insect control, weed control, forage selection and fertility management to increase profitability to Osceola County agricultural producers.
- Implement first year workplan on the Silver Spurs/IFAS demonstration site.
- Continue providing education on production and marketing to help agricultural producers building successful businesses.

Strategic Objective #2:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Upgrade/expand education choices (private and public) at all levels and Objective: Expand activities and programs for youth and families.

- Increase 4-H participation among Osceola County youth through upgraded/expanded education choices, activities and programs. 4-H youth will now benefit from an educational program emphasizing science, technology, engineering and math, i.e. STEM.
- Teach diverse youth audiences about agriculture through upgraded/expanded education choices, activities and programs.
- Offer participants a foreclosure prevention option suitable for their personal family situation in order to keep their home or transition out of their home with minimal overall financial implications.
- Improve quality of life among Osceola County residents through wellness education, health initiatives and connection to services.

**FUND 001-GENERAL FUND
EXTENSION SERVICES/HERITAGE PARK**

COST CENTER SUMMARY - (1410, 1413, 1414 AND 7503):

TRENDS & ISSUES:

The Extension Services Office is comprised of the following cost centers: Farm & City Days - 1410, Soil & Water Conservation - 1413 and Cooperative Extension Services - 1414. This office is a joint partnership between the United States Department of Agriculture (USDA), the University of Florida (Institute of Food and Agricultural Sciences) and Osceola County Government. This office provides non-biased, research based education to residents and businesses in the areas of agriculture, horticulture, water conservation, energy conservation, protection of our natural resources, housing, finance management, food nutrition and health, food safety, family issues and 4-H youth development. Personal Services supports 17.0 FTEs which is a decrease of 0.5 FTEs due to the Facility Attendant position being reallocated to the Softball Complex (7502). Personal Services decreased due to the reallocated FTE which is partially offset by a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to a tree giveaway program. Capital Outlay includes funding for a Surface Pro and replacement laptops.

Heritage Park - 7503 supports expenditures associated with the maintenance and operation of Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. Operating Expenses decreased due to decreases in the SMG contract.

REVENUES:

This office is supported by the General Fund. Additionally Fund Balance supports Farm & City Days (1410).

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	21,943	5,577	0	0	0
Fund Balance	0	0	6,350	7,319	969
Total Revenues:	\$21,943	\$5,577	\$6,350	\$7,319	\$969

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	812,198	876,811	971,364	922,900	-48,464
Operating Expenses	273,032	230,738	276,708	305,255	28,547
Capital Outlay	0	3,060	26,800	4,600	-22,200
Total Expenditures:	\$1,085,230	\$1,110,609	\$1,274,872	\$1,232,755	-\$42,117

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
DEVELOPMENT REVIEW**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Completed revisions to Chapter 4.8 Landscape of the Land Development Code. Revisions will be submitted to the BCC for adoption.

Accomplishment #2:

Completed infrastructure assessment for Tropical Park CDBG.

Accomplishment #3:

Re-accessed and established fees for bond processing, soil excavation and tree mitigation. Established application processes and approvals.

Accomplishment #4:

Reviewed 287 development review applications (up over 12.50% from last year) and 280 Elevation Certificates, LOMR's and CLOMR's. Performed 7544 inspections (up over 23% from last year).

Accomplishment #5:

Maintained CRS rating with FEMA to the most efficient level and hosted and facilitated the Discovery FEMA meeting for the upper St. Johns and Kissimmee River basins flood studies.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Maintain all County roads (paved/unpaved)

- Upgraded infrastructure for local roadway network and framework roads through site development process.

Strategic Objective #2:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Develop mixed use communities in appropriate locations

- Implementation of Chapter 4 requirements for neighborhood connectivity for roads and pedestrian networks.

Strategic Objective #3:

Strategic Plan Goal #4, Cost Effective and High Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Maintain adopted service levels in processing development applications and building permits.
- Complete reviews and provide comments for site development applications within 10 business days and a 10-day review time for revisions.
- Maintained department development procedures to maximize process efficiency and improve Levels of Service.
- Continue to provide training opportunities for staff to keep abreast of the changes in regulations and processes in development.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
PLANNING & DESIGN**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #1, Objective: Redevelop or revitalize the Highway 192 Corridor – More attractive with viable businesses.

- East 192 Community Redevelopment Area (CRA)
 - Using in-house staff, drafted E192 CRA Budget prior to handing over to Strategic Initiatives.
 - Using in-house staff, completed the 2016 CRA Annual Report (E192 CRA).
 - Drafted in-house the Interim Design Standards for East 192 CRA.
 - Coordinating with FDOT for enhanced landscape treatment for the W192 improvements that impact the Art Center Pond.

Accomplishment #2:

Strategic Plan Goal #1, Objective: Redevelop or revitalize the Highway 192 Corridor – More attractive with viable businesses.

- Code Enforcement Activities
 - Added 2 new Officers in 2016, for a total of 3 Officers focused on W192, funded by W192 Development Authority
 - Increased enforcement activities of 50+ cases with over 20 cases in compliance.
 - Nuisance Abatement Board Ordinance was adopted.
 - Coordinated Maintenance Abatement with Sheriff Office, Building Department, Fire/Rescue, and Human Services. First coordinated motel was addressed in May 2016.

Accomplishment #3:

Strategic Plan Action Item #1-The Florida Advanced Manufacturing Center (FAMRC) & The Farm (Grow & Diversify Economy).

- Judge Farms
 - Managed a consultant to perform Master Plan studies, Phase 1, and designs for entryways at Bill Beck Boulevard, Simpson Road, Denn John Lane, Oak Street and Neptune Road.
 - Coordination/participation in design workshops with Perkins + Will.

Accomplishment #4:

Strategic Plan Action Item #10-Housing to Jobs/Live-to-Work Policy (Grow & Diversify Economy).

- Fiscal Sustainability
 - Manage a consultant to perform revenue analysis of Osceola County comparing Countywide and Place Types.
 - Manage a consultant to perform the review of existing plans to establish Sustainability Indicators.
 - Staff and consultant led a Fiscal Sustainability Summit Workshop presented to Board, September 26, 2016.

Accomplishment #5:

Strategic Plan Goal #2, Objective: Upgrade County roads: capacity and maintenance.

- Using in-house staff, completed the FY16 Capital Improvements Element Annual Update relating to schedule capital improvements for transportation, parks, stormwater management and fire rescue budgeted for 2016-2021.
- Using in-house staff, reviewed and updated TAZ data to achieve reliable population and growth projections for the use in MetroPlan Long Range Transportation Plan (LRTP).
 - Managed consultant to perform Census based Community Analyst for back up data in TAZ numbers.
- Using in-house staff, monitored three schools for traffic conflicts and roadway queuing for school traffic operations observations and provided memo for further analysis on Land Development Code updates.
- Using in-house staff, processed and amendment to the Mobility Fee Ordinance to include Corporate Offices as a land use category, justification by consultant.
- Two Developers Agreements for Mobility Fee Credits, Stoneybrook DRI for Bella Cita (FKA Tri-County Road), and Westside CDD for Westside Boulevard from Sandmine Road to Student Drive.
- Began Narcoossee Area Roadway Study (to be completed in FY 17).

Accomplishment #6:

Strategic Plan Goal #2, Objective: Preserve and maintain the County’s natural resources – lakes, streams, wetlands, open spaces.

- Avon Park JLUS Coordination
 - Coordinated with affected adjacent property owners to Avon Park base on behalf of Department of Defense (DOD) that may be interested in a Sentinel Landscapes designation for the DOD to purchase easement rights.
- Tree Canopy Inventory
 - Research of the inventory process required to complete a countywide tree canopy inventory

Accomplishment #7:

Strategic Plan Goal #2, Objective: Increase the ridership and convenience of public transit.

- Using in-house staff, negotiating an Interlocal Agreement for LYNX to replace/maintain bus shelters and benches within the County (to be completed in FY 17).
- Using in-house staff, negotiated update to Lynx Funding Agreement including upgrades for Routes 10 and 26.

Accomplishment #8:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Parks Master Plan
 - Managed a consultant to perform Phase 1 Existing park assessment and presentation to Board of County Commissioners and the Planning Commission.
 - Managed a consultant to perform Phase 2 continuing work on plan and coordinating information for consultants regarding future population growth and gaps in park provision.
 - Using in-house staff, reviewed and updated TAZ data to achieve reliable population and growth projections for the use of the Parks Master Plan.
- Osceola Heritage Park
 - Using in-house staff, performed Master Plan studies for multiple venues and uses on the property.
 - Using in-house staff, developed a potential phasing plan.
 - Managed a consultant to perform a Limited Traffic Study (with Long Range Planning) to address entrances, internal circulation and parking access for large volume events.
- Austin Tindall Park
 - Using in-house staff, created Internal Master Plan studies for the expansion of soccer field facilities, parking expansion and rework circulation and proposed fire station site plan for major tournament play.
- BVL Community Parks
 - Using in-house staff, created a conceptual site plan for the 65th Infantry Park Designs for expanded Park facilities and Fire Station siting. Plans also included dog park facilities at the existing BVL fire station site.

Accomplishment #9:

Strategic Plan Goal #3, Objective: Revitalize major highway corridors: beautification and business vitality.

- Pleasant Hill Road – Phase 1 and Phase 2 Landscaping (Fern Drive to Granada Blvd)
 - Managed a consultant to complete landscape design installation plan sets.
 - Coordinate construction installation with vendor, manage maintenance warranty time period.

Accomplishment #10:

Strategic Plan Goal #3, Objective: Upgrade/expand education choices (private and public) at all levels.

- Valencia College - Poinciana Campus Coordination with the College, Public Works and County Attorney Office
 - Tract A – Re-plat for college site.
 - April 1, 2016 SDP16-0004 Site plan sign off letter.
 - April 20, 2016 Closing on the property by Valencia College.
 - Site Mass Grading 12/15 – 4/18/16.
 - Site Work 6/16 – 7/16.
 - Begin Building Construction 8/16.

Accomplishment #11:

Strategic Plan Goal #3, Objective: Develop mixed use communities in appropriate locations.

- College Station
 - Using in-house staff, explored property and conceptual gateway entry designs
- Tupperware
 - Using in-house staff, analyzed and prepared a study related to the code requirements for the proposed TOD development
- Poinciana TOD
 - Using in-house staff analyzed and prepared a study related to the code requirements for the proposed TOD development
- Northeast District
 - Using in-house staff, prepared critical analysis and conceptual site studies for the community
- King's Highway Corridor
 - Managed a consultant to perform a Kings Highway area-wide Traffic Study
 - Using in-house staff, analyzed and perform a study addressing residents' concerns over new development occurring in the Kings Highway Area Study for the KHCC
 - Using in-house staff, created a Pine Island/Kings Highway area: Townhome site plan study on a vacant parcel to validate density concerns.
- Rural Enclave Future Land Use Designation Viability Study
 - Using in-house staff, analysis of existing development patterns is being examined on the 6 Rural Enclaves, based upon home ownership, agriculture exemptions, home business use, age of structure, vacant property, and assessed taxable values. Study is ongoing to be completed mid-year.

Accomplishment #12:

Strategic Plan Goal #3, Objective: Develop trails and bikeways connecting neighborhood and community destinations.

- Using in-house staff, successfully negotiated the inclusion of the Kissimmee/Orlando Trail Loop to State of Florida Office of Greenways and Trails Opportunity Map for enhanced grant-funding opportunities.

Accomplishment #13:

Strategic Plan Action Item #4-Affordable Rental Housing & Transition of Homeless (Create Great Neighborhoods).

- Affordable Housing Advisory Committee coordination
 - Staff provided support for the Lunch 'n Learn Presentation for affordable housing builders to meet new state and county requirements.
 - In-house staff created property list, advertised public hearing before the Board for the Disposition of County Owned Property for Use for Affordable Housing.
 - 10 applications for planning and zoning verification of Affordable Housing completed to meet Florida Housing Finance Corporation Local Government Verification Forms.

Accomplishment #14:

Strategic Plan Goal #4, Objective: Deliver County services in an efficient and cost effective manner.

- Planning Commission Coordination
 - 12 PC Meetings Held.
 - Processed 28 Regular Agenda Items.
 - Processed 58 Consent Agenda Items.
- Community Meeting Coordination
 - In order to inform the community, meetings are held in their geographic area, to explain the application process, the submittal from the applicant and to gather input from the public.
 - BK Ranch CPA and ZMA.
 - Conservation Subdivision Amendment to the Land Development Code.
 - Buenaventura Lakes (2 meetings); first regarding the possible use of the Boys and Girls Club site for multifamily, second regarding the improvements to the 65th Infantry Veteran's Park and provision of a dog park.
 - Slyman CPA and ZMA.
 - Murrell Properties CPA and PD (3 meetings).
 - Sunset Oaks PD (2 meetings).
 - Kings Highway Study (3 meetings).
 - Shady Lane Roadway Improvements and Extension.

Accomplishment #15:

Strategic Plan Goal #4, Objective: Streamline County organization structure and processes to reduce the cost of government.

- Land Development Code Updates
 - Using in-house staff, prepared a Conservation Subdivision - Code revisions and supporting graphics.
 - Using in-house staff, prepared a Landscape Code revision - Comments on proposed code revisions and supporting graphics.
 - Using in-house staff, prepared LDC Subdivision Parking Standards Study - Provision of guest parking within Single Family Subdivisions.
 - Managing a consultant, completed TOD Code revision - First and Second Drafts of changes to Chapter 3 and 4 of LDC.
 - Using in-house staff, created TOD Code models - 3D models of code requirements shown on US192 parcel footprints.
- City of St. Cloud Coordination
 - Collaboration with City of St. Cloud regarding Park Impact Fees and transfer of Chisholm Park.
 - Drafted ISBA Response Resolution and began initial review.
 - One Warranty Deed for transfer of right of way.
 - Developed Map Series for Possible St. Cloud Roadway Annexation.
- Ongoing Development of Regional Impact Coordination
 - Using in-house staff, keep DRI list of approvals, rescissions, and abandonments.
 - Provide information in timely fashion to State of Florida Department of Economic Opportunity and east Central Florida Regional Planning Council.

Accomplishment #16:

Strategic Plan Action Item #9-Joint Meetings with Government (Cost-Effective High-Performing Government).

- With in-house staff, completed the School District Osceola County – Compliance Plan Review for the new Boggy Creek High School.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #1, Grow and Diversify the County's Economy; Objective: Brand the County as the place to have your business in Central Florida.

- Green Local Government Recertification
 - Renew Osceola County's Green Local Government certification, which was awarded in 2012 and expires October 2017.
 - With in-house staff, complete and submit renewal application by September 2017

Strategic Objective #2:

Strategic Plan Goal #1, Grow and Diversify the County's Economy; Objective: Redevelop or revitalize the Highway 192 Corridor – More attractive with viable businesses.

- Code Enforcement Activities
 - Another eight (8) W192 commercial sites have been identified for Abatement operations.
 - Continue to work with Sheriff Office on any Code updates as needed for enforcement activities.

Strategic Objective #3:

Strategic Plan Action Item #1-The Florida Advanced Manufacturing Center (FAMRC) & The Farm (Grow & Diversify Economy).

- Manage a consultant to complete the master plan for Judge Farms Site.
 - November 2016 Phase 2 Deliverables – Integrate.
 - December 2016 Phase 3 Deliverables – Innovate.
 - March 2017 Phase 4 Deliverables – Initiate.

Strategic Objective #4:

Strategic Plan Action Item #10-Housing to Jobs/Live-to-Work Policy (Grow & Diversify Economy)

- Fiscal Sustainability Plan
 - Manage a consultant to conduct a fiscal assessment to analyze development patterns, tax base, infrastructure capacity, ongoing financial obligations, and cost of services provided to determine our fiscal situation is sustainable over the long term.
 - Draft a Sustainability Plan that creates a framework for addressing County issues in a sustainable manner.
 - October 2016 scope of work for phase 2 (cost of services analysis).
 - January 2017 progress BCC Workshop
 - April 2017 assessment presented to BCC

Strategic Objective #5:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Upgrade County roads: capacity and maintenance.

- Narcoossee Corridor Studies
 - Managing a consultant to perform Conceptual Design Study for the widening, rehabilitation, and reconstruction of roadways in the Narcoossee Community. Study will identify future traffic demand, conceptual design, and address environmental requirements necessary to comply with state and federal regulatory requirements and establish the basis of right-of-way acquisition for the proposed improvements to these transportation facilities.
 - Spring 2016 Field Work* and Data Collection.
 - Fall/Winter 2016/2017 Conceptual Study & Design.
 - Winter 2017 Public Meeting.
 - Spring 2017 Study Wrap Up.

Strategic Objective #6:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces.

- 10 Year Water Supply Plan Element (Comprehensive Plan) Update
 - Using in-house staff, update Supply Plan, modify other Elements as necessary. Process as Large Scale Comprehensive Plan Amendment.
 - December 2016 Project Start.
 - February 2017 BCC Transmittal Hearing.
 - April 2017 BCC Adoption Hearing (April 2017 Deadline, 18 months after CFWI adoption).
- Habitat Conservation & Management Plan (HCMP) Ordinance
 - Using in-house staff, HCMP Ordinance Update (Chapter 4 LDC). Develop an ordinance to implement habitat management requirements in Mixed Use Districts (moving DRI requirements into an ordinance).
 - March 2017 BCC Adoption.

Strategic Objective #7:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Increase the ridership and convenience of public transit.

- Ongoing negotiation with in-house staff with Lynx and FDOT/SunRail for SunRail Phase 2 Feeder bus service for the Tupperware Station area and Poinciana Station area (including service to the Valencia College – Poinciana Campus).
 - Agreement to be finalized Spring 2017.
 - Service to begin January 2018.
- US 192 BRT
 - A Business Access & Transit (BAT) Bus Rapid Transit (BRT) project along US 192 from the Kissimmee Intermodal Facility to US 27.
 - This project is divided into three phases. Phase I: Pre-Project Development to prepare the project to be submitted to FTA for funding. Phase II: Project Development to develop the final Cost, Scope and Schedule and Final Design Phase III: Construction.

- July 2017 Pre-Project Development Work.
- July 2019 Project Development/Design.
- July 2021 Construction Completed and Begin Operation".

Strategic Objective #8:

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Reduce travel times in the County: Point A to Point B.

- Reeves Road Corridor
 - Managing a consultant to perform Conceptual Design Study for the widening, rehabilitation, and reconstruction of Reeves Road between Poinciana Boulevard east to lake Toho termination. Study will identify future traffic demand, conceptual design, and address environmental requirements necessary to comply with state and federal regulatory requirements and establish the basis of right-of-way acquisition for the proposed improvements to these transportation facilities.
 - Project initiation in Spring 2017.
 - Estimated completed in Fall 2017.

Strategic Objective #9:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Maintain a safe County where residents and guests feel safe and secure.

- Parks Master Plan
 - Manage a consultant to complete master plan for parks and provide cumulative plan to Board for review and direction on priorities and funding, if needed.
 - Manage a consultant to update Recreation Element of Comprehensive Plan.
 - June 2017 Phase 2 LOS and needs analysis – includes public outreach (In process).
 - January 2018 Phase 3 Comprehensive Plan and LDC Changes (February 2017 Initiation).
 - March 2018 Phase 4 Funding Mechanisms - impact fees (July 2017 Initiation).

Strategic Objective #10:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Develop mixed use communities in appropriate locations.

- College Station Planned Community
 - Issue new RFP/LOI based upon internal generated Bubble Plan, allowing the residential and nonresidential responders to suggest development program.
 - January 2017 issue new RFLOI.
- Transit-Oriented Development Standards
 - Managing a consultant to incorporate TOD standards into the Land Development Code and revise/update the Comprehensive Plan. Update the TOD section of the Future Land Use Element to be consistent with current vision of Future Growth around SunRail Stations and the US 192 BRT line.
 - March 2017 BCC Transmittal of CPA and Adoption of LDC.
 - May 2017 BCC Adoption of CPA.

Strategic Objective #11:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Streamline County organization structure and processes to reduce the cost of government.

- EAR Update
 - Per Florida Statutes, with in-house staff, provide EAR Update as a Large Scale Comprehensive Plan. Or provide a Statement Letter. (August 2017 DEO Deadline).
 - December 2017 Project Start.
 - June 2017 BCC Transmittal Hearing.
 - August 2017 BCC Adoption Hearing.
- Transportation Element Map Series Amendments
 - Reflect OCX alignment changes (E192 Design Guidelines maps, Poinciana parallel facility, etc.). Also updated the TOD section of the Future Land Use Element to be consistent with current vision of Future Growth around SunRail Stations and the US 192 BRT line.
 - October 2016 Finalize draft and put in Ordinance format.
 - March 2017 Planning Commission.
 - March 2017 BCC Transmittal Hearing.
 - May 2017 BCC Adoption Hearing.
 - June 2017 Effective Date.
- Applications and Permits
 - Application and permits totaled 94 in 2016, up from 54 in 2015.
 - 8 PM Project Management Applications completed.
 - 6 Community Development District (CDD) expansion, contraction or creation completed.
 - 10 Affordable Housing certification letters completed to meet Florida Housing Finance Corporation Local Government Verification Forms.
 - 17 Planned Development Applications completed as 14 Minor PD Amendments, 2 Major PD Amendments and 1 New PD.
 - 11 Comprehensive Plan Amendment Applications completed.
 - 10 Zoning Map Amendment Applications completed.
 - 6 Development of Regional Impact Applications completed as 5 Rescissions of the DRI and 1 Notice of Proposed Change to the DRI.
 - 8 Annual Reports for DRI Applications completed.
 - 1 Concept Plan Application completed for the Mixed Use District.
 - 13 Annexation Applications completed.
 - Coordination on Development Review Applications, 5 Preliminary Subdivision Applications completed, 2 Site Development Plan Applications completed.
 - 2 Developer Agreement Applications completed.
 - Review of Big Box Elevations for new LDC Criteria.
 - Transportation Planning Review of 870 Development Review permits.
- Planning and Design Website Updates on Osceola.org coordinating with IT Department
- Land Development Code Update (Chapters 3 and 4)
 - Using in-house staff, draft changes to the land development code (LDC) to address guest parking in subdivisions, boat hoists, setbacks for a/c and pool equip, setbacks for garages, rear access based on lot width, school siting, buffers for loading & service areas, ALF to DU Equivalency, Narcoossee Trails clarification, and hotel rooms/FAR.
 - Using in-house staff, draft cleanup and adjustments to Chapter 4 of the LDC Site Design and Development Standards.
 - January 2017 BCC Adoption.

**FUND 001 – GENERAL FUND
COMMUNITY DEVELOPMENT
CURRENT PLANNING**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Continued on-going updates to the Land Development Code regulations in an effort to reduce redundancies, inconsistencies and provide clear, streamlined and concise processes in order to improve transparency of review procedures.

Accomplishment #2:

Completed Accela workflows and testing.

Accomplishment #3:

Implemented a Planner of the Day calendar

- Provides assigned staff for phone calls each day.
- Provides assigned staff for walk-ins each day.

Accomplishment #4:

Updated Billboard and Tower lists and coordinated this information with GIS and created new tower and billboard maps.

Accomplishment #5:

Initialized a training program for new positions and new staff which focuses on cross-training in all areas of Zoning and education on Community Development processes.

Accomplishment #6:

Continued archival scanning of BOA applications into the SIRE document management system, bringing the total to over 400 scanned.

Accomplishment #7:

Updated the reviews for flood zone determinations, finished floor elevations, access and driveway permits to simplify the process.

Accomplishment #8:

Maintained targeted levels of service, on average, for all development applications and permit reviews.

- Review and approve/respond to all over-the-counter permits within same day.
- Review and provide responses within 4 business days for most residential building permit applications.
- Complete reviews and comments for most commercial building permit applications within 10 business days.
- Complete reviews and provide comments for development applications within 10 business days.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner and Objective: Streamline County organization structure and processes to reduce the cost of government.

- Complete and adopt on-going revisions to Performance and Siting Standards Chapter 3 of the Land Development Code.
- Maintain adopted service levels in processing development applications and building permits.
- Eliminate paper storage of historical application documents. Begin archival scanning of sign files and continue archival scanning and indexing of historical Board of Adjustment documents into the SIRE document management system.
- Complete training for zoning reviews and conversion to new Accela permitting system.

**FUND 001-GENERAL FUND
PLANNING & DEVELOPMENT REVIEW**

COST CENTER SUMMARY - (1405, 1427, 1453, 1454, AND 1456):

TRENDS & ISSUES:

Planning & Development Review consist of five cost centers, Mobility Fee Coordination – 1405, Impact Fee Coordination - 1427, Development Review - 1453, Planning and Design - 1454, and, Current Planning – 1456.

- Mobility Fee Coordination was established on March 16, 2015 by the Board of County Commissioners as adopted in Ordinance #2015-22, an Ordinance of Osceola County, Florida, relating to the Imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. Personal Services increased due to 3.5% across the board raise for eligible non-IAFF employees and adjustments to benefit plan costs.
- Impact Fee Coordination administers and maintains various Impact Fees including fire, parks and schools. Personal Services supports 1 FTE, which remains unchanged from the FY16 Adopted Budget. Personal Services increased slightly primarily due to a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased 26.2% primarily due to computer hardware for Mobility Fee Technician. Capital Outlay is not included in the FY17 Budget.
- The Development Review Office provides the processing, review and approval of all engineering improvement plans, soil excavation permits, platting, flood plain management, and construction inspection functions which are accomplished through the Project Management, Environmental, Engineering and Inspection Sections of this Office. This Office supports 18.5 FTEs which remains unchanged from the FY16 Adopted Budget and increased due to a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased 5.8% from the FY16 Adopted Budget primarily due to cost associated with staff certification. Capital Outlay is not included in the FY17 Budget.
- Planning & Design provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. Personal Services supports 29.30 FTEs which is an increase of 1 FTE due to the reallocation of the Planner II position from Community Resources (1419) and Environmental Land Acquisition (Fund 124). Personal Services increased 8.1%, from the FY16 Adopted Budget due to the reallocated FTE, a 3.5 % across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased 14.4%, for additional software licenses, increases for Penn Credit, and increases to Metro Plan. Capital Outlay totals \$7,460 which provides funding for Computer Hardware.
- Current Planning is tasked with helping manage orderly growth and development through administration of the Osceola County Land Development Code, to ensure compliance with the Osceola County Comprehensive Plan, and enforcement of various codes and ordinances. Personal Services supports 11 FTEs which remains unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses decreased slightly and Capital Outlay is not included in the FY17 Budget.

REVENUES:

These offices are supported by the General Fund. Additional revenues are generated from the following; Charges for Services from Mobility Fee Coordination and Residential (1405), School Impact Fees (1427) based on collections per the agreement with the Osceola County School District, Fees for licenses and permits for development and engineering functions, revenue from Local Business Tax, Board of Adjustment Fees, Other Permits and Fees (1453) and Miscellaneous Revenues (1454).

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	377,128	487,518	130,000	379,563	249,563
Permits, Fees & Special Assessments	3,540,021	5,789,682	3,578,387	4,111,010	532,623
Charges For Services	476,366	1,047,892	414,650	759,690	345,040
Judgment, Fines & Forfeits	278,621	314,740	250,000	243,773	-6,227
Miscellaneous Revenues	23,659	28,132	13,121	25,384	12,263
Less 5% Statutory Reduction	0	0	-219,308	-275,971	-56,663
Total Revenues:	\$4,695,794	\$7,667,965	\$4,166,850	\$5,243,449	\$1,076,599

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	3,591,557	3,858,408	4,323,326	4,604,027	280,701
Operating Expenses	6,238,234	6,516,957	634,543	708,157	73,614
Capital Outlay	4,509	25,402	82,000	7,460	-74,540
Total Expenditures:	\$9,834,301	\$10,400,766	\$5,039,869	\$5,319,644	\$279,775

**FUND 001 – GENERAL FUND
OSCEOLA COUNTY CLERK OF THE CIRCUIT**

MISSION STATEMENT:

Our mission, simply stated, is to be the finest Clerk’s Office in the nation. We will consistently deliver superior service, an unparalleled commitment to our customers, our employees, and the community we serve.

OVERVIEW:

The Clerk of the Circuit Courts is an independently elected official Constitutional Officer of the County government as provided by Chapter 218, Florida Statutes. The Clerk is considered to be part of the primary government of the County and the financial activities of the Clerk are included as such in the County’s annual financial report.

PUBLIC INFORMATION:

In November 2012, Osceola County voters elected Armando Ramirez Clerk of the Courts. The Clerk of the Courts operates offices in downtown Kissimmee in the County Courthouse building at 2 Courthouse Square. Court support responsibilities of the Clerk include all operations in the circuit and county civil and criminal courts. In addition, the Clerk's Recording Division is responsible for recording and scanning all official recording, storage of all court documents and processing of tax deeds.

DEPARTMENTAL OBJECTIVE:

The accounting policies of the Clerk confirm to accounting principles generally accepted in the United States of America, as applicable to governmental units. As such the entire accounting department objective overall is to ensure the entity performs under the GAAP principles.

The following outlines detail most of the principle objectives of the accounting governmental department activities:

- Payroll – To provide accurate payroll information and payments to employees in a timely manner. Provide to the State, IRS and employees any require month end and year end reporting. To keep records of employees personal time off and usage.
- Accounts Receivable – Follow up on any known outstanding receivables by contacting the buyers.
- Budget – To offer changes and solutions that keep the Clerk’s budget expenditures controlled by appropriations in accordance with the budget requirements set forth in the Florida Statutes.

- Accounts payable – To issue all checks for the payment of goods and services received by the Clerk’s office to vendor. In addition to process child support, tax deeds, guest restitution, State and County disbursement payments and any other County, Criminal, Civil or Courts division disbursement as set forth by Statutes.
- Customer Service – To answer inquires or emails within 24 hours, paying invoices on a timely manner, and address any surcharges made to customers. In addition to offer support to all other departments, civil, criminal, traffic, recording, record center, administration, human resources and the Executive Team as needed.
- Capital Assets – To maintain, record and report to the Board cost and depreciation of any capital asset purchased.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

The FY16 Budget was balanced, controlled and segregated by funds with appropriated expenditures of funds and revenues reported to the State and County. Subsequent balanced budget amendments related to non-court operations were adjusted as required. Audit was completed within established timeframe.

Accomplishment #2:

All bank reconciliations completed before year-end on a monthly basis.

- Reconciliations were reviewed and approved on a monthly basis with only outstanding items as required by governmental outlines.

Accomplishment #3:

Appropriated budget for Clerk’s expenditures posted to the accounting system.

Accomplishment #4:

Maintain a high level of integrity in all Clerk’s funds and properly refund all balances per the Florida Statute requirements to the County and State for excess revenues.

**FUND 001-GENERAL FUND
CLERK OF THE CIRCUIT COURT**

COST CENTER SUMMARY - (9111):

TRENDS & ISSUES:

As the Clerk of the Circuit Court submits their budget request to the State, the County provides funding for Property and Liability Insurances resulting in an overall increase of 43.7% over the FY16 Adopted Budget. Per Statute 29.008 the County is also obligated to fund court-related expenditures for maintenance, utilities, and security of court facilities. Costs associated with these expenses are budgeted in the Building Maintenance's budget in the General Fund. The County also provides funding for cost related to construction of the courts which is provided for in the Court Facilities Fund (Fund 115) as well as technology needs through the Court Technology Fund (Fund 130).

REVENUES:

This office is supported by Court Fees as well as by the General Fund and other funds noted above.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	1,983	945	0	1,100	1,100
Judgment, Fines & Forfeits	83,095	115,686	102,390	91,558	-10,832
Miscellaneous Revenues	0	429	0	0	0
Less 5% Statutory Reduction	0	0	-5,120	-4,633	487
Other Sources	408,724	704,000	0	0	0
Total Revenues:	\$493,802	\$821,061	\$97,270	\$88,025	-\$9,245

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	84,654	91,301	98,831	142,044	43,213
Total Expenditures:	\$84,654	\$91,301	\$98,831	\$142,044	\$43,213

**FUND 001 – GENERAL FUND
PROPERTY APPRAISER**

DEPARTMENTAL OBJECTIVE:

The Property Appraiser is an elected county official, as established by Article VIII of the Constitution of the State of Florida. His/her duty is to determine the value of all property within the county fairly and equitably.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Measures taken to ensure all properties are assessed fairly & equitability.

- Staff continued to pursue meticulously those individual who have committed Homestead Fraud. We have filed homestead liens in the amount of \$539,224.25 and have successfully recovered a total of \$411,124.87 which consists of owed taxes, penalties, and interest.
- Completing Tangible Personal Property Audits on accounts to ensure all items are reported accurately.

Accomplishment #2:

Completed external information technology audit to evaluate our information technology infrastructure.

- This audit was completed to ensure that our information technology department and infrastructure was in line with the long-term goals of the office.
- Audit has been completed and currently in the process of implementing recommendations such as the security of our Information Technology Infrastructure.

Accomplishment #3:

Utilization of technology to increase efficiencies in the Osceola County Property Appraiser's office.

- Online Homestead applications - 31% were submitted online
- Tangible Personal Property E-File – 61% increase in number of returns filed online.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Invest and implement in newer more effective techniques to ensure security from cyber threats to the office's information technology infrastructure focusing on disaster recovery.

- Replacement of rotational media methods between tape and disk to recover from disasters by newer disaster recovery systems which employ the use of various output medias and storage while maintaining data integrity.
- Employing the utilization of cloud-based and off-line duplication for external backup storage or a hybrid mode based on data priority.

Strategic Objective #2:

Continue to assess all properties fairly & equitably within the County during a time of exponential growth.

- Evaluating the personnel services within the office and utilization of technology to ensure the office is operating at optimal efficiencies.

Strategic Objective #3:

Educating our constituents on the role and responsibility of the Osceola County Property Appraiser.

- Public Relations Manager will develop a community outreach and education plan with speaking engagements and use of social media to disseminate knowledge.

Strategic Objective #4:

Continuing to enhance our online tools to better serve constituents.

- As the technology environment changes, we need to evaluate and enhance our Homestead Online Filing Program, Tangible Personal Property E-File, and our overall website.

**FUND 001-GENERAL FUND
PROPERTY APPRAISER**

COST CENTER SUMMARY - (9141):

TRENDS & ISSUES:

The Property Appraiser's budget request is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget, (\$6,491,446), \$5,795,205 is included in the General Fund. This budget includes funding for 62 positions, which remains unchanged from FY16 as well as a 3.5% Cost of Living Adjustment (COLA). Operating increased 2.3% due to cost associated with aerial photos which is a statutory requirement every three years. Also, included are funds, which are not a part of the submitted budget, for cost associated with Property & Liability Insurances as well as overhead, TRIM postage and funding for intergovernmental radio communication. Overall funding provided from the General Fund represents a 3.8% increase over the FY16 Adopted Budget.

REVENUES:

This office is supported by the General Fund as well as other Funds that are supported by Ad Valorem.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	0	709	0	0	0
Other Sources	335,516	167,876	0	0	0
Total Revenues:	\$335,516	\$168,585	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	140,447	137,828	152,110	155,618	3,508
Transfers Out	5,179,943	5,259,556	5,594,188	5,808,851	214,663
Total Expenditures:	\$5,320,389	\$5,397,384	\$5,746,298	\$5,964,469	\$218,171

**FUND 001-GENERAL FUND
PUBLIC DEFENDER**

COST CENTER SUMMARY - (1561):

TRENDS & ISSUES:

The Public Defender’s Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. The budget below reflects funding for communication services and other operating expenses. Total funding for FY17 remains unchanged from the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	7,087	7,001	7,000	7,000	0
Total Expenditures:	\$7,087	\$7,001	\$7,000	\$7,000	\$0

**FUND 001-GENERAL FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

The Osceola County Sheriff's Office enforces the laws of the State of Florida and the ordinances of Osceola County. The Sheriff's submitted FY17 Budget increased 6.2% over the FY16 Adopted Budget and supports 657 full-time and 104 part-time employees. Budget increase supports a 5% Cost of Living Adjustment (COLA) and the addition of 21 full-time positions which will be funded in Although not a part of the Sheriff's submitted budget, the County also funds expenses related to property and liability insurances, overhead expenses and the 800 MHz radio communication. Funds are transferred to the Sheriff as requested.

REVENUES:

Sheriff's Office is primarily supported by the General Fund. This office also generates revenue that is remitted to the Board of County Commissioners for Charges for Services relating to traffic and County ordinance violations and costs associated with the prosecution of convicted persons. Other revenue source include estimated excess fees.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	18,294	0	0	0	0
Charges For Services	292,092	245,108	229,445	236,599	7,154
Judgment, Fines & Forfeits	112,427	113,371	116,359	102,708	-13,651
Less 5% Statutory Reduction	0	0	-17,290	-16,965	325
Other Sources	662,081	1,489,974	750,000	750,000	0
Total Revenues:	\$1,084,894	\$1,848,453	\$1,078,514	\$1,072,342	-\$6,172

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	778,369	753,932	953,953	995,476	41,523
Transfers Out	52,619,343	55,411,361	59,414,169	63,707,415	4,293,246
Total Expenditures:	\$53,397,712	\$56,165,293	\$60,368,122	\$64,702,891	\$4,334,769

**FUND 001-GENERAL FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. The budget below includes funding for communication services which reflects a slight increase over the FY17 Adopted Budget.

REVENUES:

This Office is funded by State appropriation and also by County funds as specified in section 29.008, Florida Statutes.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,400	1,847	4,948	5,000	52
Capital Outlay	5,741	0	0	0	0
<u>Total Expenditures:</u>	\$8,141	\$1,847	\$4,948	\$5,000	\$52

**FUND 001 – GENERAL FUND
SUPERVISOR OF ELECTIONS**

VISION STATEMENT:

“To build and maintain public trust in the electoral process.”

MISSION STATEMENT:

“To provide the citizens of Osceola County with quality election services and maintain the integrity of the electoral process. As election professionals, we are the gatekeepers of democracy.”

PUBLIC INFORMATION:

Mary Jane Arrington is currently serving her second term as Supervisor of Elections and has been re-elected to a third term. She previously served as a County Commissioner for eight years. She and her staff strive to be responsive to all citizens to ensure a positive voting experience. They work on a daily basis utilizing the latest technology and best practices of their field. Supervisor Arrington and her staff ensure compliance with Florida Election Laws, while providing excellent customer service. It is her vision to build and maintain public trust in the electoral process. She and her staff work daily to be fiscally conscientious to the taxpayers of Osceola County.

FY16 ACCOMPLISHMENTS:

The Elections Office has increased its presence in the community by doubling the number of community events the staff attends to register people to vote as well as offering information on the elections process. Staff has also increased the number of visits to local elementary, middle and high schools. The Elections Office has also remained on the forefront of elections technology by acquiring the latest elections tabulation equipment and high speed scanners to provide even more efficient elections and the ability to post timely and accurate results.

FY17 OBJECTIVES AND GOALS:

1. Working to provide quality election services, which will include conducting open, fair, transparent and secure elections in the most efficient and professional manner as well as posting timely and accurate results.
2. Promoting voter awareness through education, outreach and community involvement, which will encourage voter participation and assist voters in making informed decisions.
3. Maintaining accurate Voter Registration files.
4. Judiciously expending our tax dollars while making sure we are meeting the expectations of our citizens.
5. Working to make sure every voter has the opportunity to exercise his or her right to vote.
6. Ensuring compliance with Florida Election Laws.

7. Providing exemplary customer service.
8. Remaining on the forefront of elections technology and innovations.
9. Embracing youth participation and voter education to inspire and prepare our young people to become voters, election workers and candidates of tomorrow.

**FUND 001-GENERAL FUND
SUPERVISOR OF ELECTIONS**

COST CENTER SUMMARY - (9121):

TRENDS & ISSUES:

The Supervisor of Elections is responsible for administering and certifying the elections for Osceola County and its municipalities. This office is also responsible for maintaining a current and accurate voter registration list, conducting voter registration, and providing voter education to all citizens to assist them in becoming a more informed voter while complying with the Florida Election Laws. The FY17 budget reflects a 12% reduction from the FY16 Adopted Budget primarily due to funding only one election in FY17. However, this budget also includes a 3.5% raise which was offset by reductions to Operating. Additional funding is provided for property and liability insurances and overhead expenses as well as reserves.

REVENUES:

This office is supported by the General Fund.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	3,087	0	0	0	0
Other Sources	330,705	316,542	6,000	6,000	0
Total Revenues:	\$333,792	\$316,542	\$6,000	\$6,000	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	19,259	16,516	11,944	13,635	1,691
Transfers Out	3,368,627	2,823,928	3,289,681	2,903,054	-386,627
Reserves - Assigned	0	0	10,000	10,000	0
Total Expenditures:	\$3,387,886	\$2,840,444	\$3,311,625	\$2,926,689	-\$384,936

**FUND 001 – GENERAL FUND
TAX COLLECTOR**

FY17 GOALS:

1. Enhance our appointment system to provide for smart phone notification of pending appointments.
2. Complete the transition to our new BVL branch location by adding driver license services. This service will be by appointment only and identical to the driver license services offered in our St. Cloud and Poinciana branches.
3. Begin the planning process for the new, larger Poinciana office.

**FUND 001-GENERAL FUND
TAX COLLECTOR**

COST CENTER SUMMARY - (9131):

TRENDS & ISSUES:

The Tax Collector is an independent constitutional officer duly elected by the voters of Osceola County. The Tax Collector 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, and the Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The Tax Collector's office receives a fee for providing a variety of services and historically has always been able to return unused fees to the County. Appropriation below reflects that of the General Fund only and represents a 10% increase over the FY16 Adopted Budget. However, as the Elected Official salaries were not finalized at the time of this budget, it will be updated during an amendment.

REVENUES:

The Tax Collector generates its revenue through fees.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	294,879	361,338	117,000	287,694	170,694
Less 5% Statutory Reduction	0	0	-5,850	-14,385	-8,535
Other Sources	2,356,836	0	1,500,000	1,500,000	0
Total Revenues:	\$2,651,715	\$361,338	\$1,611,150	\$1,773,309	\$162,159

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	5,020,280	5,319,283	6,368,403	7,032,174	663,771
Transfers Out	0	0	16,873	13,677	-3,196
Total Expenditures:	\$5,020,280	\$5,319,283	\$6,385,276	\$7,045,851	\$660,575

**FUND 001 – GENERAL FUND
CORRECTIONS**

DEPARTMENTAL OBJECTIVE:

To maintain and operate a safe, secure facility that is in compliance with all State and accreditation standards while providing inmates with an environment that promotes rehabilitative change.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: Completed Bathroom Renovation in Minimum East

Completed renovation of shower and bathroom area of Minimum East Housing Unit. New fixtures were installed and the bathroom floors were resurfaced with Durabond which is durable, odorless, low maintenance and eliminates dust.

Accomplishment #2: Food Port (Bean holes) Installed

Food port (bean holes) installed to cell doors. This enhanced safety and security for both officers and inmates as it allows handling of items via the ports, minimizing the need of opening the cell doors when managing high risk inmates.

Accomplishment #3: Completed Install of Firearms Training Simulator

New firearms simulator installation was completed in the Training Department. This system will benefit staff as a safe and economical option for shooting practice that can be customized in a true virtual experience. The simulator will be customized to provide scenarios that visually replicate the actual grounds of the facility to further enhance staff training.

Accomplishment #4: Completed B and C Control Room Renovation

This renovation has made the areas more user friendly for staff and helped with streamline everyday operations.

Accomplishment #5: Developed a Misdemeanor Probation Department

In October of 2015, the Board approved the reintegration of the previously outsourced Misdemeanor Probation Services into the Inmate Services Division. The Program went live in January 2016 and provides the judiciary an alternative to incarceration for misdemeanor offenders. The Program was established utilizing evidence based principles to assist with recidivism reduction efforts. The Program currently serves a population of 2,300.

Accomplishment #6: Enhanced the Pretrial Release Program by implementing changes to Administrative Order #07-98-47-16

In November 2015, the Administrative Order overseeing program criteria was updated to establish criteria for program eligibility for both the pretrial release program and the home confinement program. Additionally, the Corrections Department was also given the authority to release directly non-violent, low risk inmates charged with misdemeanor and traffic offenses administratively without a monetary

bond. Since implementation direct non-monetary releases have increased by 28%, over 100 inmates have been released administratively, and the overall caseload size has increased by 44% from 626 participants to 903 participants and home confinement participation has increased by 85%.

Accomplishment #7: Implemented a Veterans Program, Operation Identity

Operation Identity is an evidence-based behavioral program that assists incarcerated veterans seek an identity outside the Armed Forces. It emphasizes sobriety, accountability of one's actions, and a focus on establishing and maintaining healthy relationships. The providers of Operation Identity also assist with reentry efforts by assisting incarcerated veterans maintain independence and sobriety through systems of integration, outreach, and networking within the community.

STRATEGIC OBJECTIVES:

Strategic Objective #1: Continue addressing jail overcrowding and reducing incarceration costs to the County.

- Implement the use of evidence-based practices and reentry initiatives to reduce recidivism.
- Begin assessing all inmates during the intake process in accordance with the Administrative Order for non-monetary administrative pretrial release for low risk, non-violent offenders.
- Increase the number of inmates participating in the Pretrial Release Program and the Home Confinement Program in accordance with administrative orders.

Strategic Objective #2: Increase the use of technology and innovate practices effectively.

- Establish the use of evolving technology to include a jail management system.
- Automate the use of the pretrial release risk assessment instrument and the ORAS instrument to determine the risk/needs of the inmate population.
- Solicit and incorporate a GPS monitoring system for home confinement that integrates with the current caseload management system.

Strategic Objective #3: Develop a Misdemeanor Probation Program

- Provide the judiciary with an alternative to incarceration for misdemeanor offenders
- Establish a program based on evidence-based principles to assist with recidivism reduction efforts.
- Handle some violation of probation administratively, saving jail space and reducing costs
- Identify the risk of reoffending and the specific programming needs of the female inmate population.
- Implement the "Xerox: Corrections to Career" curriculum to provide vocational training for the female inmate population to assist with employability upon release.

Strategic Objective #4: Provide for the care, custody, and management of inmates while ensuring public and staff safety.

- To comply with accreditation and Florida Model Jail standards addressing inmate, public and staff safety.
- To maintain an effective emergency management system and resources to respond to facility emergencies.

- To comply with the national audit standards of the Prison Rape Elimination Act.
- To provide a continuous review of Inmate Risk and Behavioral Management

Strategic Objective #5: Develop staff committed to professionalism and enhanced organizational performance

- To provide training on applicable statutes, policies, and procedures to all staff.
- To maximize attendance at courses offered by the County training division.
- To conduct an annual review of Department policies and procedures for necessary updating and revision.
- To maintain a continuous oversight and quality assurance of Department operations.

Strategic Objective #6: Ensure effective leadership at all levels of the Department.

- To provide specialized management training to Department managers and supervisors.
- To provide training on the Department's Vision, Mission, and leadership expectations to all agency personnel.
- To maximize attendance at Leadership Training offered by the County training division.
- To develop a FTO curriculum plan for Department leadership and management positions.

**FUND 001-GENERAL FUND
CORRECTIONS**

COST CENTER SUMMARY - (1571, 2100, 2101, 2114, 2118 AND 2161):

TRENDS & ISSUES:

The Corrections Department is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future. The Corrections budget is comprised of Probation - 1571, Public Safety Projects - 2100, Corrections Executive - 2101, Inmate Medical Program - 2114, Drug Lab - 2118, and Courthouse Security - 2161. This department supports 388 FTEs which is an increase of 3 FTEs from the FY16 Adopted Budget for two new Probation Officers and a new Senior Probation Officer. Personal Services increased 4.4% from the FY16 Adopted Budget due to changes in accordance with the Corrections Union Contract that was approved by the Board on September 12, 2016, the addition of 3 FTEs for Probation and a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased 6% as a result of increases to Contractual Services, which includes funding for contracted personnel to provide 24 hour monitoring for a Secure Pass system at the Courthouse. Capital Outlay includes funding for Board approved capital projects that will continue in FY17 and security upgrades.

REVENUES:

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

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	214,596	0	82,462	0	-82,462
Charges For Services	457,623	477,418	1,444,837	1,402,622	-42,215
Judgment, Fines & Forfeits	335,055	344,980	313,106	305,029	-8,077
Miscellaneous Revenues	470,467	558,290	355,007	576,077	221,070
Less 5% Statutory Reduction	0	0	-88,063	-87,187	876
Fund Balance	0	0	1,338,051	154,183	-1,183,868
Total Revenues:	\$1,477,741	\$1,380,688	\$3,445,400	\$2,350,724	-\$1,094,676

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	26,364,212	24,977,306	26,590,903	27,764,235	1,173,332
Operating Expenses	6,926,101	8,842,395	9,495,767	10,066,216	570,449
Capital Outlay	41,537	651,530	1,483,363	836,734	-646,629
Grants and Aids	66,411	250	0	250	250
Total Expenditures:	\$33,398,262	\$34,471,480	\$37,570,033	\$38,667,435	\$1,097,402

FUND 001 – GENERAL FUND
BOARD OF THE COUNTY COMMISSIONERS & COUNTY MANAGER

MISSION STATEMENT:

The mission of the County Manager is to provide quality service to the residents of Osceola County, effectively manage departments under the Board of County Commissioners, as well as coordinate governmental operations with the Elected Constitutional Officers, while providing productive leadership in the management of the County Government.

STRATEGIC OBJECTIVES:

The County Manager's Office and BOCC adopted the Strategic Plan on September 8, 2016 which outlined their goals and objectives for the coming year. The specific Action Items are reflected in the Introduction of this book.

**FUND 001-GENERAL FUND
BOARD OF COUNTY COMMISSIONERS & COUNTY MANAGER**

COST CENTER SUMMARY - (1211 AND 2192):

TRENDS & ISSUES:

This department provides funding for the BOCC/ County Manager's Office - 1211 and Medical Examiner - 2192. Personal Services increased slightly due to a 3.5% across the board raise for eligible non-IAFF employees which was partially offset by adjustments to benefit costs and employee plan selections. Operating Expenses increased primarily due to the Medical Examiner's annual fee in accordance with the agreement approved by the BOCC on August 8, 2016.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	1,545,038	1,633,655	1,710,300	1,742,595	32,295
Operating Expenses	869,311	758,571	1,023,486	1,056,994	33,508
Total Expenditures:	\$2,414,349	\$2,392,226	\$2,733,786	\$2,799,589	\$65,803

**FUND 001-GENERAL FUND
BUSINESS PROCESS IMPROVEMENTS**

COST CENTER SUMMARY - (1243):

TRENDS & ISSUES:

The Business Process Improvement office directly supports the BOCC Strategic Plan. Personal Services increased due to a 3.5% across the board raise for all eligible non- IAFF employees and adjustments to benefit costs. Operating Expenses increased slightly from the FY16 Adopted Budget and maintains the same level of service.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	126,364	224,046	239,627	249,590	9,963
Operating Expenses	8,390	9,869	18,625	18,845	220
Total Expenditures:	\$134,754	\$233,915	\$258,252	\$268,435	\$10,183

**FUND 001 – GENERAL FUND
CLERK OF THE BOARD**

DEPARTMENTAL OBJECTIVE:

The Clerk of the Board consists of two cost centers, Recording Secretary and Value Adjustment Board. The Recording Secretary cost center has 6 FTEs, who also serve as the personnel for the Value Adjustment Board. Although the operating costs associated in the Value Adjustment Board cost center are shared with the School District, these amounts are unfunded mandates and vary each year.

In accordance with the adopted Strategic Plan of the County Commissioners, this office strives to provide high performing County government in an efficient and cost effective manner by streamlining and consolidating services in the delivery of friendly customer service.

As the Custodian of the County Commission official records, the overall goal for this office is to protect, preserve, and ensure the integrity of the official documents.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- 2015 Value Adjustment Board process ended in February 2016, both under budget and in a timely manner

Accomplishment #2:

Strategic Plan Goal #4, Streamline County organization structure and processes to reduce the cost of government

- Process Improvement: streamlined more than 12 internal processes, resulting in a savings of both time and money

Accomplishment #3:

Strategic Plan Goal #4, Consolidate services to increase quality and cost effectiveness

- In conjunction with the IT Department held 10 training sessions with Sire users to implement the post agenda approval process in an effort to eliminate duplication, confusion, and be streamlined

Accomplishment #4:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Serving as the Recording Secretary for the Canvassing Board meetings, agendas and minutes were compiled for not only the March Presidential Primary Election, but also for the August State/Local Primary Election
- In May the 18 month long process of the Charter Review Advisory Commission was finalized, again the Recording Secretary compiled the agendas, and the minutes for these meetings

Accomplishment #5:

Strategic Plan Goal #4, Have adequate resources to support defined County services and service levels

- Held individual records retention training sessions with 12 Departments and processed more than 60 requests for records disposition

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Attend meetings and fulfill information requests

- Ensure that meeting information is accurate
- Respond to all research requests in a timely manner

Strategic Objective #2:

Contracts and Agreements

- Correctly index, manage, and maintain all original binding documents, agreements, and contracts of the County
- Provide documentation to County Departments and the public

Strategic Objective #3:

Records Management Liaison Office for County Commission

- Maintain the ongoing record retention program
- Assist County Departments with timely processing of records according to Florida State Department regulations

**FUND 001-GENERAL FUND
CLERK OF THE BOARD**

COST CENTER SUMMARY - (1281 AND 1282):

TRENDS & ISSUES:

The Clerk of the Board maintains the official records of the Osceola County Board of County Commissioners. The Clerk of the Board consists of two cost centers: 1281-Recording Secretary and 1282-Value Adjustment Board. The Recording Secretary cost center supports 6.05 FTEs, which remains unchanged from the FY16 Adopted Budget. The Value Adjustment Board does not include Personal Services. All operating costs associated with the Value Adjustment Board are mandated. Personal Services increased 6.4% from the FY16 Adopted Budget and includes a 3.5% across the board raise for eligible non-IAFF employees and adjustments to benefit costs. Operating Expenses increased slightly and maintains the same level of service. Overall, this department's FY17 Budget increased 5.6% from the FY16 Adopted Budget.

REVENUES:

This department is supported by the General Fund as well as reimbursements from four Common Facilities Districts for Recording Secretary Services and the Osceola County School Board for shared costs related to petition filing fees.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	0	38	0	0	0
Miscellaneous Revenues	31,080	34,206	21,506	24,506	3,000
Less 5% Statutory Reduction	0	0	-1,075	-1,225	-150
Total Revenues:	\$31,080	\$34,244	\$20,431	\$23,281	\$2,850

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	366,242	382,748	397,025	422,337	25,312
Operating Expenses	46,676	54,536	63,050	63,632	582
Total Expenditures:	\$412,917	\$437,285	\$460,075	\$485,969	\$25,894

FUND 001 – GENERAL FUND
GOVERNMENT AFFAIRS/PUBLIC INFORMATION/COMMUNITY OUTREACH

DEPARTMENTAL OBJECTIVE:

This office is comprised of Government Affairs, the Public Information Officer and Community Outreach. Each unit within the office works with the County Manager and Deputy County Manager in regard to Communications. It researches and drafts County priorities regarding local, state and federal legislative initiatives. It assists in promotions and the dissemination of public information regarding county initiatives and services in order to maintain a well-informed public. It conducts events with the public to spread the county's message and promote the public good. The functions of the Community Outreach & Public Information Office can be broken into six categories:

- 1) **Advocating for the county's needs:** Communicates and advocates for those matters that will advance the county's strategic plan and its objectives at all jurisdictional levels.
- 2) **'Publishing' information about the county:** Promote events and programs of the county through press releases, videos, advertising, social media and other methods. (The office also serves as ESF-14 (Public Information) when the county's Emergency Operations Center is activated.)
- 3) **Media coordination:** Public Relations Officer is primary point of contact for media requests, acting as the conduit between county commissioners, the county and the media.
- 4) **Public records requests:** Comply with F.S. 119 in regard to requests for public records.
- 5) **Community outreach:** Events relevant to county government are coordinated through the office. These include: the annual State of the County Event, ribbon cuttings, ground breakings, Town Hall Meetings, health fairs, visits from VIPs and elected officials, and other special events with community partners.
- 6) **Audio visual production:** Produce all meetings in the chambers, some of which are streamed live over the Internet. The office also produces videos that are distributed through various channels to support the Strategic Plan and its objectives.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Supported numerous strategic plan goals:

- Arranged meetings between key stakeholders and county officials to advance county goals to achieve specific objectives.
- Secured project specific appropriations from the Florida Legislature.
- Coordinated imec announcement event, working in concert with internal and external partners.
- Hosted round table on PROMESA between community and Federal/State officials.

Accomplishment #2:

Strategic Plan Goals 1, 2, 3, 4, 12, 14: Planned and executed State of Osceola Event

- Promoted FAMRC and The Farm, SunRail, Poinciana Parkway, development in General, County's efforts to create great neighborhoods and partnerships with UCF, Valencia, PRCA and others to

grow and diversify the community. Worked with other governments in effort to provide cost-effective high-performing government.

Accomplishment #3:

Supported numerous strategic plan goals: Increased the number of stories in local media & social media that reflected positively on Osceola County's policy and operational successes.

- Set miles stones for social media reach this year, increased number of "likes" to more than 10,000 – an increase of more than 60 percent.

Accomplishment #4:

Strategic Plan Goal: Create Great Neighborhoods

- Conducted numerous community outreach events with staff and commissioners, including new events -- all to inform the public of the county's efforts, including strategic planning
- Increased information about Osceola County to the community through press releases, web site, social media, videos and outreach events in order to better educate citizens about county government's plans, goals and actions.
- Helped other departments with specific messages tied to strategic plan initiatives and other events that resulted in streamlined, efficient government.

Accomplishment #5:

Strategic Plan Goal, Cost-effective High-performing government

- Efficiently handled are an increase of more than 10 percent in the number of public record and media requests, while complying with state statute and providing government transparency.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Advocate Osceola County government's needs to other decision-makers at all jurisdictional levels

- Work with County Manager, executive team and staff to identify and convey information related to Osceola County's Legislative priorities.
- Research and report on trends and policies that might affect Osceola County.
- Draft policies and procedures to codify practices of the government of Osceola County.
- Represent Osceola County at various intergovernmental meetings and events.
- Represent the Board of County Commissioners and the County Manager in fostering relationships with the School Board, Cities, local communities, as well as at the State and Federal level.

Strategic Objective #2:

Provide information to the public

- Continue to produce weekly Board of County Commission meetings (along with others) for live viewing on www.osceola.org and rebroadcasts on the county's website, Access Osceola, Access St. Cloud, Good Samaritan TV, and Bright House On-Demand.
- Produce informational programming and public service announcements of County programs and services, including Commissioner's Corner and News Minute.

- Serve as a central clearinghouse for all public records requests and media requests for information regarding Osceola County Government.
- Act as liaison with the Hispanic media and community.
- Send out timely, accurate press releases and media advisories in English/Spanish as needed.
- Continue to use social media to inform residents about information that was sent via press releases to local media.
- Provide internal communications to Osceola County employees via InsideOsceola.org and countywide emails.
- Plan and execute annual State of the County event.

Strategic Objective #3:

Communicate Osceola County government's key messages

- Provide timely and accurate information to the citizens of Osceola County, the media, and intergovernmental agencies through press releases, media advisories, press conferences, the website and other forms of communication in both English and Spanish.
- Work with executive team and staff to identify and convey information related to Osceola County's goals and objectives

Strategic Objective #4:

Community Outreach

- Create and maintain a presence in the community of Osceola County and Central Florida to promote programs and services on behalf of the Board of County Commissioners and Osceola County government.
- Represent the Board of County Commissioners at miscellaneous community meetings, neighborhood events, business associations and other activities.
- Develop and foster positive partnerships with media outlets, community groups and citizens.
- Assist local agencies/departments with the development of Proclamations/Resolutions to be read and approved at BOCC meetings.
- Organize, plan and implement outreach efforts.
- Organize Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities as needed.
- Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

**FUND 001-GENERAL FUND
COMMUNITY OUTREACH/PUBLIC INFORMATION OFFICE**

COST CENTER SUMMARY - (1231):

TRENDS & ISSUES:

The Public Information Office ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Public Information Office supports 5 FTEs which reflects an increase of 1 FTE due to the reallocation of the Government Affairs Officer from Strategic Initiatives (5101). Personal Services increased due to the position reallocation, a 3.5% across the board raise for eligible non-IAFF employees, benefit cost and employee plan selections. Operating Expenses increased primarily due to cost associated with the increased FTE.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	1,473	1,684	0	0	0
Total Revenues:	\$1,473	\$1,684	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	296,948	327,356	336,036	480,758	144,722
Operating Expenses	41,095	38,655	47,286	335,893	288,607
Capital Outlay	3,200	1,095	0	0	0
Total Expenditures:	\$341,243	\$367,106	\$383,322	\$816,651	\$433,329

**FUND 001 – GENERAL FUND
HUMAN RESOURCES DEPARTMENT**

DEPARTMENTAL OBJECTIVE:

The Human Resources Department will support the goals and challenges of Osceola County Government by providing services that promote a work environment that is characterized by fair treatment of staff, open communication, personal accountability, trust and mutual respect. We seek and provide solutions to workplace issues that support and optimize the operating principles of the organization.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: Recruitment & Selection

- Successfully coordinated and conducted recruitment and selection efforts, which resulted in the hiring and on-boarding of 231 new employees and 87 promotions.

Accomplishment #2: Labor Relations

- Successfully completed negotiations for the renewal of the collective bargaining agreement between the County and Corrections Teamsters Local 385.
- Attended twenty-four Pre-Determination Hearings and thirty grievance hearings

Accomplishment #3: Employee Relations

- Processed and provided reasonable accommodations to fourteen (14) employees. Accommodations ranged from extended leave time, equipment, workstation and other ergonomic adjustments, and reassignments to vacant positions.
- Provided guidance and technical assistance on approximately 103 disciplinary actions and over 1400 employee evaluations, to ensure the consistent application of policies and procedures.
- Conducted eight (5) formal investigations and approximately 4 preliminary inquiries.
- Revised Policy and Procedure 2.3-5, On Call to reflect the following:
 - Instead of just five (5) hours, the new procedure calls for one (1) hour of On Call Pay at the employee's regular rate of pay for *each* day the employee is required to be on call.
 - On Call Status pay will not count as hours worked for the purpose of computing overtime. However, all hours worked while on call will count for the purpose of computing overtime. The previous policy stated the On Call Status Pay did not count as hours worked for the purpose of computing overtime, even if an employee worked the hours.
 - Travel time to work counts as time worked for the purpose of this policy.
- Revised Policy and Procedure 2.5.2 – Sick Leave Policy to reflect the following:
 - Sick Leave Payout (Voluntary Resignations) - Changes payout to pay based on scale and changed the "192 rule" to 200 hours, and the "not exceed amount" from \$15,000 to \$25,000. Employees that voluntarily end employment and leave in good standing with Osceola County shall receive payment for accumulated Sick Leave hours as follows:

- To be eligible for pay out of any sick leave, employees must have 200 hours of sick leave. If the employee has 200 or more hours of sick, the employee will be paid for the first 200 hours. Sick Leave in excess of 200 hours shall be paid pursuant to the schedule outlined below; however, the payment shall not exceed \$25,000:

Years of Service	Percentage
0 through 5 years	20%
5 through 10 years	25%
10 through 15 years	30%
15 through 20 years	35%
Over 20 years	40%

- Sick Leave Payout upon Retirement - Upon bona fide retirement, employees shall receive payment for all accumulated Sick Leave hours; however, the payment shall not exceed \$20,000:
 - Upon bona fide retirement, employees who have at least fifteen (15) years of service may convert their unused Sick Leave balance to a bank for the purpose of purchasing health insurance after retirement.
 - A bona fide retiree can only select one of the above (payout or conversion).
- Completed off-boarding which consisted of 34 retirements, 102 resignations, 20 terminations, and 1 layoff.
- As part of the County’s Strategic Plan priorities, the Human Resources Department updated the County’s Performance Management System. The new performance management system focuses and emphasizes on ongoing coaching and feedback to include quarterly reviews. In addition the new Annual Performance Evaluation cycle was changed to conclude in December of each year. In short, the goal, of the new process is to facilitate meaningful and on-going communication. All supervisors and managers have been trained on the new process which will begin on January 1, 2016.
- In preparation for the Federal Labor Standards Act new “Overtime Rule” which increased the salary threshold for exempt employees from \$23,550 a year to \$47,476 per year, the Human Resources Department conducted a review of approximately 23 classifications (paygrades 15 through 18) to determine:
 - whether to have a zone whiting which employees close to the new threshold will be bumped up to maintain exempt status;
 - whether the approach will be to reclassify as nonexempt employees whose current salary is below the new minimum; and
 - the financial impact of each of these options.
- Based on the requirements of the new rule and our review: Twenty-three classifications will be bumped to maintain exempt status and two (2) classifications will be reclassified as non-exempt. Fourteen (14) of the classifications that will remain exempt require a pay grade changed and a salary increased. The remaining seven (7) classifications will only require a change in pay grade.

The fiscal impact for the positions that will be bumped to maintain exempt status is approximately \$25,665.00. The new regulation becomes effective December 1, 2016.

STRATEGIC OBJECTIVES:

Strategic Objective #9: Employee Pay Adjustment (Cost Effective High-Performing Government)

- Updated the Employee Performance Evaluation System to include quarterly evaluations to effectively communicate with employees throughout the year. Fire and Corrections have individualized evaluations due to the nature of their jobs.
- Conducted a compensation study with UCF Business Department and interns.
- Finalizing the findings and determining the following:
 - Who is affected and the financial impact.

Accomplishment #4: Training

- Conducted forklift training for eight (8) employees at Austin Tindall.
- Conducted an OSHA ten (10) hour course for five (5) building maintenance employees.
- Began the process of bringing a new County-wide Learning Management System on board. As of September 2016, the final stages were completed and the pilot program was set to launch in October.

Accomplishment #5: Risk Management, Safety, and Worker's Compensation

- Tracked and managed 389 worker's compensation claims. The largest percentage of claims (36%) were for Arm-Hand/Leg-Foot related injuries with 73% of the claims originating from the County's two (2) Public Safety Departments, Corrections and Fire Rescue.
- Tracked and managed 106 auto claims; 84 (73%) of which were associated with Sheriff's vehicles. Of the remaining 22 claims, 10 were associated with Fire/Rescue and eight (8) were Road and Bridge.
- Conducted four (4) Random Drug testing screenings for employees in safety-sensitive positions in the Corrections, Road & Bridge and Parks Departments.
- Convened five (5) Executive Safety Committee meetings. The Committee made recommendations to the County Manager involving active shooter awareness in which all County employees received training, development of an accident review committee for vehicle accidents (in development stage), and physical security review of administration building conducted with Kissimmee Police Department .
- Successfully managed the conversion of our worker's compensation third-party administrator from Amtrust to PGCS.
- Finalized contract requirements for the Risk Management Information System (RMIS) and transition to the new system are on-going.

STRATEGIC OBJECTIVES:

Strategic Initiative: Workplace Risk and Safety

- Develop a formal County-wide Employee Return to Work Program.
- Institute behavior based safety emphasis through the Executive Safety Committee to reduce workplace incident numbers and severity.
- Develop vehicle accident review policy and establish committee to assist in reducing County at-fault vehicle accidents.
- Full implementation of the RMIS to assist with making effective exposure reduction decisions.
- Implement yearly worker's compensation training for all employees and supervisors.
- Conduct departmental audits to ensure all vehicles and equipment are recorded under insurance schedules.

Accomplishment #6: Benefits and Wellness

- Administered the County's 2016/2017 Benefits Open Enrollment Education Sessions by holding 45 plus Open Enrollment Sessions with BOCC & Constitutional employees achieving a 98% online enrollment completion rate.
- Achieved an additional 5% participation on the County's Health Risk Assessment (HRA) completion rate, which increases the employee's health engagement.
- Conducted the County's first "Motivate me Program" with a total of 194 participants increasing preventive services utilization by 7%.
- Successfully completed a Benefits Dependent Eligibility Audit to ensure that only eligible dependents are covered under our Benefits Plan, resulting in the termination of 33 dependent's coverage.
- Successfully negotiated Administrative fees with the County's Health Care provider (CIGNA), resulting in a rate pass guarantee. While maintaining 5 percentage points below rising industry trends.
- Successfully implemented the first 1095-C IRS affordable care act tax reporting for BOCC employees.
- Successfully completed a Lunch and Wellness event with 147 employees completing their biometrics screening and health education to promote prevention awareness.
- Successfully incorporated Virtual Care "MedLive" services to our Medical plan to allow employees to receive certain medical care remotely, with 31 registrations and 10 utilizations on the very first month.

STRATEGIC OBJECTIVES:

Strategic Initiative: Increase Employee Wellness Engagement

- Implemented Programs and communications to encourage employees to engage in healthy activities: Strive for Five, Motivate Me Program, and ZICA Virus Awareness Campaign.
- Coordinated the Mammography Bus with Florida Hospital to encourage Cancer awareness and prevention with 23 Female participants.

- Offer three (3) Financial Wellness Seminars & access to online financial wellness training with ICMA and the Florida Retirement System.

Strategic Initiative: HR Information system software Update

- The Human Resources Department will be evaluating a new employee software to align the County with a product that will help us increase accessibility to employees data and reporting while complying with the latest laws and regulations by:
 - Comply with new health reform requirements, to ensure accurate tracking and codes allocation to comply with new laws and IRS tax rules.
 - We acquired a Leave tracking module through KRONOS, to eliminate exposure of violation of state laws, and facilitate the require communication, designation of benefits and tracking of leave hours. To be launched in January 2017.
 - Incorporated changes to our data entry processes and added an HRIS analyst position to establish additional check and balances and to align internal controls.

**FUND 001-GENERAL FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1263 AND 1265):

TRENDS & ISSUES:

The Human Resources Department is comprised of two offices, Employee Benefits (1263) and Human Resources (1265). This department indirectly supports the BOCC Strategic Plan. The Human Resources Department supports 15 FTEs which is an increase of 1.15 FTEs from the FY16 Adopted Budget due to current year restructuring of positions between the General Fund and Internal Service Funds, as well as the addition of a Leave Coordinator position for FY17. Personal Services increased as a result of the new position and restructuring as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily as a result of increases to Insurance for prior year Claims costs and Overhead allocations. Overall, the Human Resources budget increased 23.3% over the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	65	304	0	0	0
Total Revenues:	\$65	\$304	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	628,334	733,857	740,185	827,120	86,935
Operating Expenses	230,933	199,142	300,843	455,971	155,128
Capital Outlay	0	2,392	0	0	0
Total Expenditures:	\$859,267	\$935,391	\$1,041,028	\$1,283,091	\$242,063

**FUND 001 – GENERAL FUND
INFORMATION TECHNOLOGY**

DEPARTMENTAL OBJECTIVE:

Securing and protecting the County’s information systems and assets through continued development and implementation of a formalized Information Security Program.

Continuing to enable greater efficiencies and resiliency in our information systems and services through design and implementation of redundant systems, including cloud based solutions.

Improving enterprise level business processes using a standardized methodology and process automation tools to optimize efficiencies and effectiveness across the entire organization.

Fully developing and maturing our Project Management capability and effectiveness, including collecting and analyzing performance metrics and setting performance goals.

Expansion the County’s use of cloud, mobile and web-based technologies to enhance services for the citizens and business community, as well as improving internal capabilities and efficiencies.

RECENT ACCOMPLISHMENTS:

Accomplishment #1

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with Emergency Management, a new Incident Management System was implemented to manage incidents and events requiring Emergency Operations Center (EOC) support. This new solution supports Emergency Management and their partners in maintaining and communicating a common operating picture through tracking and data sharing methodologies, as well as providing real-time status reports.

Accomplishment #2:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implemented an Enterprise Asset Management System for enhanced asset tracking and reporting, through the use of Radio Frequency Identification (RFID) Property Tags to more accurately, effectively, and efficiently complete departmental inventories. The overall concept was successfully validated through a pilot project in which required hardware and software were procured, various categories of equipment were tagged, scanned and properly registered.

Accomplishment #3:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- In partnership with Fire/Rescue & EMS, the FireRMS Occupancy Module went live on 11/5/2015. This module facilitates enhanced accountability and process improvement towards the maintenance, inventory, and annual inspections of the County’s commercial occupancies. It will

provide valuable information about commercial buildings during firefighters' response to an incident or an emergency.

Accomplishment #4:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Successfully upgraded several components of the County's computing and network infrastructure to improve overall reliability, availability, redundancy and performance.

Accomplishment #5:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implemented a new time and attendance system using simplified time-tracking software working in tandem with diverse data collection devices. The new system reduces the administrative time associated with attendance exceptions and employee inquiries.

Accomplishment #6:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implemented Case Management for the Corrections Department. The system helps monitor and supervise defendants on Probation, Pretrial Release, and inmates actively involved in the facility's Program Housing Unit, as well as an automated reminder system, and an automated check in system.

Accomplishment #7:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Started the implementation of the new jail management system. The new jail management system will be highly available, reliable, user-friendly, and will provide innovative functionality needed for improved inmate tracking and data collection for the County Jail Administration and Operations Staff to more efficiently and effectively manage inmate population.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Migrate the current Permits Plus system to Accela Automation. This will provide an integrated, web-based solution for managing application submittals related to a variety of land management, building permits, field inspections, automated fee calculation, scheduling of field inspections, and issuance of trade license grants with automated workflows. It will also allow submitters to track their applications throughout the approval process, and communicate more efficiently with reviewers.

Strategic Objective #2:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement a new automated Fuel Management System for real-time visibility into all aspects of fueling activities. FuelMaster will gather and store usage data with detailed management reporting and analytics. This information will allow managers to make informed business decisions about fuel usage and inventories.

Strategic Objective #3:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement a Learning Management System to replace the Nexus Class Catalog. The system will allow managers and Human Resources to deliver targeted employee training. This application administers, documents, tracks, and reports on the delivery of individual courses and training programs. Additionally, it provides flexibility with collaborative learning tools that empower employees to manage their online and instructor-led training and enhance their knowledge and skills. Rollout of the software began in November, with completion anticipated -December 2016.

Strategic Objective #4:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- The new jail management system will allow the County Jail Administration and Operations Staff to more efficiently and effectively manage inmate population. Project completion is anticipated by December 2017.

Strategic Objective #5:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Implement call management software for our County-wide phone system in partnership with Community Development. This will enable the County to monitor and provide excellent customer service over the phone, as well as appropriately plan for staffing, react to potential influxes in call volume and engage staff when customer service objectives are at risk.

Strategic Objective #6:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Through the use of location based information, continue improvements to the MyOsceola mobile application to allow for more proactive and targeted communications with the Citizens.

Strategic Objective #7:

Strategic Plan Goal #4, Deliver County services in an efficient and cost effective manner

- Perform a major upgrade to the latest version of our current Human Resources and Financial System. Working closely with County departments, facilitate the review of existing business processes with the objective of improving efficiency, as well as leveraging the new capabilities of the software.

**FUND 001-GENERAL FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1200, 1244, 1245, 1246, AND 1247):

TRENDS & ISSUES:

Information Technology is comprised of teams that work on application development, network, systems operations and helpdesk support/training. In addition, this office is responsible for ensuring the integrity and security of the information stored and processed on the County's computer network. This office includes: IT Administration - 1244, IT Project Management - 1245, IT Applications Support - 1246 and IT Infrastructure - 1247. Information Technology consists of 40.2 FTEs, of which the General Fund supports 38.7 FTEs which remains unchanged from FY16 Adopted Budget. Personal Services increased due a 3.5% across the board raise for all eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased 24.1% over the FY16 Adopted Budget primarily for upgrades and customizations of existing software programs, new software implementation, battery supply replacements and additional maintenance support costs. Capital Outlay includes funding for costs associated with the replacement of core switches & PC Lifetime Management (PCLM) program. Overall, this department's budget increased 10.3% from the FY16 Adopted Budget.

REVENUES:

This department is funded by the General Fund. Information Technology also generates revenues due to an agreement to provide communication and support services for the Library through LS & S.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	95,771	95,700	98,500	83,737	-14,763
Miscellaneous Revenues	4,925	13,994	0	0	0
Less 5% Statutory Reduction	0	0	-4,925	-4,187	738
Fund Balance	0	0	75,000	0	-75,000
Total Revenues:	\$100,696	\$109,694	\$168,575	\$79,550	-\$89,025

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	2,735,434	2,761,081	3,448,970	3,610,836	161,866
Operating Expenses	2,451,622	2,267,640	3,451,182	4,284,082	832,900
Capital Outlay	715,925	539,983	1,272,367	1,122,028	-150,339
Total Expenditures:	\$5,902,981	\$5,568,704	\$8,172,519	\$9,016,946	\$844,427

**FUND 001 – GENERAL FUND
COMPTROLLER’S OFFICE**

DEPARTMENTAL OBJECTIVE:

To provide professional Financial Services to the Osceola County Board of County Commissioners and its citizens in the most timely and efficient manner possible.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: Cost-Effective and High Performing County Government

In house completion of the FY 2015 Comprehensive Annual Financial Report (CAFR)

- For the 26th consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting.

Accomplishment #2: Cost-Effective and High Performing County Government

Began implementation of the new Time and Attendance System

- Acquired Kronos system and implemented the Time and Attendance System.

Accomplishment #3: Cost-Effective and High Performing County Government

Radio Frequency Identification (RFID) implementation for Fixed Assets

- Began Pilot Program for implementation of the RFID process

Accomplishment #4: Cost-Effective and High Performing County Government

Fixed Assets Workflow Improvements

- Implemented electronic submission of fixed asset transfer and disposal requests.

Accomplishment #5: Cost-Effective and High Performing County Government

Completed the sale of Osceola County, FL Sales Tax Refunding Revenue Bonds, Series 2016A

- Resulted in net present value savings to the County of \$4,643,145.07.

STRATEGIC OBJECTIVES:

Strategic Objective #1: Cost-Effective and High Performing County Government

Strategic Plan Action Item #1: Planning for the Replacement of the Osceola County Finance System

- Choose the One Solution Financial System, Comptroller’s Office working with KOA Consultants to develop systems to upgrade financial software.

Strategic Objective #2: Cost-Effective and High Performing County Government

Upgrade Comptroller’s Office Osceola.org page and Sharepoint sites

- Begin working with IT department to redesign websites to make them more user friendly and informative.

Strategic Objective #3: Cost-Effective and High Performing County Government

- Comptroller’s Office will analyze best choice of Banking Services agreement for Osceola County.

- Comptroller's Office will implement new banking services agreement.

Strategic Objective #4: Cost-Effective and High Performing County Government

- Continue to reduce use of paper – “Going Green”
- Comptroller's Office will continue to research and implement scanning of financial documents in order to reduce the amount of paper records.

**FUND 001-GENERAL FUND
FINANCE**

COST CENTER SUMMARY - (1271):

TRENDS & ISSUES:

The Office of the Comptroller is responsible for financial reports, vendor and payroll disbursements, accounts receivable, banking, investments, fixed assets, tax collection, and audits; this office directly supports the BOCC Strategic Plan. Personal Services supports 21.2 FTEs which is a reduction of 1 FTE from the FY16 Adopted Budget due to the reallocation of the Grants Analyst position to the Office of Management and Budget (1241). Personal Services includes a 3.5% across the board raise for eligible non-IAFF employees which is offset by the position reallocation. Operating Expenses decreased slightly and maintains the same level of service. Capital Outlay reflects funding for office equipment for a shared conference room with the Office of Management and Budget. Overall, the department's budget decreased slightly from the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	5,022	5,601	0	0	0
<u>Total Revenues:</u>	\$5,022	\$5,601	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	1,088,548	1,201,375	1,490,279	1,471,376	-18,903
Operating Expenses	241,577	244,890	104,630	103,861	-769
Capital Outlay	0	2,397	0	1,750	1,750
<u>Total Expenditures:</u>	\$1,330,124	\$1,448,662	\$1,594,909	\$1,576,987	-\$17,922

**FUND 001 – GENERAL FUND
OMB AND SPECIAL ASSESSMENTS**

DEPARTMENTAL OBJECTIVE:

To provide exceptional service to our stakeholders (citizens, entities and County departments) through the areas of budget, contract compliance and special assessments.

STRATEGIC OBJECTIVES:

In the next Fiscal Year the goals and objectives are as follows:

Strategic Objective #1:

Goal 1 – To support Goal #4 of the County’s Strategic Plan (Cost Effective and High Performing Government) by improving the efficiency and effectiveness of the budget to ensure scarce resources are optimized to better position the County for FY17.

- Meet with Department Managers / Administrators quarterly to assist with streamlining office expenditures.
- Monitor 100% of department budgets on a monthly basis.
- Maintain internal customer satisfaction at 90% with OMB services.

Strategic Objective #2:

Goal 2 – To support Goal #4 of the County’s Strategic Plan (Cost Effective and High Performing Government) by providing assistance to Departments, as requested, in determining current and future levels of service.

- Provide necessary data / analyses to aid County Administration and Departments in the evaluation of current levels of service by March 31, 2017.
- Provide data / analyses to County Administration and Departments on potential savings realized from recommended changes to future levels of service by March 31, 2017.
- Prepare a CIP Procedure and obtain approval from the County Manager prior to September 30, 2017.

Strategic Objective #3:

Goal 3 – To streamline processes by working with Business Process Improvements.

- Continue to look for ways to streamline internal business processes to improve service delivery.

Strategic Objective #4:

Goal 4 – To assist County Administration in preparation for infrastructure and transportation growth identified in the Strategic Plan as Goal #2.

- Begin the Capital Improvement Plan (CIP) process in February.
- Identify funding sources for projects that are identified as priorities for FY18 by April 30, 2017.
- Identify additional funding required for projects that need to continue in FY18 by April 30, 2017.

Strategic Objective #5:

Goal 5 – To continue to provide quality service to the neighborhood serving Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU)

- Perform minor pond repair projects in at least five subdivision Pond MSBUs or MSTUs.
- Perform capital repairs in at least three of the Subdivision Pond MSBUs or MSTUs subdivisions during FY17. Forecast ahead for challenges and mitigate costs and delays to projects.
- Create preventative maintenance schedules.

**FUND 001-GENERAL FUND
OFFICE OF MANAGEMENT & BUDGET/SPECIAL ASSESSMENTS**

COST CENTER SUMMARY - (1241 AND 1242):

TRENDS & ISSUES:

The Office of Management and Budget consists of two cost centers: 1241 – Office of Management and Budget and 1242 – Special Assessments. The Office of Management and Budget cost center supports implementation and oversight of the following County services: budgets, grants and contracts compliance and the Special Assessment cost center supports the administration of the County’s Municipal Services Benefits Units (MSBU), Municipal Services Taxing Units (MSTU) and Common Facilities Districts (CFD), compliance with the Uniform Method of Collection, and maintenance of the County’s Non-Ad Valorem Assessment Roll. This department supports 16.15 FTEs, which is an increase of 1 FTE from the FY16 Adopted Budget due to the reallocation of the Grants Analyst position from the Office of the Comptroller (1271). Personal Services increased 12% due to the position reallocation as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 9% from the FY16 Adopted Budget but maintains the same level of service. Capital Outlay reflects funding for office equipment for a shared conference room with the Office of the Comptroller. Overall this budget increased 12% over the FY16 Adopted Budget.

REVENUES:

The Office of Management and Budget and Special Assessments are supported by the General Fund; however, Special Assessments receives additional revenue from services provided to the MSTUs, MSBUs and CFDs.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	37,445	42,191	40,000	40,000	0
Less 5% Statutory Reduction	0	0	-2,000	-2,000	0
Total Revenues:	\$37,445	\$42,191	\$38,000	\$38,000	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	853,091	959,507	1,119,455	1,256,721	137,266
Operating Expenses	81,831	63,649	44,618	40,661	-3,957
Capital Outlay	0	45,345	0	2,450	2,450
Total Expenditures:	\$934,922	\$1,068,501	\$1,164,073	\$1,299,832	\$135,759

**FUND 001- GENERAL FUND
PROCUREMENT SERVICES**

DEPARTMENTAL OBJECTIVE:

To enhance the quality of life of the citizens of Osceola County by procuring 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 the public trust by adhering to the highest level of professional and ethical standards.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Expanded Procurement Training Programs

- Developed a series of training opportunities for internal customers to broaden their knowledge of procurement functions to improve their customer experience and solicitation outcomes.

Accomplishment #2:

Bilingual Vendor Training

- Provided expanded bilingual training to encourage vendor development in addition to regular attendance at bilingual networking and vendor development events.
- Presented three Vendor Training Workshops to help vendors better understand solicitation requirements and procurement language.
- Participated in various vendor outreach and match-making events to support and encourage a diverse vendor base.
- Hosted our 13th Annual Vendor Appreciation Event in March 2016, together with the Osceola County Purchasing Cooperative including the School Board of Osceola County, Cities of Kissimmee and St. Cloud along with several constitutional offices.

Accomplishment #3:

Improved P-Card Transaction Review

- Implemented comprehensive procedures for review of p-card transactions to ensure compliance with p-card policy and procedures.
- Expanded the random audit of p-card transactions to ensure compliance with p-card policy and procedures.
- Initiated a new P-Card User Group to foster relationships with department transaction reconcilers to evaluate process efficiencies and areas for improvement.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1-Education and Training (Grow & Diversify Economy)

- Expand vendor outreach and development to encourage participation and diversity in the public procurement process

Strategic Objective #2:

Strategic Plan Goal #2-Explore paperless procurement processes

- Research paperless processes to improve efficiencies and reduce waste
- Research opportunities to transfer information to electronic format to reduce document retention costs

Strategic Objective #3:

Strategic Plan Goal #3-Research Collective Procurement Opportunities

- Research department level procurements for opportunities to bundle purchases to ensure quantity discounts
- Educate departments on collective procurements and existing contracts

**FUND 001-GENERAL FUND
PROCUREMENT**

COST CENTER SUMMARY - (1251):

TRENDS & ISSUES:

The main function of the Procurement office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards. Personal Services supports 12.2 FTEs which is unchanged from the FY16 Adopted Budget and increased due to a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 5.6% but maintains the same level of service. Overall, this budget increased 3% over the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	1,010	0	0	0	0
Total Revenues:	\$1,010	\$0	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	776,625	766,958	917,044	948,282	31,238
Operating Expenses	43,624	47,984	54,075	51,022	-3,053
Total Expenditures:	\$820,248	\$814,943	\$971,119	\$999,304	\$28,185

**FUND 001 – GENERAL FUND
STRATEGIC INITIATIVES**

DEPARTMENTAL OBJECTIVE:

The Strategic Initiatives Office, working at the direction of the County Manager, undertakes major discretionary projects and programs, outside of the organization's day-to-day operational activities, that are designed to help enable the County achieve its targeted goals.

STRATEGIC OBJECTIVES:

Accomplishment #1: Grow and Diversify the County's Economy

Objective: Create opportunities to diversify the County's local tax base and redevelop and revitalize distressed areas in the County.

- Continue working with the City of St. Cloud, City of Kissimmee, Metro Orlando EDC and greater Osceola Partnership for Economic Prosperity to recruit and retain businesses.
- Continue working with Greater Osceola Partnership on the implementation of business cluster study.
- Continue implementing the strategies and actions outlined in the adopted W192 Redevelopment Plan.
- Continue to support the W192 Development Authority Board.
- Continue implementing the strategies and actions outlined in the adopted E192 Redevelopment Plan.

Accomplishment #2: Upgrade County Infrastructure and Transportation Network: Prepare for growth

Objective: Develop multi-modal transportation options.

- Continue supporting the Osceola County Expressway Authority (OCX)
- Pursue the development (planning, funding, construction and maintenance) of the OCX 2040 Master Plan roads – Poinciana Parkway, Southport Connection, Northeast Xway Connector and Osceola Parkway Extension (all roads which are planned to be multi-modal)
- Continue to coordinate with Community Development Department in developing substantial funding source for transportation.

Accomplishment #3: Create Great Neighborhoods for the Future: Safe and Livable

Objective: Develop mixed use communities in appropriate locations.

- Continue working with the Property Owners within Mixed Use Districts to ensure County's growth and development objectives are achieved.
- Implement the Mixed Use District Development Standards required in the Mixed Use

Future Land Use designation.

- Partner with Desert Ranch in development and adopting a Sector Plan for the North Ranch Property.

RECENT ACCOMPLISHMENTS:

- Adoption of W192 Development Authority's Signage Ordinance.
- Created the W192 Development Authority Grant Programs.
- Signage Grant – 50 Grants Awarded
- Facade Improvement Grant – 8 Grants Awarded
- Demolition Grant – 5 Grants Awarded
- Total investment on W192 \$2,399,031.62
- Awarded \$2M landscaping grant from FDOT for updating the W192 corridor.
- Participated in the development of the County's Transit Oriented Development ordinance.
- Completed construction and opened for traffic Phase I of the Poinciana Parkway toll road
- Successfully worked with property owners to refine the NE Connector Expressway corridor in order to update and align the OCX Master Plan with current development activity along the US 192 corridor.
- Participated on the Governor's ECF Corridor Task Force to identify new limited-access multi-modal corridors through Osceola County for the purpose of connecting major hi-tech job centers in SE Orlando with hi-tech areas in South Brevard County.
- Negotiated a 3-party agreement with OCX, Osceola County and CFX providing for CFX to apply their resources towards the design and construction of highways segments outlined in the OCX 2040 Master Plan.
- Continued P D & E Studies for:
 - Southport Connector
 - I-4 Segment of Poinciana Parkway
 - Cypress Parkway Segment of Poinciana Parkway
 - Osceola Parkway Extension PD&E final alignments were adopted by OCX with final completion (Build/No Build selection) scheduled for January, 2017.
- Initiated a planning effort to modify W192 Bus Rapid Transit (BRT) Alternative Analysis, which had previously been approved for a median-running system that has proven to be to expensive to build and operate. The planning effort is exploring a new approach that provides for a more cost effective curb-running system. The County is coordinating with FDOT/D5, Lynx and MetroPlan Orlando as partners in the request to the Federal Transit Authority (FTA) for \$50M in capital funding.
- Completion, BCC adoption and State approval of the *North Ranch Sector Plan*, which outlines the location and form for future urban development in the County through the year 2080.
- Processed and facilitated the approval of 22 film production permits. Impact: More than \$4.2 million in capital investment was made in the Orlando Region.
- Approved five (5) manufacturing equipment refund applications. Impact: Refunded more than \$68,228.00 back to local companies for their investment in manufacturing equipment.

- Upgraded existing pedestrian rest areas with enhances furniture on W192.
- Continued improvements are being made to crosswalk pads assuring compliance with American Disabilities Act (ADA).
- Completed resurfacing project west of the Shingle Creek Toll Plaza.
- Secured project specific appropriations from the Florida Legislature.
- Legislative changes made to recognize certain sports franchises are eligible for economic incentive program for sports venues.
- Adoption of design guidelines for the E192 Community Redevelopment Area.

**FUND 001-GENERAL FUND
STRATEGIC INITIATIVES**

COST CENTER SUMMARY - (1428, 5101, 5104, 5105 AND 5115):

TRENDS & ISSUES:

The Strategic Initiatives Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), Small Business Incentives (5104), Economic Incentives (5105) and Technology Development (5115). This Department supports 3.85 FTEs which is a decrease of 1.45 FTEs as a result of the reallocation of the Strategic Initiatives Planner II position which was split between Fund 150 – West 192 Development Authority and Fund 155 – West 192 MSBU Phase I as well as the reallocation of the Government Affairs Officer to the Public Information Office (1231). Personal Services includes a 3.5% across the board raise for eligible non-IAFF employees which is offset by the reallocated positions. Operating Expenses decreased 15% primarily due to costs associated with the reallocated positions. Grants and Aids include funding associated with the Technology Development office and includes the agreements with Photon-X and imec Florida.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	170,253	81,220	0	0	0
Total Revenues:	\$170,253	\$81,220	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	317,806	378,649	430,493	298,752	-131,741
Operating Expenses	1,292,489	877,887	1,852,649	1,572,174	-280,475
Grants and Aids	0	0	690,000	5,624,000	4,934,000
Total Expenditures:	\$1,610,295	\$1,256,536	\$2,973,142	\$7,494,926	\$4,521,784

**FUND 001 – GENERAL FUND
COUNTY ATTORNEY**

DEPARTMENTAL OBJECTIVE:

To provide the best quality and quantity of legal services to the Board of County Commissioners and its subsidiary agencies and departments as is possible within this office's budgetary and resource constraints.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Reviewed agreements, ordinances and attended Board meetings.

Accomplishment #2:

Identified efficiencies within the Department.

Accomplishment #3:

Maintained an educated workforce through training.

Accomplishment #4:

Listened and Responded to citizens.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Work to implement policy decisions of the Board of County Commissioners and Management.

Strategic Objective #2:

Identify efficiencies in the Department.

Strategic Objective #3:

Maintain an educated workforce through training.

Strategic Objective #4:

Listen and respond to citizens.

**FUND 001-GENERAL FUND
COUNTY ATTORNEY**

COST CENTER SUMMARY - (1311):

TRENDS & ISSUES:

The County Attorney's Office is responsible for rendering legal services to the Board of County Commissioners. Personal Services supports 7 FTEs which is unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees which is partially offset by adjustments to benefit costs. Operating Expenses had a slight increase.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	1,248	458	0	0	0
Total Revenues:	\$1,248	\$458	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	798,730	846,141	876,305	889,574	13,269
Operating Expenses	231,243	248,818	299,292	299,479	187
Total Expenditures:	\$1,029,973	\$1,094,959	\$1,175,597	\$1,189,053	\$13,456

**FUND 001 – GENERAL FUND
OSCEOLA COUNTY COURT ADMINISTRATION**

DEPARTMENTAL OBJECTIVE:

To efficiently and effectively provide comprehensive administrative support to all Judges of the Ninth Judicial Circuit, manage programs, and act as a liaison between the Court and the people we serve.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Completed the Local Area Network (LAN) upgrade for the Court, including Court Administration, the Public Defender and the State Attorney.

Accomplishment #2:

Implemented the web based judicial viewer application

- Completed data conversion.
- Deployed Surface Pro 4 tablets for use by the Judiciary.
- Installed touch screen monitors in courtrooms for better use of judicial viewer application while reviewing case information.

Accomplishment #3:

Implemented appropriate disaster recovery solution for the court, with an effective appliance and with improved protocol for redundancy and security.

Accomplishment #4:

In conjunction with Osceola County Corrections, the video teleconferencing system that connects the Osceola County Jail with the Court for jail arraignments and initial appearances was fully redesigned and upgraded. This system is now fully compatible with the Courts network improvements and includes high definition monitor and camera.

Accomplishment #5:

Implemented a Civil Citation Track within the existing Osceola County Teen Court Program to facilitate the established juvenile civil citation process defined by Florida Statute 985.12, which is for the purpose of providing an efficient and innovative alternative to custody by the Department of Juvenile Justice for children who commit non-serious delinquent acts and ensures swift and appropriate consequences.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Goal: Upgrade the Courts Technology Training Room with a wireless video presentation system, a video teleconferencing system, and new training laptops that will help maintain the proficiency of the Courts and its employees.

Strategic Objective #2:

Goal: Upgrade the Jury Cyber Café with new computers and upgrade internet filtering to ensure the integrity of prospective jurors.

Strategic Objective #3:

Goal: Complete the upgrade of remaining analog audio mixers within the court hearing rooms to digital audio mixers with enhanced audio echo cancellation.

Strategic Objective #4:

Goal: Goal: Continue to develop and implement technologies in the courthouse that will benefit the courts, attorneys, and improve access to the courts for the public.

**FUND 001-GENERAL FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1510, 1511, 1515, 1520, 1522, 1524, 1525, 1526, 1527, 1528, AND 1542):

TRENDS & ISSUES:

The Court Administration Department is comprised of multiple offices: Court Innovations - 1510, Court Administration - 1511, Teen Court - 1515, Drug Court - 1522, Juvenile Alternative Sanctions - 1525, Supervised Visitations - 1528 and Mediation – 1542. Additionally, four new Cost Centers were included for FY17; two are associated with the “Problem Solving Court” umbrella - Mental Health Court - 1524 and Veteran Services Court - 1526. The remaining two cost centers are for Jury Services - 1520 and Injunction Services - 1527 which will be funded by the Clerk of the Circuit Court as a result of an inter-local agreement with the County. Personal Services supports 25.94 FTEs which is an increase of 6 FTEs to support operations of the Jury and Injunction offices. Personal Services increased 55.2% due to increased FTEs, a 3.5% across the board raise for all eligible non-IAFF employees and cost associated with benefits. Operating Expenses increased 18% as a result of an increased level of services. Overall, this Department's budget increased 25% over the FY16 Adopted Budget.

REVENUES:

This Department is funded by the General Fund. There are also five offices within this department that bring in revenues to fund their own operations and they are as follows: Court Innovations is funded by 25% of every \$65 collected for traffic violations, and by a \$25 Administrative Fee charged to each foreclosure case that goes through mediation. Revenues are projected to increase 15% from the FY16 Adopted Budget. Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to increase 4% over the FY16 Adopted Budget. The Mediation Office is funded by Balance Forward. Jury and Injunction Services are supported by funds (\$325,008) from the Clerk of Courts.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	303,559	0	0	0	0
Charges For Services	166,185	157,503	96,414	138,362	41,948
Judgment, Fines & Forfeits	215,392	202,190	183,907	184,071	164
Miscellaneous Revenues	32	0	0	325,008	325,008
Less 5% Statutory Reduction	0	0	-14,015	-16,121	-2,106
Fund Balance	0	0	466,768	405,174	-61,594
Total Revenues:	\$685,167	\$359,692	\$733,074	\$1,036,494	\$303,420

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	666,634	660,364	704,378	1,093,303	388,925
Operating Expenses	591,304	371,452	916,021	932,784	16,763
Total Expenditures:	\$1,257,938	\$1,031,816	\$1,620,399	\$2,026,087	\$405,688

**FUND 001 – GENERAL FUND
HUMAN SERVICES**

DEPARTMENTAL OBJECTIVE:

To build a better community by encouraging civic engagement, providing excellent customer service and creating economic empowerment that leads to sustainable communities.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: SHIP Assisted 20 First Time Homebuyer with purchasing a home and assisted homeowners with substantial rehabilitation.

The SHIP Program Funds paid the required down payment for families to obtain a mortgage as well as their closing cost. The clients had to participate in a 12 hour home buyer education class as well as provide \$1,000 contribution and be income eligible. Substantial rehab to their homes are to improve the health, safety and code issues to their home for it to be decent, safe and sanitary.

Accomplishment #2: Recipient of the HOME Investment Partnership Funds in the amount of \$657,395.

Established a Consortium with the City of Kissimmee and applied through the Department of Housing and Urban Development (HUD). As a result of this application Osceola County is now receiving \$657,395 to be used for homebuyer programs, homeowner rehabilitation programs, rental housing programs and tenant-based rental assistance.

Accomplishment #3: SHIP provided the required LIHTC contribution for the development an affordable senior housing complex.

San Juan is an 81 unit development high rise that is designated 55 an older. This project was presented to the Affordable Housing Advisory Committee (AHAC) and entered into the universal cycle lottery system through the Florida Housing Finance Cooperation. This was the only project selected for this county in 2015. The design and construction included green building initiatives that will assist residents in maintaining low energy cost and will also provide social services to the residents.

Accomplishment #4: HOME funds provided land purchased at \$525,000 to a local developer to develop 100 Affordable Housing Units

9.07 Acre Property – Project Cameron Preserve Apartments located at 1650 Yates Road; West 192 Corridor. This development is close to Public Transportation and a close proximity to community resources: Supermarket / Pharmacy / Park

Accomplishment #5: Assisted 136 families with Rapid Re-Housing and Eviction Prevention

Through CDBG, SHIP, FRA and Shelter Plus Care we were able to assist these families obtain/maintain rental housing with needed supportive services. These families were also required to compete the “Take Control of Your Money” course through Extension Services to ensure the knowledge base for financial responsibility in order to maintain their housing status. Based on the needs of the families Case Management services were also available. All the families were provided some level of Case Management.

Accomplishment #6: The Housing Choice Voucher Program maintained a High Performance status with the Department of Housing and Urban Development (HUD)

Three Hundred Forty Eight (348) families requested to make Osceola County their home by transferring the voucher. At the end of the fiscal year Osceola County was administering 1402 vouchers. The program processed all files in a timely manner according to the 24 CFR, as well as completed the required annual certifications and inspections that resulted in a High Score in the Section 8 Management Assessment Program (SEMAP) tool.

Accomplishment #7: Provide Eyeglass Prescription Voucher for seniors.

Through this initiative income seniors 55 years of age and over were provided financial assistance to purchase a pair of prescribed glasses once every three years as well as an eye exam. 209 seniors were assisted with purchasing the eyeglasses and 193 seniors were assisted with eye exams. This was done in a partnership with Eye Glass World and the Department of Health, Osceola.

STRATEGIC OBJECTIVES:

Strategic Objective #1: Increase Affordable Rental Housing.

- Partner with local developers to construct affordable rental housing using the LIHTC process.
- Partner with local non-profits to leverage CHDO dollars to increase affordable rental housing units.
- Leverage CDBG, SHIP, HOME and General Fund dollars to increase affordable rental housing units.

Strategic Objective #2: Decrease the number of homeless families in the county.

- Increase the inventory of affordable rental housing units.
- Conduct a Family Connect to provide resource information and outreach to homeless families.
- Provide rental assistance through the use of rapid re-housing dollars.
- Refer clients to job training and educational opportunities.

Strategic Objective #3: Continue to be a support to our local non-profits who are providing services through the BOCC strategic plan.

- Provide an opportunity for non-profits to apply for available county dollars.
- Provide ongoing staff support to agencies to ensure measureable outcomes are achieved.
- Assist service providers with the ability to build capacity to expand their service base.

Strategic Objective #4: Continue to increase the number Veterans that we service through the Veterans Office.

- Conduct a Veteran Stand Down for local veterans to promote resources and outreach.
- Increase outreach efforts through local Veteran organizations.
- Evaluate the efficiency of the office to ensure availability for veteran's request of appointments.

**FUND 001-GENERAL FUND
HUMAN SERVICES DEPARTMENT**

COST CENTER SUMMARY - (6101, 6141, 6173, 6185, 9531, AND 9641):

TRENDS & ISSUES:

The Human Services Department consists of six cost centers which include Homeless Assistance - 6101, Veteran's Services - 6141, Human Services - 6173, Legal Aid - 6185, Outside Agencies - 9531, and Health Unit - 9641.

- Homeless Assistance was established to administer rental assistance grants designated for homeless prevention and rapid re-housing in order to avoid rising numbers in homelessness among families with children. This office includes 3 FTEs which is a decrease of .25 FTEs due to the reallocation of the Human Services Case Manager Specialist to Human Services (6173). Personal Services decreased slightly due to the reallocation and is partially offset by a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased due to an increase to Homeless Assistance funding.
- Veteran's Services is funded by the Osceola County Board of County Commissioners to provide assistance to veterans in Osceola County. Additionally this program provides assistance to families and widows of veterans seeking a claim for benefits. This office supports 3 FTEs, which remains unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased 9.3% primarily due to insurance and overhead rates.
- Human Services includes several mandated responsibilities such as Burials and Cremation, Medicaid, and services required under the Health Care Responsibility Act (HCRA). This cost center supports 7.10 FTEs, which is an increase of 1 FTE for a new Human Services Case Manager Specialist. Personal Services increased due to the new position as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased due to Medicaid cost and Medical Services for the HCRA Mandate.
- Legal Aid is mandated by Florida Statute Chapter 29.0085 to provide community legal services to residents who cannot afford such services. Operating Expenses increased due to a mandated increase of base year plus annual increases for County obligated legal services.
- Outside Agencies was established to track funding provided to various agencies for two programs: Child Protection Teams, mandated by F.S. Chapter 39 to provide services to abused children, and the Baker Act, F.S. Chapter 394 to provide community mental health services. Operating Expenses for FY17 remain unchanged from the FY16 Adopted Budget; the Baker Act program's budget is \$400,000 and child protection abuse exams are budgeted at \$65,000. Grants and Aids increased \$419,358 from the FY16 Adopted Budget for Aids to Private Organizations determined by the BOCC.
- Health Unit supports five Osceola County Health Department locations. Operating Expenses include the County's contribution for primary care services, as well as repairs and maintenance for buildings, insurance and telephone service which increased slightly from the FY16 Adopted Budget due to increases in Property and Liability Insurances.

REVENUES:

This office is supported by the General Fund. Legal Aid is also partially funded by revenues collected from court-related services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	77,715	75,224	64,000	66,234	2,234
Miscellaneous Revenues	61,454	9,190	0	0	0
Less 5% Statutory Reduction	0	0	-3,200	-3,312	-112
Total Revenues:	\$139,169	\$84,414	\$60,800	\$62,922	\$2,122

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	491,651	560,950	817,225	890,537	73,312
Operating Expenses	5,925,459	5,999,708	7,909,917	8,902,163	992,246
Grants and Aids	1,074,990	1,516,458	1,459,229	1,880,587	421,358
Total Expenditures:	\$7,492,100	\$8,077,116	\$10,186,371	\$11,673,287	\$1,486,916

**FUND 001-GENERAL FUND
TRAFFIC EDUCATION (DORI SLOSBERG)**

COST CENTER SUMMARY - (1541):

TRENDS & ISSUES:

Per Ordinance 03-01 the County collects an additional \$3.00 on every traffic penalty for the purpose of funding

REVENUES:

This office is supported by Court Fees and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Judgment, Fines & Forfeits	310,800	302,432	311,191	286,000	-25,191
Less 5% Statutory Reduction	0	0	-15,560	-14,300	1,260
Fund Balance	0	0	131,000	170,623	39,623
Total Revenues:	\$310,800	\$302,432	\$426,631	\$442,323	\$15,692

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	99,754	448,208	426,631	442,323	15,692
Total Expenditures:	\$99,754	\$448,208	\$426,631	\$442,323	\$15,692

**FUND 001-GENERAL FUND
GENERAL GOVERNMENT**

COST CENTER SUMMARY - (1212):

TRENDS & ISSUES:

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Operating Expenses reflect funding for such cost as Juvenile Justice, Kissimmee and St. Cloud's CRAs, the Mass Alerting system as well as arbitrage, litigation and consulting expenses. Grants and Aids include funding for the Literacy Program (Footsteps to Brilliance) with the School Board.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	0	0	0	4,269,376	4,269,376
Grants and Aids	0	0	0	29,250	29,250
Total Expenditures:	\$0	\$0	\$0	\$4,298,626	\$4,298,626

**FUND 001-GENERAL FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund. Transfers Out supports funding for debt services, funding for the East 192 CRA for community redevelopment purposes and the West 192 Development Authority, along with funding for the intergovernmental radio system and fire subsidies. Reserves-Operating is comprised of Reserves for Contingency which represents 2.6% of the fund's Operating budget to respond to unanticipated needs and emergencies and Reserves for Cash to offset the timing of revenue receipts and short-term cash flow variations. Other reserves such as Reserves Assigned and Reserves Restricted have been set aside for specific purposes and Reserves for Stability offsets revenue fluctuations whether anticipated or unanticipated.

REVENUES:

The General Fund's major revenue sources are budgeted in this cost center which includes Ad Valorem, Shared Revenues, Communication Service Taxes, Local Government Half-Cent Sales Tax, Utility Taxes, as well as other taxes and Fund Balance that help support the operations of the General Fund.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	110,220,931	117,502,992	131,002,444	140,722,639	9,720,195
PY Delinquent Ad Valorem Tax	353,074	490,626	354,707	31,000	-323,707
Other Taxes	18,835,185	19,134,114	19,057,159	18,864,182	-192,977
Intergovernmental Revenue	25,233,981	27,219,188	27,886,324	31,058,606	3,172,282
Charges For Services	15,725	21,931	20,140	30,235	10,095
Judgment, Fines & Forfeits	0	65	0	0	0
Miscellaneous Revenues	4,156,215	1,201,880	845,031	717,618	-127,413
Less 5% Statutory Reduction	0	0	-8,958,290	-9,571,214	-612,924
Transfers In	9,210,201	13,261,000	9,774,555	10,701,395	926,840
Other Sources	0	2,408,917	0	0	0
Fund Balance	0	0	67,361,701	74,546,819	7,185,118
Total Revenues:	\$168,025,311	\$181,240,714	\$247,343,771	\$267,101,280	\$19,757,509

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,414,507	2,812,040	3,703,993	0	-3,703,993
Grants and Aids	210,328	364,585	279,250	250,000	-29,250
Transfers Out	16,499,252	22,080,161	23,054,913	29,396,511	6,341,598
Reserves - Operating	0	0	39,390,185	42,557,989	3,167,804
Reserves - Assigned	0	0	6,580,705	5,681,809	-898,896
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	6,131,397	3,878,419	-2,252,978
Total Expenditures:	\$19,124,087	\$25,256,787	\$79,209,953	\$81,834,238	\$2,624,285

**FUND 001-GENERAL FUND
ANIMAL SERVICES**

DEPARTMENTAL OBJECTIVE:

To enhance public safety as it relates to human/animal interactions. To save as many animal lives as possible through collaboration, education, program and service development and expansion, and outreach.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Objective #1: **Create Great Neighborhoods for the future: Safe and Livable**

Help facilitate opening of high volume, low cost spay/neuter clinic.

- The SNIp-it clinic opened August 9, 2016, starting with a four day per week operation. The clinic's year one goal is to spay/neuter 7,500 animals. Over time, this will help decrease the number of animals coming into the animal shelter, reduce euthanasia, and enhance public safety.

Accomplishment #2:

Strategic Objective #2: **Create Great Neighborhoods for the future: Safe and Livable**

Complete the Animal Code revision process except specific provisions for cats

- Process working with the Asst. County Attorney and County Attorney review has been completed.
- Draft Code has been completed and submitted to Deputy County Manager
- Draft Code has been provided to and discussed with all Commissioners with the exception of the new Commissioner coming into office.

Accomplishment #3:

Strategic Objective #3: **Ensure Cost Effective and High-Performing County Government**

Improve internal efficiencies at the animal shelter

- Several staff members attended additional training on the use of Chameleon in March 2016
- Bar code scanners were secured for use in the kennels
- Bar codes have been created for each animal to facilitate a quick and efficient animal inventory process
- Fast/slow tracking of animals was developed and implemented approximately 8 months ago. Unfortunately, due to a severe staff shortage in the kennels, that process has been temporarily suspended. Once positions are filled and new staff trained, we will restart this process.

Accomplishment #4:

Strategic Objective #4: **Create Great Neighborhoods for the future: Safe and Livable**

Officer canvassing to educate the public and improve image

- Officers have been providing items to pet owners in need such as food, litter, etc.

- Outreach has included providing free vaccinations and basic care to homeless people who have pets
- Officers have participated in various outreach and educational events including vaccine clinics
- Routine patrols and education efforts were just established two weeks ago with officers working in high complaint areas to assist pet owners

Accomplishment #5:

Strategic Objective #5: Ensure Cost Effective and High-Performing County Government

Improve level of care provided to housed animals

- Hired full time veterinarian
- Created a new Lead Veterinary Technician position which was filled
- Doing many more in-house medical procedures and treatments
- Animals are discharged more quickly from the shelter
- Outsource nighttime and weekend animal emergencies
- Created on-call technician procedures for weekends and holidays
- Enrichment and comfort items provided to dogs and cats

STRATEGIC OBJECTIVES:

Strategic Objective #1: Create Great Neighborhoods for the future: Safe and Livable

Develop a five year strategic plan for the Animal Services Department with a focus on reducing intakes, euthanasia, dog attacks/bites, and increase live-outcomes.

- Set annual goals
- Assess progress every six months
- Update/revise plan as needed

Strategic Objective #2: Create Great Neighborhoods for the future: Safe and livable

Enhance ability to humanely and safely house and care for all sheltered animals while reducing length of stay and not exceeding our capacity for care.

- Assist in the creation of a master design plan for the existing animal facility
- Modifications to existing cages to increase housing square footage
- Expansion of cat housing space through the use of modular unit
- Repurpose existing rooms (assuming administrative and Board approval)
- Building additions/expansions and renovations (assuming administrative and Board approval)

Strategic Objective #3: Create Great Neighborhoods for the future: Safe and Livable

Complete Animal Code Revisions/fee schedule

- Meet with final Commissioner on final draft and make any final changes
- Present to Board of County Commissioners
- Create new fee schedule to address new Code provisions
- Seek approval for new fees

Strategic Objective #4: Ensure Cost Effective and High-Performing County Government

Develop a comprehensive Pet Retention program

- Work with local veterinary practitioners to provide low cost veterinary care services to include basic wellness
- Provide information resources on pet friendly housing
- Collaborate with SNiP it clinic for low/cost spay/neuter voucher program
- Offer directly or indirectly assistance with pet behavior through training opportunities and/or a behavioral helpline.
- Grant write for funding to support wellness/training and other programs

Strategic Objective #5: Create Great Neighborhoods for the future: Safe and Livable

Develop an Animal Cruelty Response Team within our Department

- Officers will attend certification training
- Veterinary staff will attend forensic veterinary medicine training
- Protocols will be developed for working with County/State Attorney's office on these cases
- Cases will be tracked including outcome for the animals and owners
- Continue to collaborate with the ASPCA and other outside resources to enhance knowledge and seek funding

**FUND 001-GENERAL FUND
ANIMAL SERVICES**

COST CENTER SUMMARY - (2119, 2120, 2121, 2122, 2123 AND 2124):

TRENDS & ISSUES:

Animal Services directly supports the BOCC Strategic Plan. This office includes the following cost centers: Veterinary Operations - 2119, Kennel Operations - 2120, Road Operations – 2121, Animal Control Administration - 2122, Animal Services Donation Funds - 2123, and Spay and Neuter Program - 2124. Personal Services supports 35.1 FTEs which is an increase of 1 FTE from the FY16 Adopted Budget for the new Operations Manager position. Personal Services increased as a result of the new position, changes in Health Insurance Plans and a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to increased expenses for the Spay and Neuter Program which is supported by the revenue for this cost center. Capital Outlay is not requested for FY17. Grants and Aids include funding for Aids to Private Organizations for the Spay & Neuter Program. Overall, the Department's Budget increased 14.1% from the FY16 Adopted Budget.

REVENUES:

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

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	149,109	147,368	137,061	167,050	29,989
Judgment, Fines & Forfeits	13,290	12,440	12,700	10,600	-2,100
Miscellaneous Revenues	48,685	23,524	10,185	14,150	3,965
Less 5% Statutory Reduction	0	0	-7,997	-9,590	-1,593
Other Sources	10,500	3,504	28,039	0	-28,039
Fund Balance	0	0	42,366	125,861	83,495
Total Revenues:	\$221,583	\$186,836	\$222,354	\$308,071	\$85,717

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	1,449,598	1,581,886	1,861,130	2,056,898	195,768
Operating Expenses	460,923	531,022	549,433	669,321	119,888
Capital Outlay	25,055	21,080	43,750	0	-43,750
Grants and Aids	0	0	0	75,000	75,000
Total Expenditures:	\$1,935,576	\$2,133,988	\$2,454,313	\$2,801,219	\$346,906

FUND 001 – GENERAL FUND
Office of Emergency Management

DEPARTMENTAL OBJECTIVE:

Our mission is to reduce the loss of life and property and protect the people of Osceola County through a comprehensive, all hazards emergency management system of prevention, protection, mitigation, response and recovery.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Initiated the Light Detection and Ranging (LIDAR) project with capturing of data county-wide.

Accomplishment #2:

Completed the state approved update of the county's Local Mitigation Strategy

Accomplishment #3:

Successfully executed the 4th Annual Flood Alert Notification test for all jurisdictions in the county.

Accomplishment #4:

Completed the state approved update of the county's Comprehensive Emergency Management Plan

Accomplishment #5:

Successfully procured and implemented use of WebEOC, a web-based incident management system.

Accomplishment #6:

Completed a 2-day, robust functional exercise focused on recovery to a significant hurricane

Accomplishment #7:

Successfully launched a local non-profit coalition (Osceola-REDI) to address recovery activities and unmet needs within the Osceola community post-disaster.

Accomplishment #8:

Presented emergency preparedness presentations to roughly 10,000 community and business members

Accomplishment #9:

Successfully developed and tested an alternate Emergency Management worksite at the Emergency Management Resource Center, our off-site location for continuity and supply storage in Kissimmee.

Accomplishment #10:

Developed and hosted a table-top tornado exercise for EOC and county staff.

Accomplishment #11:

Completed a comprehensive update to the Local Mitigation Strategy project list

Accomplishment #12:

Won acceptance into FEMA's Community Specific Integrated Emergency Management Course to be held in March, 2017

Accomplishment #13:

Numerous staff received Florida Professional Emergency Manager Certification designations.

Accomplishment #14:

Updated the Department of Homeland Security required Threat Hazard Identification Risk Assessment.

Accomplishment #15:

Completed a \$28,000 grant funded project, from the Department of Homeland Security for the procurement and installation of a Video Streaming System for the Emergency Operations Center (EOC).

Accomplishment #16:

Developed the county's first Continuity of Government Plan

Accomplishment #17:

Developed first ever Strategic Plan for the Office of Emergency Management

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Promote a safe and secure environment minimizing all threats, hazards and incidents.

Monitor evolving terror threats and inform and prepare the community accordingly

- Enhance our all-hazard capabilities through training and exercising for Osceola County as a whole community
- Actively engage businesses and industry in prevention planning
- Enhance the CERT (Community Emergency Response Team) Program through community outreach, training, exercising, and improvement planning
- Enhance Social Media outreach efforts
- Improve the emergency public alerts and warnings processes
- Expand public education capabilities

Strategic Objective #2:

Enhance protection through planning, training, exercises, and outreach to first responders, support agencies, and community members.

- Strengthen joint information center and emergency public information and warning capabilities
- Develop a “Safe Room” program for vulnerable communities that identifies potential grant opportunities
- Update the Terrorism Annex to include appropriate responder and community actions in consideration of emerging threats
- Identify opportunities, means and measures to provide improved protection of the livestock and agriculture industry

Strategic Objective #3:

Enhance the Mitigation System through developing and leveraging technology, partnerships, funding opportunities and policy.

- Develop an ordinance that requires integrated early weather alert and warning systems
- Employ the use of Light Detection and Ranging (LiDAR) technology to enhance modeling of flood and additional hazards
- Educate and engage partners in mitigation opportunities through the Local Mitigation Strategy Working Group
- Seek additional public and private grant opportunities to mitigate vulnerable community assets
- Increase community education on personal mitigation measures for all hazards

Strategic Objective #4:

Strengthen and ensure a multi-faceted response capability through enhanced technology, response programs, advanced resource management and enriched coordination and planning with partners.

- Foster and encourage development of departmental and partner emergency operating plans and procedures
- Establish Policies and Procedures for the Office of Emergency Management
- Enhance response capability through completion or update of Emergency Support Function annexes
- Fully develop and enhance the capabilities of the Emergency Management Resource Center (EMRC) to serve as a multi-use facility
- Strengthen mass care (sheltering, feeding, and related services) capabilities
- Develop a 24 hour response capabilities through a duty officer program
- Ensure robust, redundant voice and data communications capabilities to allow for continuous inter-agency, multi-jurisdictional communication

Strategic Objective #5:

Cultivate, develop and sustain a comprehensive recovery system that provides a community that is better and safer than before a disaster.

- Propose changes to the Emergency Management Ordinance to identify a County Coordinating Officer

- Engage civic groups and the faith-based community in disaster recovery planning, post-disaster sheltering/housing and community needs
- Develop, train and exercise a county-based Family Assistance Center plan
- Update, train and exercise the Donations Management Plan including the financial components
- Work with additional county agencies to develop and complete plans for continuity of operations (COOP)
- Conduct a series of exercises to promote dialogue on post disaster issues

**FUND 001-GENERAL FUND
EMERGENCY MANAGEMENT**

COST CENTER SUMMARY - (2141):

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. Personal Services supports 5.95 FTEs which is unchanged from the FY16 Adopted Budget. Overall Personal services increased due to a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased primarily due to cost associated with the lease of a new warehouse facility. Capital Outlay is not requested for FY17.

REVENUES:

This department is supported by the General Fund as well as revenue reimbursements.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	91,848	0	0	0	0
Miscellaneous Revenues	0	8,341	0	4,900	4,900
Less 5% Statutory Reduction	0	0	0	-245	-245
Total Revenues:	\$91,848	\$8,341	\$0	\$4,655	\$4,655

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	302,745	292,359	300,386	312,834	12,448
Operating Expenses	167,455	133,638	190,444	204,309	13,865
Capital Outlay	0	2,950	25,000	0	-25,000
Total Expenditures:	\$470,199	\$428,948	\$515,830	\$517,143	\$1,313

**FUND 001-GENERAL FUND
PUBLIC WORKS DEPARTMENT**

COST CENTER SUMMARY - (1417, 1418, 4100, 4123, 4125, 4136, AND 4158):

TRENDS & ISSUES:

The General Fund directly supports several areas of the Public Works Department including Facilities Management - 4125, Construction Management - 4123, Mowing - 4158 and Small Engine Repair - 4136. New for FY17 are Lakes Management - 1417 and Mosquito Control - 1418, which were previously part of the Community Development Department.

- Facilities Management's FY17 Adopted Budget is \$12,661,507 which is a 9.7% increase over the FY16 Adopted Budget. Included in this budget are funds for repairs and maintenance projects at the Correctional Facility, flooring replacement at Fortune Road Health Department, cooling tower replacement at the Courthouse Central Energy Plant and roof replacement at the Sheriff's Fleet Building.
- Construction Management's FY17 Adopted Budget is \$771,340, which is a 5.4% increase over the FY16 Adopted Budget primarily due to Personal Services which includes a 3.5% across the board raise for eligible non IAFF employees as well as adjustments to benefit costs and employee plan selections.
- The Mowing Unit was established to centralize contract management for mowing. The FY17 Adopted Budget is \$3,239,634 which is a 25% increase over the FY16 Adopted Budget due to increases for contractual services for mowing and the addition of new locations to maintain.
- The Small Engine Repair office is responsible for replacing all extraction tools for Fire/Rescue and small equipment for Road & Bridge and Parks. The FY17 Adopted Budget is \$147,807, which reflects a 30% decrease from FY16 primarily due to the reallocation of a position to Fleet Management, which was offset by a 3.5% across the board raise for eligible non IAFF employees, as well as adjustments to benefit cost and plan selections.
- Lakes Management is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. The FY17 Adopted Budget is \$226,823, which reflects a 10.4% increase over the FY16 Adopted Budget. Personal Services increased slightly and reflects a 3.5% across the board raise for eligible non IAFF employees. Operating increased 32.8% primarily due to cost associated with renewal of the National Pollutant Discharge Elimination System (MPDES MS4).
- Mosquito Control is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification, surveillance, control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection. The FY17 Adopted Budget is \$508,204, which reflects a 7.3% increase over the FY16 Adopted Budget. Personal Services increased 3.6% due to a 3.5% across the board raise for eligible non IAFF employees. Operating Expense increased 36.8% primarily due to Contractual Services for aerial spraying.

Capital Outlay include funds for vehicle replacements and security upgrades for the County Administration building. Overall, the FY17 Adopted Budget for this department represents an 11% increase over the FY16 Adopted Budget.

REVENUES:

The departments listed above are funded by the General Fund.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	155,329	81,837	62,213	69,012	6,799
Less 5% Statutory Reduction	0	0	-3,111	-3,451	-340
Fund Balance	0	0	259,094	80,058	-179,036
Total Revenues:	\$155,329	\$81,837	\$318,196	\$145,619	-\$172,577

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	3,898,920	4,138,199	4,571,778	4,669,904	98,126
Operating Expenses	8,025,617	8,456,137	11,082,832	12,791,511	1,708,679
Capital Outlay	170,723	107,396	337,000	281,958	-55,042
Total Expenditures:	\$12,095,260	\$12,701,732	\$15,991,610	\$17,743,373	\$1,751,763

FUND 001 – GENERAL FUND
Construction & Facilities Management

DEPARTMENTAL OBJECTIVE:

To provide outstanding service and exceptional value to our clients and the community.

RECENT ACCOMPLISHMENTS:

Accomplishment #1: The Florida Advanced Manufacturing Center (FAMRC) & The Farm (Grow & Diversify Economy) (Strategic Plan Action Item #1)

The FAMRC project has been initialized.

- The FAMRC building design is complete and the project is under construction.
- The FAMRC project is on schedule and in budget.
- The Farm master schedule is complete and being updated.
- The Farm Phase 1 road is designed and under construction.
- The RFLOI for the FAMRC office building has been issued.

Accomplishment #2: Space Needs & Utilization

A systematic evaluation of the existing building space utilization and future needs was completed. Based on the outcome of the study the following actions were taken;

- Phase 1 of the office space development for the court administration personnel office is complete.
- Preliminary plans/options/budgets for the design and construction of a new administrative building have been completed
- Phase 2 plans are being developed to accommodate additional court administration employees.

Accomplishment #3: OHP Facility Upgrade Program

Design & construction of key elements of the OHP facility upgrade plan have been completed.

- The new LED signage and scoreboards have been completed.
- The new LED lighting (Phase 1) for the arena and sound system (phase 1) have been completed.
- The concession stand upgrades have been completed.
- All life safety and mechanical systems issues have been updated.

Accomplishment #4: Project Management System

The project budget/status/tracking system has been implemented. This allows us to deliver projects in the shortest time and with the best value.

- A project status/tracking system was implemented utilizing the Share Point system to ensure all team members have current and accurate project information. This allows us to deliver projects in the shortest time and highest value
- A master project cost model was implemented to ensure all project costs a captured during the budgeting process. This model is being shared with other departments who develop capital project budgets.

STRATEGIC OBJECTIVES:

Strategic Objective #1: The Florida Advanced Manufacturing Center (FAMRC) & The Farm (Grow & Diversify Economy) (Strategic Plan Action Item #1)

Manage the design and construction of the FAMRC project.

- Create a world class research facility that will attract national & international partners and high paying jobs.
- Create a world class development that will attract national & international partners and high paying jobs.
- Provide the best value for capital funds invested.
- Ensure FAMRC and The Farm schedules and commitments continue to be met.

Strategic Objective #2: Space Needs & Utilization

Develop final plan and schedule for the design and construction of additional office space for court administrative personnel.

- Finalize projected space needs and schedule with the court administrative team.
- Determine budget requirements to develop the required space needs..

Strategic Objective #3: Project Management System

Utilize standardized project budgets to track historical costs.

- Utilize historical costs to predict accurately future project costs.
- Carry forward lessons learned to future projects.

Construction Management

Projects Completed

- OHP Facility Upgrades
 - Arena Sound System (Phase1)
 - Arena Lighting System (Phase1)
- Sheriff's Health Clinic
- UCF Equestrian Facility
- Library Upgrades – Poinciana
- Library Upgrades – BVL
- Fire Station – Mac Overstreet
- Jail Control Room Upgrades

Current Projects

- FARMC
- Sheriff Training Facility
- Vance Harmon Park & Pool
- OHP Facility Upgrades
- Library Upgrades – St. Cloud
- Library Upgrades – Central
- CHS Interior Renovations
- Austin Tindal Park – Phase 2
- County Admin Interior Renovations
- Fire Training Facility
- OHP Facility Upgrades
 - Arena Sound System (Phase 2)
 - Arena Lighting System (Phase 2)
 - Exhibition Hall Sound & Light Systems
 - Exterior Service Elevator
 - Suite Upgrades
- Fire Station – BVL
- Fire Station – Reunion

**FUND 001 – GENERAL FUND
MOWING AND LANDSCAPING SERVICES**

DEPARTMENTAL OBJECTIVE:

The objective of the Mowing & Landscaping Services section is to provide inspection services for Osceola County road right of way mowing and provide professional maintenance of conservation areas and County owned parks and boat ramps. Specifically in the next Fiscal Year the goals and objectives are as follows:

1. Provide contract monitoring and administration of 19 Contracts covering 18,058 acres of large machine mowing and 39,257 acres of small machine mowing and landscape maintenance to County Right of Ways including the inspection of West 192, Osceola Parkway and Poinciana Parkway.
2. Provide large tractor mowing of the Judge’s Farms Property, 2240 acres annually.
3. Provide contract monitoring of 3 mowing contracts covering the maintenance of 44 various county owned facilities and parcels of land.
4. Provide in-house mowing for thirty nine 39 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

RECENT ACCOMPLISHMENTS:

1. Annual inspection of contractual services for: 18,058 acres of Large Machine Mowing (rough cut)
2. Annual inspection of contractual services for: 39,257 acres of Small Machine Mowing (finish cut and finish cut plus)
3. Annual inspection of the mowing of Judge’s Farms Property 2240 acres annually.
4. Annual inspection of contractual services for: 44 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, and the government center).
5. Four (4) maintenance staff members mow/maintain 39 park locations (including 10 active parks, 19 natural resource parks, 8 boat ramps, 2 cemeteries).
6. Administer (19) mowing contracts for mowing and landscape maintenance of County Right of Ways.
7. Provided contract management for the mowing of 18,058 acres of Large Machine Mowing (rough cut), 39,257 acres of Small Machine Mowing (finish cut and finish cut plus) and 44 County buildings/parcels of land (e.g., libraries, EOC, Sheriff's department, health departments, fire departments, and the government center).

FUND 001 – GENERAL FUND
FACILITIES MANAGEMENT & BUILDING MAINTENANCE

DEPARTMENTAL OBJECTIVE:

Facilities Management & Building Maintenance strives to increase the lifespan of all County Building assets and equipment by coordinating and providing outstanding service and exceptional value for all routine service, repairs, scheduled and preventive maintenance and small capital improvements

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

OHP (Osceola Heritage Park) Chiller Repairs and Cooling Tower Renovations

- Scope of Work and design written by Facilities Management
- Coordinated with SMG and County Procurement to create a bid solicitation and project work schedule.
- Saved project dollars by purchasing a majority of the parts and supplies via ODP (Owner Direct Purchase).
- Completed on-time and under budget.

Accomplishment #2:

Osceola County Government Center New Electronic “Smart” Sign Installation

- Coordinated with SOE, TC and PA to determine their needs and create a Scope of Work
- Bid solicitation, award, Board approval and construction was completed on schedule and in service prior to Primary and General Elections.

Accomplishment #3:

Roof Replacements: Animal Services, Jail Work Release Building and Bass Road/Solid Waste office building.

- Animal Services: this was a complete replacement of a 20-year-old roofing system, scope written and solicited by the department using in-house Contracts. Completed on-time and on budget.
- Jail Work Release Building: similar to Animal services in size and scope, this project replaced the original 30-year-old roofing system. FM&BM coordination of Corrections security needs with the vendor’s schedule requirements was key to the project being completed on-time and on budget.
- Bass Road/Solid Waste: Replacement of the Solid Waste operations modular office building roofing system. Completed on-time and under budget.

Accomplishment #4:

Fire Station #57 (Kenansville)

- Perform an upgrade of the building fire suppression system by fully renovating the main water supply/storage tank.
- Scope of Work and design written by Facilities Management.
- Completed on-time and on budget.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Replace the existing MMS (Maintenance Management System)

- To properly and efficiently capture data that the current system is incapable of performing due to program age and obsolescence.
- This will be an A to Z system that records the initial work requests, labor, historical data, equipment and location lists and financial reporting.
- To provide accurate accounting, FTE allocations and efficient scheduling.

Strategic Objective #2:

OHP (Osceola Heritage Park) and CHS (Courthouse Square) Chiller Plant Enhancements and Renovations.

- OHP: to keep up with the current demand and future growth projections, a new, fourth Centrifugal Chiller and Cooling Tower will be added to the existing system.
- CHS: this will be an update and full renovation/replacement of the current Main Courthouse cooling towers due to age, wear and obsolescence.

Strategic Objective #3:

OHP (Osceola Heritage Park) RV Site Electrical “Hook-up” Service Enhancements

- This is to upgrade the current Recreational Vehicle hook-ups at the campsites utilized during the Rodeo, Runaway Country, the County Fair and many other multi-day events.
- Current site power hook-ups are out of date and underpowered for many of today’s RV’s and motor coaches

Strategic Objective #4:

Health Department at Bill Beck Roof Replacement

- The current 31-year-old roofing system is past its original life-expectancy and is a high maintenance facility
- This will be a modern, metal roof construction with a high R-Insulation Factor insuring a low maintenance, energy efficient building.

**FUND 001 – GENERAL FUND
PUBLIC WORKS
LAKES MANAGEMENT**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Completed the Observation Pier at Overstreet Landing on Lake Kissimmee.

Accomplishment #2:

- Obtained \$1,150,000 in State grant funding to support water quality components of the Judge Farm Project (\$400,000 from SFWMD and \$750,000 from FDEP). Applied for in excess of \$2M in grants.

Accomplishment #3:

- Renegotiated Partin-Triangle Park airboat concessionaire contract, doubling passenger fees for the Boating Improvement Fund.

Accomplishment #4:

- Performed debris and aquatic plant maintenance activities on Shingle Creek, Boggy Creek, East Lake Toho, and others per the Osceola County Lake Management Plan.

Accomplishment #5:

- Submitted the Federal Emergency Management Agency (FEMA) 2016 Community Rating System (CRS) annual recertification report to maintain current Class 6 rank. Preparing for next 5 Year Audit of CRS Program.

Accomplishment #6:

- Hosted the 2016 Great Outdoors Day event at Kissimmee Lakefront Park with the City of Kissimmee.

Accomplishment #8:

- Completed 3rd year implementation of the Boat Ramp Management Plan with the permitting and final design of Lake trout and Lake Marian

Accomplishment #9:

- Installed a critical aid to navigation markers at the C-31 canal, to promote safe airboat operation and minimize erosion of canal banks.

Accomplishment #10:

- Host the Central Florida Lake Management Society Spring meeting on new NPDES permit conditions.

Accomplishment #11

- Implemented increased NPDES inspections of County facilities and construction sites.

Accomplishment #12

- Renovated the Chisholm Park Beach and boat launch area. Widening and grading the 600 feet of beach to recover the sand washed into the beach and removed the vegetation that had grown over the area. Creating a safer more aesthetically pleasing place to recreate and improving water quality.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #2, Upgrade the County Infrastructure and Transportation Network: Prepared for Growth; Objective: Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Implement Lakes Management Plan for Osceola County lakes including adoption of funding, development of oversight mechanism, continue dredging/debris, aquatic plant removal and outreach strategy for lake-related issues.
- Monitor and track NPDES-type violations on construction sites.
- Participate in interagency forums, meetings and working groups to ensure the County's interests are represented in lakes management and natural resources-related decisions, policy making and resources allocation.
- Dredge Cypress and Granada boat ramp channel.
- Identify and remediate shoaling, vegetation and debris safety hazards in Osceola County lakes.
- Identify funding for Mac Overstreet Boat Ramp construction on Lake Toho.
- Prepare for next 5 year Community Visit Federal Emergency Management Agency (FEMA) Community Rating System (CRS) permit and maintain or improve the County's current CRS Rank, to assist residents with lower flood insurance premiums.
- Prepare for the next 5 year Cycle Permit for Phase II Municipal Separate Storm Sewer System (MS4) per the County's National Pollutant Discharge Elimination System (NPDES) Permit.
- Hold the 2017 Great Outdoor Day Annual event promoting lakes and natural resources of Osceola County.

**FUND 001 – GENERAL FUND
PUBLIC WORKS
MOSQUITO CONTROL**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources, development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Managed the State of Emergency on behalf of the County with no local transmissions.

Accomplishment #2:

- Remapped the County's spray routes to efficiently use chemicals and staff.

Accomplishment #3:

- Successfully acquired funding to mitigate for expenses associated with the Zika response, currently receiving \$ 45,000 per month.

Accomplishment #4:

- Expanded capacities of response by additional equipment and diversified chemical inventory.

Accomplishment #5:

- Upgraded the onboard GPS/GIS software on the spray trucks optimizing our effectiveness and efficiencies.

Accomplishment #6:

- Acquired three backpack Ultra Low Volume (UVL) units for use in hard-to-reach areas such as landscaping in and around homes, for increased public health protection.

Accomplishment #7:

- Mosquito Control strives to meet a level of service of responding to customer calls within 24 hours. Staff responded to service calls within 24 hours of receipt 68% of the time with the additional 12% reached within 48 hours, the remainder completed in 36 hours. (This is a decrease in response time of 24% from FY15).

Accomplishment #8:

- Conducted 855 larviciding treatments, versus 698 in FY15, for areas such as roadside ditches, stormwater ponds, and yards (an increase of 22% over prior fiscal year).

Accomplishment #9:

- Responded to 541 service requests, versus 319 in FY15, for residents and businesses (an increase of 70% over prior fiscal year).

Accomplishment #10:

- Treated 599,204 acres, versus 412,361 acres in FY15, with adulticide through truck-mounted spray units (an increase of 45.3% over prior fiscal year).

Accomplishment #11:

- Responded to 61 international travel cases of arbovirus, checking 1071 homes for larva and providing information in both English and Spanish. (an increase of 118% over prior fiscal year)

Accomplishment #12:

- In FY16 conducted 2 aerial missions, effectively treating 23,782 acres of land vs 35,000 acres in FY15. (A decrease of 32%, this is weather driven). This was due to the increase in abundance of mosquitoes capable of transmitting disease to such a level that truck mounted spray units are incapable of control.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Strategic Plan Goal #4, Cost Effective and High Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Continue to improve the efficiency and effectiveness of Mosquito Control operations by continually evaluating and remapping spray zones to accommodate growth.
- Continue to expand efficiencies of operations through the use of current technology by entering real-time data into a web-based application for the tracking of mosquito control activities while in the field.
- Manage sentinel chicken flocks to enhance arbovirus surveillance activities, thus providing faster response times and better public health protection for residents and visitors to Osceola County.
- Accommodate the demand for service created by the State of Emergency in the most cost effective manner.

FUND 010-DESIGNATED AD VALOREM TAX

FUND SUMMARY:

TRENDS & ISSUES:

The Designated Ad Valorem Tax (DAT) was approved by the BOCC on November 5, 2012 and subsequently amended on December 14, 2015 to provide funds to support Transportation. The FY17 Budget provides funding to offset operations of the Transportation Trust Fund (Fund 102).

REVENUES:

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

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Transfers In	894,532	2,329,877	0	4,430,174	4,430,174
Total Revenues:	\$894,532	\$2,329,877	\$0	\$4,430,174	\$4,430,174

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	894,532	2,329,877	0	4,430,174	4,430,174
Total Expenditures:	\$894,532	\$2,329,877	\$0	\$4,430,174	\$4,430,174

Special Revenue Funds

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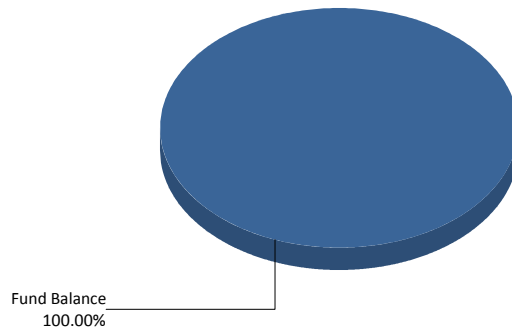
SPECIAL REVENUE FUNDS

Special Revenue Funds are funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

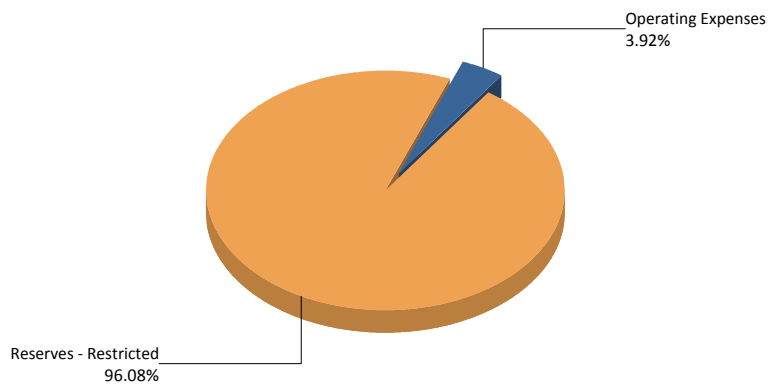
FUND 101-TDT RIDA TAX BOND 2012 PROJECT

TDT RIDA TAX BOND 2012	
Amortized Rent	Construction

Revenues



Expenditures



FUND 101-TDT RIDA TAX BOND 2012 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. In prior years, this Fund provided funding for the County's portion of the construction costs for the OMNI Convention Center which is now complete. It currently provides funding for amortized rent payments for the OMNI Convention Center for 30 years.

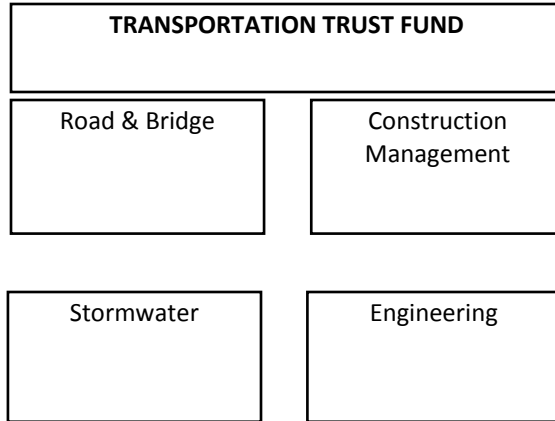
REVENUES:

The funding source is Fund Balance.

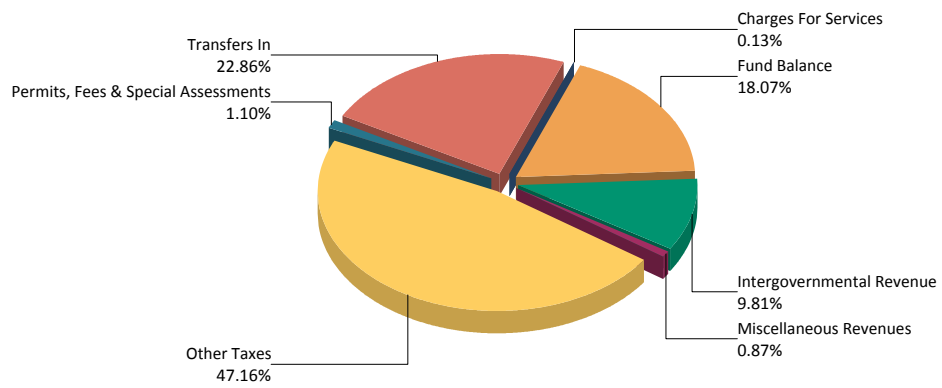
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	455	402	0	0	0
Fund Balance	0	0	8,611,558	8,762,315	150,757
Total Revenues:	\$455	\$402	\$8,611,558	\$8,762,315	\$150,757

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	343,049	343,049	343,049	343,049	0
Capital Outlay	841	0	0	0	0
Reserves - Restricted	0	0	8,268,509	8,419,266	150,757
Total Expenditures:	\$343,890	\$343,049	\$8,611,558	\$8,762,315	\$150,757

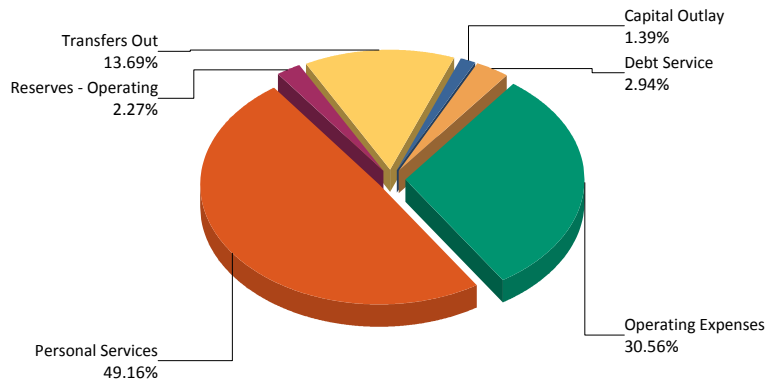
FUND 102-TRANSPORTATION TRUST FUND



Revenues



Expenditures



FUND 102-TRANSPORTATION TRUST FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Transportation Trust Fund includes revenues and appropriations for transportation related expenditures such as Construction or maintenance of roads, bridges, stormwater, mass transit, and purchase of right-of-way. Personal Services supports 143.50 FTEs, which is an increase of 6.5 FTEs from the FY16 Adopted Budget. 7.5 new positions were approved for FY17, which includes; .5 for Traffic Management System Operator, Maintenance Worker, 3-Sr. Maintenance Worker, 2-Light Equipment Operator and a Sr. Heavy Equipment Operating, which was offset by an FTE being moved to Fleet Maintenance. Personal Services increased primarily as a result of the new positions and a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses are budgeted at \$5,773,752; which is a decrease of \$6.2 million and represents contractual obligations with Lynx, which is budgeted in Fund 189 – Second Local Option Fuel Tax Fund for FY17. Capital Outlay requests include vehicles, miscellaneous tools/equipment, flashing beacon assemblies, and software. Transfers Out represents costs associated with the General Fund cost allocation plan, funds to pay a portion of a Fleet capital project and funding for Intergovernmental Radio Communications. This Fund also receives a transfer from the Designated Ad Valorem Tax to support its operations. The FY17 Adopted Budget represents a 21.2% decrease from the FY16 Adopted Budget.

REVENUES:

The Transportation Trust Fund is funded through 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). Fuel taxes are decreasing as a result of the Second Local Option Fuel Tax being budgeted in another Fund (Fund 189) for FY17. Other sources of revenue are interest, miscellaneous revenues, engineering fees, Fund Balance and a Transfer In from the General Fund to support operations.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	8,282,413	8,241,805	14,278,775	9,182,425	-5,096,350
Permits, Fees & Special Assessments	25,250	189,257	49,859	213,255	163,396
Intergovernmental Revenue	1,852,387	1,910,165	1,895,899	1,910,841	14,942
Charges For Services	27,395	64,735	25,500	25,500	0
Judgment, Fines & Forfeits	4,200	0	0	0	0
Miscellaneous Revenues	162,844	211,716	22,314	168,989	146,675
Less 5% Statutory Reduction	0	0	-813,618	-575,051	238,567
Transfers In	3,497,111	3,272,041	4,383,893	4,450,569	66,676
Fund Balance	0	0	4,137,106	3,517,707	-619,399
Total Revenues:	\$13,851,599	\$13,889,719	\$23,979,728	\$18,894,235	\$-5,085,493

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	7,183,860	7,559,542	8,707,325	9,288,021	580,696
Operating Expenses	4,487,947	4,063,410	11,977,515	5,773,752	-6,203,763
Capital Outlay	69,350	196,098	508,575	262,510	-246,065
Debt Service	0	0	0	554,551	554,551
Transfers Out	1,553,287	1,950,824	2,036,313	2,586,652	550,339
Reserves - Operating	0	0	750,000	428,749	-321,251
Total Expenditures:	\$13,294,444	\$13,769,875	\$23,979,728	\$18,894,235	\$-5,085,493

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	130.50	120.50	136.50	143.50	7.00
Part Time:	3.00	15.50	0.50	0.00	-0.50
Total Personnel:	133.50	136.00	137.00	143.50	6.50 - 5

**FUND 102-TRANSPORTATION TRUST FUND
IT INFRASTRUCTURE**

COST CENTER SUMMARY - (1247):

TRENDS & ISSUES:

Information Technology Infrastructure support costs associated with providing data and communications. Operating Expenses remain unchanged from FY16 and are associated with the replacement of nine Desktop Computers which is in line with the County's Personal Computer Life Management (PCLM) program.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	0	0	9,600	9,600	0
Total Expenditures:	\$0	\$0	\$9,600	\$9,600	\$0

**FUND 102-TRANSPORTATION TRUST FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Facilities Management is responsible for routine daily and preventative maintenance along with repairs of County facilities. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenses increased 38% from the FY16 Adopted Budget primarily to support an Additional Maintenance Project for a metal roof replacement at Road & Bridge Yard 1, Building B.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	72,264	51,817	164,690	228,050	63,360
Total Expenditures:	\$72,264	\$51,817	\$164,690	\$228,050	\$63,360

**FUND 102 – TRANSPORTATION FUND
PUBLIC WORKS
STORMWATER**

DEPARTMENTAL OBJECTIVE:

Provide a comprehensive stormwater management program to maintain a functional drainage network and protect water quality while minimizing current and future public impacts.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #2 - Upgrade stormwater management system

- Completed 8 pond rehabilitation projects (Lindfield S/D and Orange Vista S/D.)
- Skimmer replacement in a BVL pond.
- Removed vegetative overgrowth in Whispering Oaks dry bottom pond.
- Over 400 infrastructure component inspections.

Accomplishment #2:

Strategic Plan Goal #4 – Diversify the revenue resources for County government.

- Worked with Special Assessments on a Clean Water 319 grant to evaluate various erosion control technologies in BVL canals.
- Developed Scoping of the 319 grant, including maps and final reporting.

Accomplishment #3:

Strategic Plan Goal #2 - Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Prepared biennial report for Lake Toho Nutrient Reduction Plan.
- Over 500 water quality samples were taken at major County outfalls.

Accomplishment #4:

Strategic Plan Goal #2 - Upgrade stormwater management system

Upgraded the County's Geographic Information System (GIS) for Stormwater database

- Created pond, ditch, and basin layers in both ArcGIS and Google Earth compatible formats, increasing our ability to efficiently provide staff, businesses and citizens with information.

Accomplishment #5:

Strategic Plan Goal #4 – Diversify the revenue resources for County government

- Hired CDM Smith to identify Stormwater Utility needs assessment
- CDM Smith produced Phase I Stormwater Program Assessment

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Action Item #5-Storm Water Plan (Upgrade Infrastructure)

- Complete a funding needs assessment and level of service determination for stormwater operations and capital improvement programs.
- Investigate alternative funding options.
- Proceed with Stormwater Utility if directed.

Strategic Objective #2:

Strategic Plan Goal #2 - Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Coordinate with Federal, State and Local Agencies and locally guide the Basin Management Action Plan (BMAP), Total Maximum Daily Load (TMDL), and Numeric Nutrient Criteria (NNC) processes and outcomes utilizing all data, tools, local knowledge and partnerships.
- Continue paleolimnological studies in partnership with the Florida Department of Environmental Protection to determine the historic nutrient contents of Lakes Tohopekaliga, Cypress and Kissimmee in order to set appropriate restoration targets.
- Implement required nutrient reduction projects such as the Lake Toho Restoration Initiative.
- Continue water quality monitoring at outfalls for compliance assessment and pollutant source identification.
- Partner with federal and state agencies to maximize funding opportunities for restoration efforts.
- Review and comment on current Impaired Water Rule (IWR)

Strategic Objective #3:

Strategic Plan Goal #2 - Upgrade stormwater management system

- Evaluate a minimum of 5 ponds for rehabilitation.
- Design Fanny Bass Slough culvert for construction in FY17.
- Complete the Lower Shingle Creek Basin Study to program project for FY17.

Strategic Objective #4:

Strategic Goal #4 – Diversify the revenue resources for County government

- Develop a comprehensive Capital Improvement Program (CIP) to facilitate grant funding opportunities in FY17.
- Investigate funding opportunities for current infrastructure needs.

**FUND 102-TRANSPORTATION TRUST FUND
STORMWATER**

COST CENTER SUMMARY - (4150):

TRENDS & ISSUES:

The Stormwater cost center provides stormwater monitoring and improvements that directly impact infrastructure and public Safety. This office supports 2 FTEs, which remains unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees and increases to benefit cost. Operating Expenses decreased 24.6% due to a one-time expenses in FY16.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	133,882	112,354	156,505	162,893	6,388
Operating Expenses	40,339	89,285	304,538	229,572	-74,966
Capital Outlay	6,740	4,975	7,500	0	-7,500
Total Expenditures:	\$180,961	\$206,614	\$468,543	\$392,465	-\$76,078

**FUND 102 – Transportation Fund
PUBLIC WORKS ADMINISTRATION**

DEPARTMENTAL OBJECTIVE:

Design, construct, and maintain safe, effective, and efficient infrastructure assets to improve the quality of life and contribute to the economic development of the County. This is done under the guiding principle of stewardship of County resources, maximizing the value received from the investment. We ensure capital projects are completed in a high-quality, cost effective, and timely manner by working with all relevant County Departments and Constitutional Officers to ensure appropriate project budgeting, reporting, and documentation.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Provided executive leadership and guidance for all operating programs and capital projects under Public Works Administration.

Accomplishment #2:

Poinciana Parkway

- Project management and oversight of the construction of the bridge and roadway. We are within budget and ahead of schedule on the project.

Accomplishment #3:

Florida Advanced Manufacturing Center (FAMRC) and Judge Property Development Projects

- Project management and oversight of the construction of the manufacturing facility, roadway and site. We are within budget and on schedule on the project.

Accomplishment #4:

Mac Overstreet Fire Station Prototype

- Developed prototype fire station plans with the assistance of Fire staff which will enable us to more quickly develop new stations as needed and at a reduced cost.

Accomplishment #5:

Acquired property at alternative location for the Fire Training Center

- Working in coordination with the Fire Department, Asset Management and Facilities Management the property that will accommodate the Fire Training Center was located, purchased and is now in the Planning a Development stage of land use and zoning and will then move into selection and design of the various training elements..

**FUND 102-TRANSPORTATION TRUST FUND
PUBLIC WORKS/PROJECT MGMT**

COST CENTER SUMMARY - (4152):

TRENDS & ISSUES:

The Public Works/Project Management section oversees the administration, budget preparation and control functions of the Public Works Department. This cost center supports 7.4 FTEs, which remains unchanged from the FY16 Adopted Budget. Personal Services overall decreased as a result of new hires and employee plan selections which is offset by a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses represents decreased 1.4% from the FY16 Adopted Budget due to previous completion of change in stationary per County Style Policy.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	476,357	436,893	588,071	565,176	-22,895
Operating Expenses	122,024	91,630	38,709	38,179	-530
Capital Outlay	14,146	0	0	0	0
Total Expenditures:	\$612,527	\$528,523	\$626,780	\$603,355	-\$23,425

**FUND 102– TRANSPORTATION FUND
TRAFFIC ENGINEERING**

DEPARTMENTAL OBJECTIVE:

Provide and maintain a safe and effective traffic network for all modes for the citizens and traveling public of Osceola County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Action Item #2-Transportation (Upgrade Infrastructure)

- Completed construction of the traffic signal mast arm and southbound left turn lane at the intersection of Poinciana Boulevard at Old Tampa Highway intersection improvements.
- Completed construction of the refuge lane on Old Tampa Highway at Crestridge Drive.
- Completed construction of the span wire traffic signal at the intersection of Canoe Creek Road at Friars Cove Road/Deer Run Road.

Accomplishment #2:

Strategic Plan Action Item #2-Transportation (Upgrade Infrastructure)

- Completed construction of the Country Club Road from Polk County Line to Doverplum Avenue.

Accomplishment #3:

Strategic Plan Action Item #2-Transportation (Upgrade Infrastructure)

- Maintain County pavement marking infrastructure
- Long line stripe 139.4 miles of roadway
- Install 61,712 square feet of intersection striping
- Install 12,209 Raised Pavement Markers

Accomplishment #4:

Strategic Plan Action Item #2-Transportation (Upgrade Infrastructure)

- Maintain County roadway sign infrastructure
- Fabricate 8,292 signs and graphics
- Straighten, replace or repaired 7,113 roadway signs

Accomplishment #5:

Strategic Plan Action Item #2-Transportation (Upgrade Infrastructure)

- Maintain County lighting and utility infrastructure
- Added 14 Street Lights under the Intersection Lighting Program
- Performed 3,769 underground utility locates for county traffic signals and communication lines

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Perform and act upon traffic analysis to address traffic safety and travel time

- Complete ADA Transition Plan
- Complete Traffic Signal Mast Arm Assessment
- Review and implement traffic signal timing retiming
- Complete 2017 Roadway Network Capacity Analysis and Annual Count Program

Strategic Objective #2:

Fabricate, install and maintain the County's traffic control infrastructure

- Visually inspect and correct all traffic control devices within County
- Fabricate and install traffic control devices to federal standards
- Complete Traffic Signal Mast Arm Assessment and create replacement and repair plan
- Install new traffic signal at the intersection of Pleasant Hill Road at Old Tampa Highway with signal interconnect to the existing signal at Pleasant Hill Road at Clay Street.
- Install new traffic signal at the intersection of Osceola Parkway at Coralwood Circle/Plumwood Circle.

Strategic Objective #3:

Reduce travel times in the County: research, review, and evaluate new technologies and methods in traffic engineering and operations for implementation within the County roadway network

- Attend IMSA classes and training
- Attend seminars and webinars on new and existing industry policies and procedures
- Coordinate and cooperate with FDOT on the implementation of ITS systems such as the Active Arterial Management, transit signal priority, etc.

**FUND 102-TRANSPORTATION TRUST FUND
TRAFFIC ENGINEER**

COST CENTER SUMMARY - (4154):

TRENDS & ISSUES:

The Traffic Engineer cost center has the responsibility of performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. This office supports 21 FTEs, which is an increase of 0.5 FTE from FY16 due to an increase from a Part-Time to a Full-Time FTE for a Foreman –Traffic Services position. Personal Services increased due to the increase in FTEs, a 3.5% across the board raise for eligible non-IAFF employees and employee benefit selections. Operating Expenses increased 12.02% due to an increase in Road Materials & Supplies for backlogged projects. Capital Outlay includes funding for items such as replacement of a screen wash basin, a field laptop and a replacement vehicle.

REVENUES:

This office is supported by Transportation Trust Fund revenues; however, it generates additional revenues to support services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	26,748	64,735	25,500	25,500	0
Miscellaneous Revenues	104,145	110,093	0	0	0
Less 5% Statutory Reduction	0	0	-1,275	-1,275	0
Total Revenues:	\$130,893	\$174,828	\$24,225	\$24,225	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	1,166,344	1,192,378	1,409,131	1,547,783	138,652
Operating Expenses	558,719	624,072	844,052	945,538	101,486
Capital Outlay	35,278	82,549	92,475	36,425	-56,050
Total Expenditures:	\$1,760,341	\$1,898,998	\$2,345,658	\$2,529,746	\$184,088

**FUND 102 – TRANSPORTATION FUND
ENGINEERING**

DEPARTMENTAL OBJECTIVE:

Provide guidance and oversight for all consultants and County departments for projects serving the County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

The FARM (Strategic Plan Action Item #1)

- Site plans and permits for Phase 1 of the development.

Accomplishment #2:

In house sidewalk design from the Sunrail station north of existing sidewalk on Poinciana Boulevard. (Strategic Plan Action Item #2)

- Design of the sidewalk to eliminate a gap in coverage approximately .8 miles.

Accomplishment #3:

Eagle Bay Preliminary Design (Strategic Plan Action Item #5)

- Preliminary design and plans for a piped drainage solution to flooding issues.

Accomplishment #4:

Neptune Road Phase 4 (Strategic Plan Action Item #2)

- 60 percent plans
- Project limits are approximately from Old Canoe Creek Road to US 192.

Accomplishment #5:

Lake Lizzie Drive (Strategic Plan Action Item #2 and #5)

- Design and plans for a drainage solution.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Neptune Phase 4 (Strategic Plan Action Item #2)

- Finalize design and permitting.
- Project limits are approximately from Old Canoe Creek Road to US 192.

Strategic Objective #2:

Boggy Terrace drainage project (Strategic Plan Action Item #2)

- Finalize plans and permits to pave Boggy Terrace Drive.
- This project was not eligible for the Dirt Road paving program due to drainage constraints.

Strategic Objective #3:

FARM (Strategic Plan Action Item #1)

- Finalize design and permitting for Phase 2 of the site which includes the regional stormwater pond.

Strategic Objective #4:

BVL Phase 1 Drainage Study (Strategic Plan Action Item #5)

- Phase 1 consists of a conceptual plan which includes setting control elevations within each pond in the Boggy Creek Road basin.

Strategic Objective #5:

Eagle Bay Drainage project (Strategic Plan Action Item #5)

- Finalize design and permitting for the drainage improvements.

Strategic Objective #6:

Buenaventura Boulevard (Strategic Plan Action Item #2)

- Turn lanes and intersection improvements including a multi-use trail.

Strategic Objective #7:

Shady Lane (Strategic Plan Action Item #2)

- Extension and widening from Neptune Road to US 192

Strategic Objective #8:

Osceola Parkway turn lanes (Strategic Plan Action Item #2)

- 6 lane and intersection improvements from the toll plaza to Orange Blossom Trail

**FUND 102-TRANSPORTATION TRUST FUND
ENGINEERING**

COST CENTER SUMMARY - (4155):

TRENDS & ISSUES:

The Engineering Section has the responsibility of providing engineering support for the construction of roads and transportation capital improvement projects. This office supports 3.3 FTEs, which remains unchanged from FY16. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees and increases to benefit cost. Operating Expenses decreased 53% due to a decrease in Professional Services for the ROW Inventory Consultant.

REVENUES:

This office is supported by Transportation Trust Fund revenues; however, it generates revenues received from engineering permits and fees.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,250	189,257	49,859	213,255	163,396
Less 5% Statutory Reduction	0	0	-2,493	-10,663	-8,170
Total Revenues:	\$25,250	\$189,257	\$47,366	\$202,592	\$155,226

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	352,756	377,051	394,411	400,380	5,969
Operating Expenses	10,309	24,646	141,302	66,271	-75,031
Capital Outlay	2,858	0	0	0	0
Total Expenditures:	\$365,923	\$401,697	\$535,713	\$466,651	-\$69,062

**FUND 102 – TRANSPORTATION FUND
ROADWAY CONSTRUCTION**

DEPARTMENTAL OBJECTIVE:

Oversight of and Construction of Infrastructure Improvements with minimal impact to the Public, while being cost effective and efficient.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Construction of Poinciana Boulevard Phase III (Strategic Plan Action Item #2)

- This project widened the road from 2 lanes to 4 lanes.
- This project replaced the existing bridge.

Accomplishment #2:

Partin Settlement Bridge Replacement (Strategic Plan Action Item #2)

- Replacement of the existing bridge.

Accomplishment #3:

Rummell Road culvert replacement (Strategic Plan Action Item #2)

- Replacement of the existing metal culvert with a box culvert.

Accomplishment #4:

Thacker Avenue Rehabilitation and ADA upgrades (Strategic Plan Action Item #2)

- In place pavement recycling to expedite the construction schedule and minimize disruption to the traveling public. This project also updated the ADA ramps.

Accomplishment #5:

Valencia Campus Phase 1 (Strategic Plan Action Item #14)

- Complete site grading ahead of building construction.

Accomplishment #6:

Country Club Road new sidewalk construction and ADA upgrades (Strategic Plan Action Item #2)

- Construction of a new sidewalk and ramps from the Polk County line to S. Doverplum Ave.

Accomplishment #7:

KOA Street Sidewalk (Strategic Plan Action Item #2)

- Construction of sidewalk and ADA ramp upgrades at numerous locations throughout Poinciana.

Accomplishment #8:

Old Pleasant Hill Road Sidewalk (Strategic Plan Action Item #2)

- Construction of sidewalk and ADA ramps.

Accomplishment #9:

Poinciana ADA Sidewalk Phases 1 and 2 – Various locations (Strategic Plan Action Item #2)

- Construction of sidewalk and ADA ramp upgrades at numerous locations throughout Poinciana.

Accomplishment #10:

Simpson Road Culvert Replacement (Strategic Plan Action Item #2)

- Replacement of a failing metal culvert with a concrete pipe.

Accomplishment #11:

Barrier Wall Repair – Osceola Parkway (Strategic Plan Action Item #2)

- Repair of failing bridge barrier wall

Accomplishment #12

Completed Construction projects with FDOT: Poinciana Boulevard at Old Tampa and Osceola Parkway at Dyer Boulevard (Strategic Plan Action Item #2 and #12)

- Construction of intersection improvements at 2 critical locations

Accomplishment #13

Completed construction project for 25 bridges in Phase 1 (Strategic Plan Action Item #2 and #12)

- These projects were identified previously during a safety assessment.
- The County budgeted and completed 1/3 of the repairs in Phase 1.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Construction of Poinciana Multiuse Trail (Strategic Plan Action Item #2)

- From the Sunrail station north to the existing sidewalk on Poinciana Boulevard.

Strategic Objective #2:

Safe Routes to School sidewalk projects (Strategic Plan Action Item #2)

- Construct various projects throughout the County.

Strategic Objective #3:

Hoagland Phases 2 and 3 (Strategic Plan Action Item #2)

- Pending funding, this project is to start mid to late 2017.
- Construction of additional lanes and new roadway from 17-92 north to Hoagland Phase 1 terminus.

Strategic Objective #4:

Reaves Road (Strategic Plan Action Item #2)

- Intersection improvements and a new signal.

**FUND 102-TRANSPORTATION TRUST FUND
ROAD WAY CONSTRUCTION**

COST CENTER SUMMARY - (4156):

TRENDS & ISSUES:

The Roadway Construction Section has the responsibility of planning, coordinating and managing the construction of roads and transportation capital improvement projects. This office supports 7.0 FTEs, which remains unchanged from FY16. Personal Services decreased 6.4% as a result of a reclassification of the Roadway Construction Manager position to an Assistant Project Accountant; however, Personal Services includes a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 7% from the FY16 Adopted Budget. Capital Outlay reflects funding for computer software for County Owned Real Estate and right of way permits.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	6,050	0	0	0
Total Revenues:	\$0	\$6,050	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	599,751	674,634	689,848	645,530	-44,318
Operating Expenses	54,410	25,629	32,628	30,200	-2,428
Capital Outlay	0	0	0	10,400	10,400
Total Expenditures:	\$654,160	\$700,264	\$722,476	\$686,130	-\$36,346

**FUND 102 – TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

DEPARTMENTAL OBJECTIVE:

The Road & Bridge Department oversees roads, inspections, maintenance and repairs of the transportation and drainage infrastructure. This includes 1,928 lane miles of paved roadways, 122 miles of unpaved roadways, 1600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems and 70 miles of outfall storm water drainage systems.

The objective of the Road and Bridge Department is to provide maintenance of these County owned right-of-ways, road infrastructures and drainage systems in the unincorporated areas of Osceola County. Specifically in the next Fiscal Year the goals and objectives are as follows:

1. To resurface approximately 60 lane miles of paved roadways.
 - a. A sum of \$6M has been approved in Fiscal Year 2017 budget to resurface approximately 60 lane miles of paved roadways in accordance with FDOT standards. The Road and Bridge Resurfacing Supervisor and Road & Bridge Director will manage this project.
2. Maintain Paved Roadway Infrastructure
 - a. Utilize cold and hot asphalt repair methods that cover approximately 1,928 lanes miles of paved roadway infrastructure.
3. Maintain storm water Infrastructure
 - a. Clean, versa ditch and maintain approximately 50 miles of roadside and 10 miles of outfall storm water ditch infrastructure annually.
4. Stabilize and apply Chip Seal Surface Treatment to approximately 10 miles of unpaved roadways
 - a. A sum \$750,000 has been approved in Fiscal Year 2017 budget for stabilization and chip seal surface treatment for unpaved roadways.

RECENT ACCOMPLISHMENTS:

1. Cleaned approximately 8.5 miles of storm water outfall infrastructure conveyance systems.
2. Cleaned/versa ditched approximately 57 miles of storm water roadside infrastructure conveyance systems.
3. Resurfaced approximately 68 lane miles of paved roadways.
4. Provided approximately 10 miles of chip seal surface treatment to unpaved roadways
5. Utilized approximately 981 tons of hot/cold mix asphalt for pot hole and Chip Seal repair.
6. Utilized approximately 252 tons of stone for Chip Seal repair.
7. Provided approximately 3,650 miles of maintenance to unpaved roadways

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Action Item #2 – Maintain all county roads paved and unpaved Text

- The Road & Bridge Department utilizes 96 full time employees to oversee roads, inspections, maintenance and repairs of the transportation and drainage infrastructure. This includes 1,928

lane miles of paved roadways, 122 miles of unpaved roadways, 1600 miles of open roadside drainage systems, 300 miles of enclosed roadside drainage systems and 70 miles of outfall storm water drainage systems

Strategic Objective #2:

Action item #7 – Dirt Road Paving (Upgrade Infrastructure)

- A sum of \$750,000 has been approved in Fiscal Year 2017 budget for stabilization and chip seal surface treatment for approximately 10 miles of unpaved roadways.

**FUND 102-TRANSPORTATION TRUST FUND
ROAD AND BRIDGE**

COST CENTER SUMMARY - (4157):

TRENDS & ISSUES:

The Road & Bridge office oversees roads, inspections, maintenance and repairs of the Public Works Department. This cost center supports 102.8 FTEs, which is a net increase of 6 FTEs from the FY16 Adopted Budget to include (2) Sr. Maintenance Workers and (5) Road Stabilization Crew which is offset by a mid-year reallocation of 1 FTE to Fleet Maintenance. Personal Services increased 9.1% due to FTE increases, a 3.5% across the board raise for eligible non-IAFF employees and increases to benefit cost. Operating Expenses increased 9.7% to provide funding for aging equipment/vehicles and road materials for repairs to dirt roads. Capital Outlay includes funding for the replacement of various tools/equipment and vehicles.

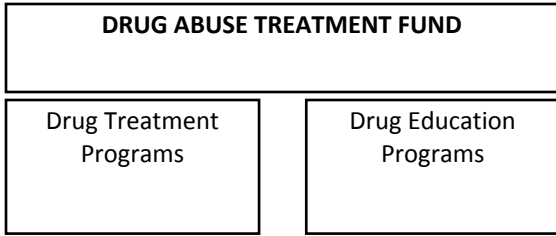
REVENUES:

This office is supported by Transportation Trust Fund revenues. However, it generates additional revenues to support services.

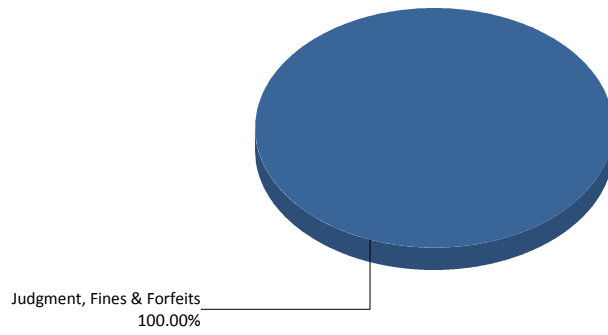
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	163,930	143,528	73,854	73,854	0
Charges For Services	647	0	0	0	0
Miscellaneous Revenues	27,760	58,565	0	0	0
Less 5% Statutory Reduction	0	0	-3,693	-3,693	0
Total Revenues:	\$192,337	\$202,093	\$70,161	\$70,161	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	4,454,770	4,766,232	5,469,359	5,966,259	496,900
Operating Expenses	2,713,278	2,241,599	2,771,705	3,039,292	267,587
Capital Outlay	10,328	108,575	348,100	201,685	-146,415
Total Expenditures:	\$7,178,377	\$7,116,406	\$8,589,164	\$9,207,236	\$618,072

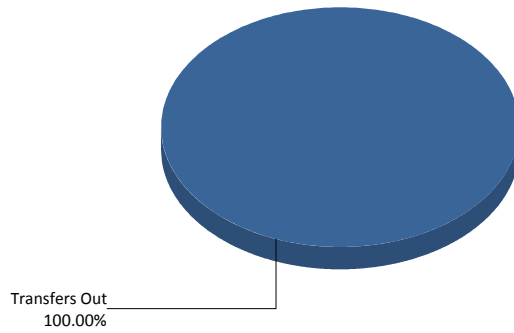
FUND 103-DRUG ABUSE TREATMENT FUND



Revenues



Expenditures



FUND 103-DRUG ABUSE TREATMENT FUND

FUND SUMMARY:

TRENDS & ISSUES:

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. Revenues will support approximately 22% of the required funding for the Drug Court program in FY17.

REVENUES:

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for Incidents involving alcohol or drugs are remitted to the BOCC. FY17 total revenues are estimated to decrease 33% from the FY16 Adopted Budget based on collection trends.

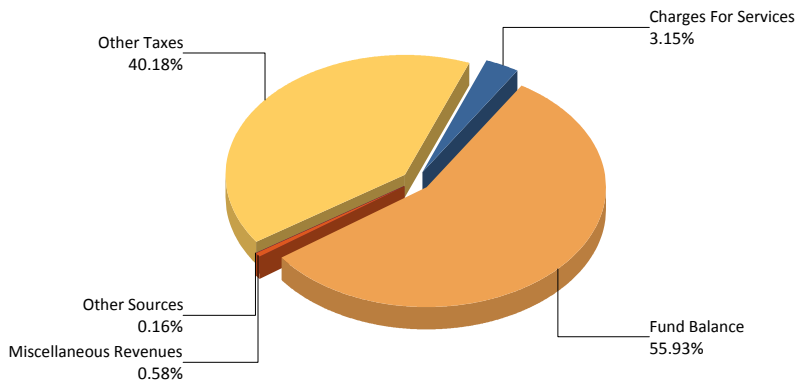
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Judgment, Fines & Forfeits	81,094	83,613	87,635	75,397	-12,238
Miscellaneous Revenues	-9	56	0	0	0
Less 5% Statutory Reduction	0	0	-4,382	-3,770	612
Fund Balance	0	0	23,990	0	-23,990
Total Revenues:	\$81,085	\$83,669	\$107,243	\$71,627	\$-35,616

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	57,843	94,386	107,243	71,627	-35,616
Total Expenditures:	\$57,843	\$94,386	\$107,243	\$71,627	\$-35,616

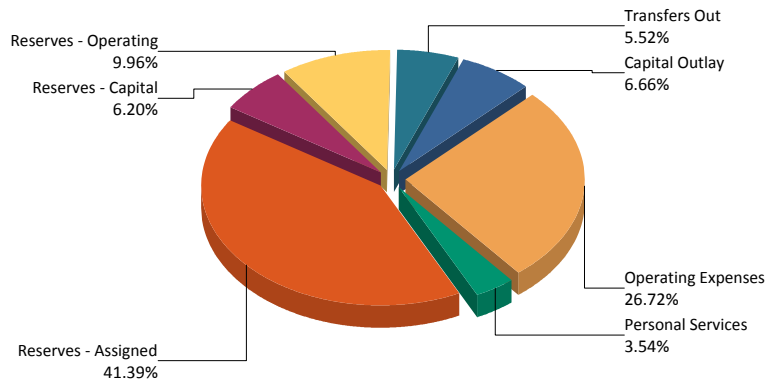
FUND 104-TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 104-TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Osceola County, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums or museums (publicly or nonprofit owned and operated) within the boundaries of Osceola County. On August 18, 2014, the Board of County Commissioners executed an agreement with Osceola CVB, which privatized the services for promoting and advertising tourism. For FY17, Personal Services includes a total of 47.91 FTEs, which is an increase of 0.54 FTE from the FY16 Adopted Budget due the reallocation of a Facility Attendant from General Fund-Extension Services to the Softball Complex. Personal Services increased slightly, primarily as a result of the position reallocation and a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 5.2% from the FY16 Adopted Budget as a result of the sunset of the Spring Training contract with the Houston Astros. Capital Outlay includes funds for new projects and projects that have been carried from Fiscal Year 2016.

REVENUES:

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Charges for Services include revenue for such activities as special events and ticket sales, rental of facilities and Fund Balance. Other Sources include estimated reimbursements to be received from the Tax Collector.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	27,055,168	29,858,558	27,916,827	29,833,414	1,916,587
Charges For Services	3,257,625	3,428,598	3,433,454	2,335,337	-1,098,117
Miscellaneous Revenues	990,905	862,740	468,623	434,166	-34,457
Less 5% Statutory Reduction	0	0	-1,590,945	-1,630,146	-39,201
Transfers In	0	148,151	0	0	0
Other Sources	129,208	134,662	120,000	120,000	0
Fund Balance	0	0	43,895,725	41,531,444	-2,364,281
Total Revenues:	\$31,432,907	\$34,432,709	\$74,243,684	\$72,624,215	-\$1,619,469

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	3,975,185	2,190,421	2,523,810	2,574,139	50,329
Operating Expenses	10,202,853	19,003,026	20,466,667	19,404,564	-1,062,103
Capital Outlay	2,326,510	4,393,683	5,773,033	4,835,014	-938,019
Grants and Aids	1,163,324	736	0	0	0
Transfers Out	3,972,402	4,189,537	4,421,935	4,012,176	-409,759
Reserves - Operating	0	0	7,049,620	7,236,442	186,822
Reserves - Capital	0	0	4,500,000	4,500,000	0
Reserves - Assigned	0	0	29,282,565	30,061,880	779,315
Reserves - Stability	0	0	226,054	0	-226,054
Total Expenditures:	\$21,640,273	\$29,777,404	\$74,243,684	\$72,624,215	-\$1,619,469

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	66.12	34.37	39.15	39.15	0.00
Part Time:	30.50	12.00	8.22	8.76	0.54
Total Personnel:	96.62	46.37	47.37	47.91	0.54

**FUND 104-TOURIST DEVELOPMENT TAX FUND
LAKES MANAGEMENT**

COST CENTER SUMMARY - (1417):

TRENDS & ISSUES:

For FY17, this cost center captures expenditures associated with Lakes Management which is funded by the Tourist Development Tax. Lakes Management is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. Staff is responsible for the inspection, maintenance and renovation of lake related facilities including fishing piers, boat ramps, docks and navigation signage. Personal Services related to the Lakes Management function is funded from the General Fund. Operating Expenses include the cost for Beach Cleanup (175K) and for Shingle Creek shoaling and drudging (200K).

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	0	0	175,000	375,000	200,000
Total Expenditures:	\$0	\$0	\$175,000	\$375,000	\$200,000

**FUND 104-TOURIST DEVELOPMENT TAX FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Expenditures in this cost center are associated with Facilities Management and cover the expenditures needed to provide utilities, general repair, maintenance and cleaning services for the Convention and Visitors Bureau Building and the Welcome Center. Personal Services increased slightly due to a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee selections. Operating Expenses decreased 40.9% from the FY16 Adopted Budget largely due to a shift in funding to Cost Center 7503 (Osceola Heritage Park) for HVAC repairs. Capital Outlay includes funding for a used utility golf cart.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	0	0	211,332	215,320	3,988
Operating Expenses	21,311	3,578	1,137,278	672,612	-464,666
Capital Outlay	0	0	80,950	4,950	-76,000
Total Expenditures:	\$21,311	\$3,578	\$1,429,560	\$892,882	-\$536,678

**FUND 104-TOURIST DEVELOPMENT TAX FUND
TDT PROJECTS**

COST CENTER SUMMARY - (7500):

TRENDS & ISSUES:

This cost center reflects the Capital Improvement Plan (CIP) budgets for the Tourism Development Department. The budget for FY17 includes funding for multiple ongoing Capital Projects which includes but is not limited to Improved Exterior Signage, OHP - Heavy Capacity Forklift, OHP HVAC Chiller/Tower Replacement, Austin Tindal Vehicle, OHP Outdoor Concession Stand Truss System and Storage, OHP Lighting System Phase II (Exhib. Hall & Arena Lobby) and OHP Surveillance System/Metal Detectors.

REVENUES:

This cost center is supported by Fund Balance for ongoing capital projects.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	41,017	0	0	0	0
Fund Balance	0	0	5,243,483	1,015,713	-4,227,770
Total Revenues:	\$41,017	\$0	\$5,243,483	\$1,015,713	-\$4,227,770

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	2,030,459	4,111,032	5,243,483	4,117,693	-1,125,790
Total Expenditures:	\$2,030,459	\$4,111,032	\$5,243,483	\$4,117,693	-\$1,125,790

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
COMMUNITY DEVELOPMENT
OSCEOLA COUNTY STADIUM**

DEPARTMENTAL OBJECTIVE:

Osceola County Stadium’s mission is to provide economic impact for Osceola County and to maintain the finest baseball facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Increased Spring Training ticket revenue per game by 18%, totaling over \$1.2 million in total ticket revenue.

Accomplishment #2:

Increased Spring Training per capita in concessions by over 17.4%. Fans in 2015 spent \$8.79 per visit compared to \$10.32 in 2016. This is a 56% increase from just three years ago in 2013 when it was a \$6.62 per cap.

Accomplishment #3:

Increased the total Spring Training revenue by over 23.7% bringing in over \$2.179m smashing all previous total revenue numbers. The previous record was \$1.761m in total revenue.

Accomplishment #4:

Signed a multi-year agreement to bring Minor League Baseball back to Osceola County Stadium. This new team will be the home of the Florida Fire Frogs. The team will play 70 games between April and September at the Stadium.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County’s Economy; Objective: Brand the County as the place to have your business in central Florida

- Sign a long term deal with a new major amateur tenant.
- Sign a long term deal to fill the minor league building with a tenant that fits into the overall mission of Osceola County Stadium.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
STADIUM**

COST CENTER SUMMARY - (7501):

TRENDS & ISSUES:

The Osceola County Stadium is the national headquarters of the United States Specialty Sports Association (USSSA). The facility is funded by resort taxes and its purpose is to create tourist funded economic impact by participants and fans in local businesses. Personal Services decreased slightly due to a reduction in overtime to maintain the Stadium during Spring Training. Operating Expenses decreased 56% from the FY16 Adopted Budget largely due to the Spring Training contract with the Houston Astros. Capital Outlay includes the cost for Concessions Stand Coolers, Grills, Grill Hoods, Field Turf Vacuum, Laser Grader and a Toro Workman HD Utility Vehicle.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. However it generates revenues from Charges for Services. As established in resolution 13-033R, this revenue includes stadium fees, ticket sales and handling fees, spring training concession, parking fees and other concession sales and souvenirs.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	1,156,466	1,319,588	1,640,000	163,790	-1,476,210
Miscellaneous Revenues	10,000	265,366	85,000	41,210	-43,790
Less 5% Statutory Reduction	0	0	-86,250	-10,250	76,000
Total Revenues:	\$1,166,466	\$1,584,955	\$1,638,750	\$194,750	-\$1,444,000

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	990,729	1,108,197	1,102,503	1,090,342	-12,161
Operating Expenses	2,163,973	2,502,922	2,831,374	1,250,678	-1,580,696
Capital Outlay	92,831	80,550	51,000	219,000	168,000
Total Expenditures:	\$3,247,533	\$3,691,669	\$3,984,877	\$2,560,020	-\$1,424,857

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
COMMUNITY DEVELOPMENT
OSCEOLA COUNTY SOFTBALL COMPLEX**

DEPARTMENTAL OBJECTIVE:

Osceola County Softball Complex's mission is to provide economic impact for Osceola County and to maintain the finest amateur softball facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Refurbished Field #5.

Accomplishment #2:

Reduced net expenditures 8.96% over FY2015.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County' Economy; Objective: Brand the County as the place to have your business in central Florida

- Refurbish Field #1.
- Install statues in front of the flagpoles.
- Evaluate cost effectiveness by reducing expenditures by 5% and increasing revenue by 5%.
- Install bleacher covers to provide more shade for guests as they cheer for their team.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
SOFTBALL COMPLEX**

COST CENTER SUMMARY - (7502):

TRENDS & ISSUES:

Osceola County Softball Complex is the home of the Rebel Games and many other softball and youth baseball tournaments. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. The Personal Services budget supports 15.79 FTEs which is an increase of 0.5 from the FY16 Adopted Budget due to the reallocation of a Facility Attendant. Overall Personal Services increased 3.9% from the FY16 Adopted Budget primarily due to the reallocation of the 0.5 FTE and a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased 3.2% primarily due to Attraction Tickets. Capital Outlay provides funding for, mowing equipment.

REVENUES:

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. However it generates revenues from rental of the softball complex, ticket sales and handling fees, batting cage fees and concession sales.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	108,192	131,603	167,300	175,123	7,823
Miscellaneous Revenues	152,635	134,692	123,750	160,732	36,982
Less 5% Statutory Reduction	0	0	-14,552	-16,793	-2,241
Total Revenues:	\$260,826	\$266,295	\$276,498	\$319,062	\$42,564

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	614,789	574,660	675,054	701,082	26,028
Operating Expenses	459,634	495,715	509,408	525,509	16,101
Capital Outlay	19,188	61,716	40,000	48,500	8,500
Total Expenditures:	\$1,093,611	\$1,132,090	\$1,224,462	\$1,275,091	\$50,629

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
COMMUNITY DEVELOPMENT
OSCEOLA HERITAGE PARK**

DEPARTMENTAL OBJECTIVE:

Osceola Heritage Park is managed by SMG with the goal to be a vital community partner and economic generator by presenting a diverse entertainment schedule, increased employment opportunities and providing the highest quality of customer service to our clients.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Hosted the 11th consecutive year of Mecum Auctions-the largest collector car show in the world-attracting 70,000 people and \$90 million in sales.

Accomplishment #2:

Hosted our first year of a 10 year deal of Runaway Country Music Festival attracting 40,000 people.

Accomplishment #3:

Implemented a state-of-the art LED lighting system in the Silver Spurs Arena.

Accomplishment #4:

Implemented state-of-the-art center hung video scoreboard and ribbon signage in the Silver Spurs Arena.

Accomplishment #5:

Implemented two state-of-the-art digital exterior marquees in front of Osceola Heritage Park on Irlo Bronson Memorial Highway.

Accomplishment #6:

Designed and launched interactive, fan-friendly website including mobile application.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County's Economy; Objective: Brand the County as the place to have your business in Central Florida

- Continue to target event bookings and promoter driven events that appeal to a wide cross-section of people in our five county area that will result in patron and client satisfaction while adding significant economic impact to the community.
 - Outdoor Events
 - Amateur sporting events
 - Professional sporting events
 - Family shows

- Car shows
 - Concerts
 - Ethnic Events
- Increase Concession and Savor Catering income.
- Boost our visibility and ticket sales through Social Media Marketing and Website Upgrade. Our website is mobile friendly, interactive and dynamic to provide our attendees a simple, engaging and seamless experience when searching and buying tickets on our website.
- Continue to improve, update, manage and direct social activity on Facebook, Instagram, Twitter and other social media platforms to engage diverse audiences and keep a steady flow of information to the social community on current and upcoming events at OHP.
- Visit promoters in South Florida, Nashville and New York.
- Increase rental fees by 7%.
- Continue to work closely with Experience Kissimmee and Kissimmee Sports to sell OHP.
- Focus on special sales offerings for slower months - specifically September and December.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
HERITAGE PARK**

COST CENTER SUMMARY - (7503):

TRENDS & ISSUES:

This cost center covers the expenditures associated with the maintenance and operation of Osceola Heritage Park (OHP). OHP is operated and maintained by SMG, a private contractor. The FY17 budget reflects a 9.2% increase in Operating Expenses over the FY16 Adopted Budget due to increases in the agreement with SMG. Capital Outlay includes the costs for various items within Machinery & Equipment and Communications Equipment.

REVENUES:

The facilities at Osceola Heritage Park are in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. These taxes are collected and used to operate and promote the Silver Spurs Arena, Exhibition Building, and maintenance of the complex grounds and building, as authorized by Florida Statute and as defined in a management agreement with the private sector operator, SMG. Revenues are also collected from rental fees for special events and partly utilized for SMG management fees and operational expenses.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	1,790,605	1,723,081	1,589,154	1,911,275	322,121
Miscellaneous Revenues	18,063	0	0	0	0
Less 5% Statutory Reduction	0	0	-79,458	-95,564	-16,106
Total Revenues:	\$1,808,668	\$1,723,081	\$1,509,696	\$1,815,711	\$306,015

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	4,896,271	5,789,778	6,215,904	6,789,273	573,369
Capital Outlay	88,552	121,862	298,400	257,871	-40,529
Total Expenditures:	\$4,984,822	\$5,911,641	\$6,514,304	\$7,047,144	\$532,840

**FUND 104-TOURIST DEVELOPMENT TAX FUND
RNCF RODEO**

COST CENTER SUMMARY - (7504):

TRENDS & ISSUES:

On May 19, 2014, the Board of County Commissioners approved an agreement with the Professional Rodeo Cowboys Association (PRCA) to host, promote and produce the RAM National Circuit Finals Rodeo for ten years. This cost center is used to track the promotion activities associated with the RAM National Circuit Final Rodeo. In FY17, Operating Expenses total \$1,000,000 which remains the same as the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Charges For Services	0	198,753	0	0	0
Miscellaneous Revenues	0	60,722	0	0	0
Total Revenues:	\$0	\$259,475	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	0	1,290,551	1,000,000	1,000,000	0
Grants and Aids	0	736	0	0	0
Total Expenditures:	\$0	\$1,291,287	\$1,000,000	\$1,000,000	\$0

**FUND 104-TOURIST DEVELOPMENT TAX FUND
CONVENTION AND VISITORS BUREAU**

COST CENTER SUMMARY - (7506):

TRENDS & ISSUES:

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Osceola County, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, auditoriums or museums (publicly or nonprofit owned and operated) with the boundaries of Osceola County. On August 18, 2014, the Board of County Commissioners executed an agreement with Osceola CVB, which privatized the services for promoting and advertising tourism. This cost center does not support Personal Services. Operating Expenses increased slightly due to an increase in the allocation for the contract with CVB.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	166,167	0	0	0	0
Miscellaneous Revenues	424,314	9,188	0	0	0
Total Revenues:	\$590,481	\$9,188	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	1,977,250	33,484	0	0	0
Operating Expenses	1,856,266	7,615,569	7,623,866	7,797,524	173,658
Grants and Aids	1,163,324	0	0	0	0
Total Expenditures:	\$4,996,840	\$7,649,053	\$7,623,866	\$7,797,524	\$173,658

**FUND 104 – TOURIST DEVELOPMENT TAX FUND
COMMUNITY DEVELOPMENT
AUSTIN TINDALL PARK**

DEPARTMENTAL OBJECTIVE:

Austin Tindall Park’s mission is to provide economic impact for Osceola County and to maintain the finest multi-use facility in the country at the highest possible standards by providing the very best service to both our variety of tenants and the citizens of Osceola County.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Received funding approval to consolidate the last two phases of expansion into one phase while incorporating several significant changes to the plan for better utilization while infusing higher safety and transportation aspects.

Accomplishment #2:

Reconstructed Field #3 to include replacing the entire sprinkler system on said field.

Accomplishment #3:

Have increased the corporate sponsorship level as we continue to grow.

Accomplishment #4:

Actively pursued and reacquired an event that left for one year that will return in January of 2017, United States Flag and Touch National Championships.

Accomplishment #5:

Have added two new events with the cooperation of Experience Kissimmee (US Quidditch Cup and Argentina Federation Cup).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #1, Grow and Diversify the County’s Economy; Objective: Brand the County as the place to have your business in central Florida

- Reconstruct one (1) field on the West side of the complex (field #4).
- Actively solicit corporate sponsorships for the facility to increase revenues.
- Continue working on the expansion of Austin Tindall Park with a hopeful completion date of May 2018.
- Work with user groups who will be impacted during our expansion to ensure we are able to accommodate or assist in finding alternate locations temporarily if the need arises.

**FUND 104-TOURIST DEVELOPMENT TAX FUND
AUSTIN-TINDALL REGIONAL PARK**

COST CENTER SUMMARY - (7507):

TRENDS & ISSUES:

Austin-Tindall Park hosts soccer, rugby, lacrosse, football and other field turf sports. The facility is funded by resort taxes and its purpose is to create economic impact by participants and fans in local businesses. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses slightly decreased over the FY16 Adopted Budget largely due to Professional Services for the SMG Concession Payment. Capital Outlay includes funding for a Tractor and Workman for expansion and replacing asset.

REVENUES:

Austin Tindall Park is in part funded by Tourist Development Taxes charged to visitors staying in Osceola County lodging facilities. The Park also generates revenues from rents and royalties, as well as from concession sales and souvenirs.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	36,196	55,573	37,000	85,149	48,149
Miscellaneous Revenues	139,584	167,932	159,500	131,851	-27,649
Less 5% Statutory Reduction	0	0	-9,825	-10,850	-1,025
Total Revenues:	\$175,779	\$223,505	\$186,675	\$206,150	\$19,475

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	392,418	474,080	534,921	567,395	32,474
Operating Expenses	381,829	381,193	451,085	445,467	-5,618
Capital Outlay	95,479	18,522	28,250	82,000	53,750
Total Expenditures:	\$869,726	\$873,796	\$1,014,256	\$1,094,862	\$80,606

**FUND 104-TOURIST DEVELOPMENT TAX FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures costs not specifically associated with the operating functions performed by the other cost centers. Operating Expenses reflect Tax Collector fees, as well as the contract payment for the United States Specialty Sports Association (USSSA). Transfers Out represent funding associated with the cost allocation plan, funding for services by the Commission Auditor's Office as well as the debt service transfer to Fund 240-Tourist Development Tax Refunding Improvement Project 2012. Reserves Operating are comprised of Reserves for Cash which equal two times the largest monthly deficit (revenues – expenditures) from the previous year to offset timing of revenue receipts and short-term cash flow variations; and Reserves for Contingency which equals 9.7% of the total operating budget to respond to unanticipated needs and emergencies. Reserves for Capital are committed for capital expenditures. Reserves for Stability funds are committed for budget stabilization to offset revenue fluctuations both anticipated and unanticipated.

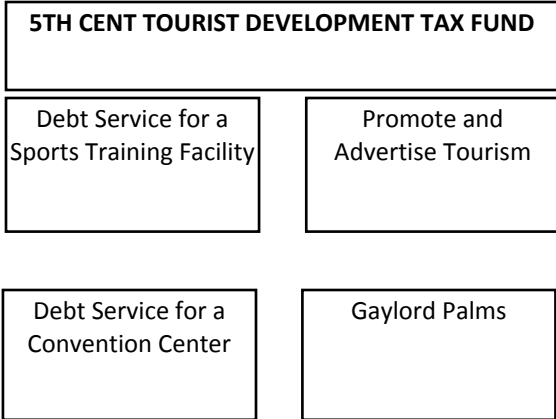
REVENUES:

This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY17, this revenue source is anticipated to increase 6.9%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

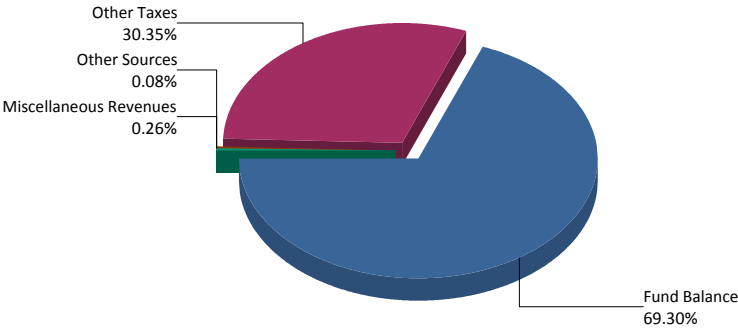
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	27,055,168	29,858,558	27,916,827	29,833,414	1,916,587
Miscellaneous Revenues	205,293	224,839	100,373	100,373	0
Less 5% Statutory Reduction	0	0	-1,400,860	-1,496,689	-95,829
Transfers In	0	148,151	0	0	0
Other Sources	129,208	134,662	120,000	120,000	0
Fund Balance	0	0	38,652,242	40,515,731	1,863,489
Total Revenues:	\$27,389,669	\$30,366,211	\$65,388,582	\$69,072,829	\$3,684,247

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	405,827	923,721	519,752	548,501	28,749
Transfers Out	3,972,402	4,189,537	4,421,935	4,012,176	-409,759
Reserves - Operating	0	0	7,049,620	7,236,442	186,822
Reserves - Capital	0	0	4,500,000	4,500,000	0
Reserves - Assigned	0	0	29,282,565	30,061,880	779,315
Reserves - Stability	0	0	226,054	0	-226,054
Total Expenditures:	\$4,378,229	\$5,113,259	\$45,999,926	\$46,358,999	\$359,073

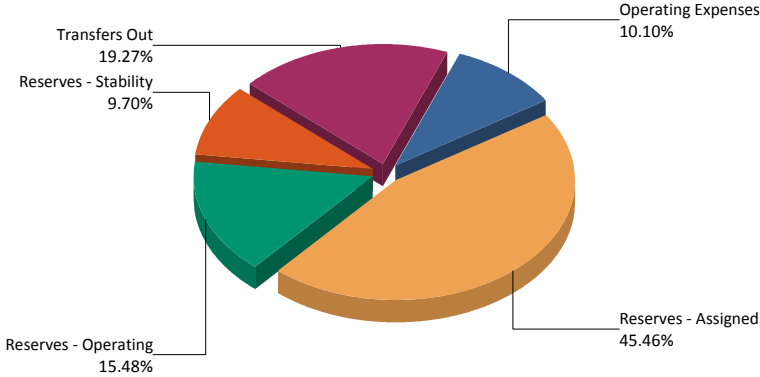
FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Fifth Cent Tourist Development Tax Fund includes revenue and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center and on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility. On August 18, 2014, the Board of County Commissioners executed an agreement with Osceola CVB, which privatized the services for promoting and advertising tourism. This Fund increased 15% from the FY16 Adopted Budget, as a result of an increase anticipated in revenue collection as well as an increase in Fund Balance.

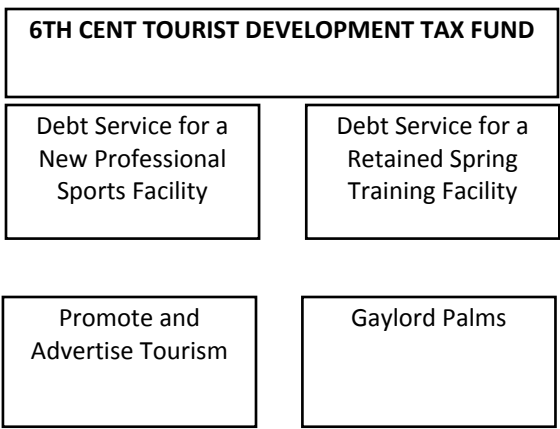
REVENUES:

The Fund's major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include interest on bank balance, transfers from the Tax Collector and Fund Balance.

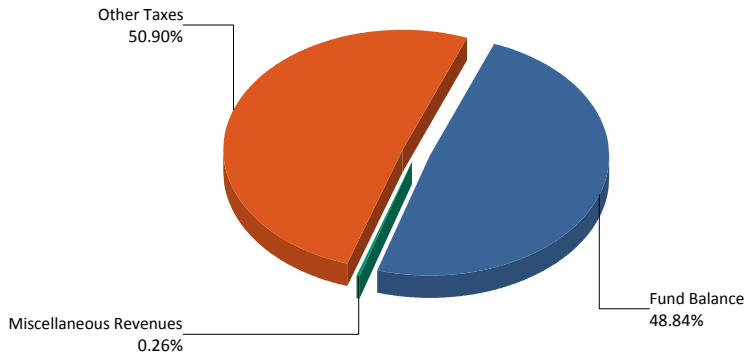
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	6,763,792	7,464,640	6,979,207	7,458,354	479,147
Miscellaneous Revenues	374,801	86,235	64,552	64,552	0
Less 5% Statutory Reduction	0	0	-352,188	-376,145	-23,957
Other Sources	32,302	34,686	20,000	20,000	0
Fund Balance	0	0	14,319,459	17,029,362	2,709,903
Total Revenues:	\$7,170,895	\$7,585,560	\$21,031,030	\$24,196,123	\$3,165,093

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	6,312,847	4,961,506	2,435,539	2,442,726	7,187
Debt Service	0	0	1,550,000	0	-1,550,000
Grants and Aids	22,500	0	0	0	0
Transfers Out	3,215,984	2,974,434	2,844,068	4,661,536	1,817,468
Reserves - Operating	0	0	6,177,131	3,744,934	-2,432,197
Reserves - Assigned	0	0	7,364,931	11,000,000	3,635,069
Reserves - Stability	0	0	659,361	2,346,927	1,687,566
Total Expenditures:	\$9,551,331	\$7,935,939	\$21,031,030	\$24,196,123	\$3,165,093

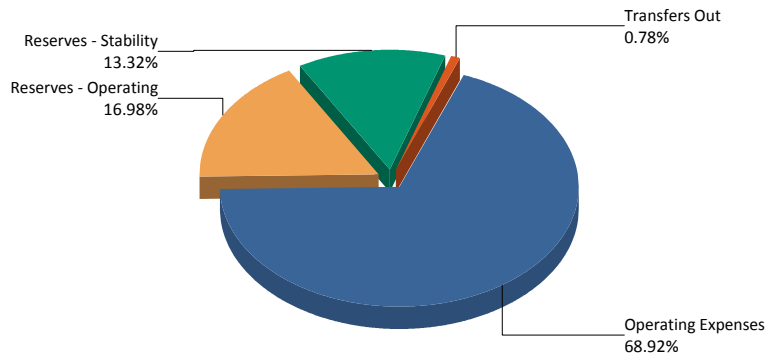
FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND



Revenues



Expenditures



FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Sixth Cent Tourist Development Tax Fund includes revenue 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. For FY17 this Fund had a slight increase over the FY16 Adopted Budget.

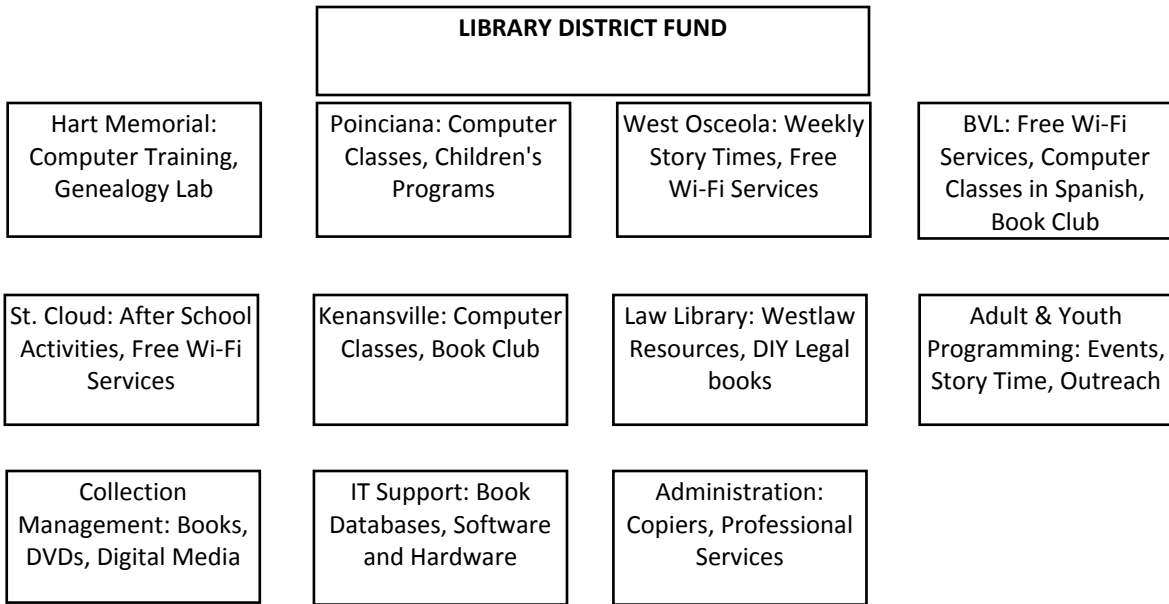
REVENUES:

The major revenue source is the 1% tax levy on hotel rooms and other temporary lodging, as well as the Fund Balance.

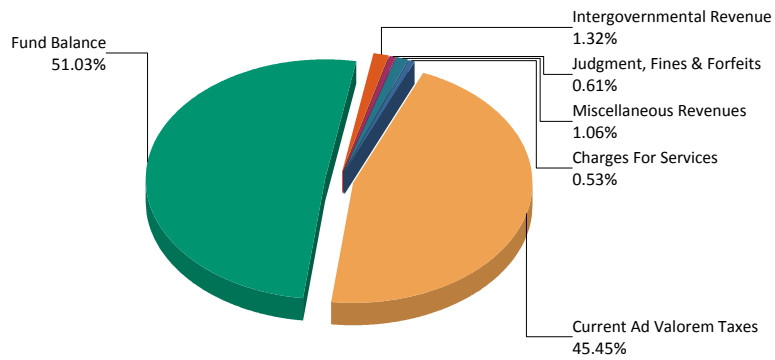
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	6,763,792	7,464,640	6,979,207	7,458,354	479,147
Miscellaneous Revenues	43,070	41,992	37,866	37,866	0
Less 5% Statutory Reduction	0	0	-350,854	-374,811	-23,957
Other Sources	32,302	34,686	0	0	0
Fund Balance	0	0	7,528,928	7,157,018	-371,910
Total Revenues:	\$6,839,164	\$7,541,318	\$14,195,147	\$14,278,427	\$83,280

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	6,931,244	6,039,999	8,833,714	9,840,901	1,007,187
Transfers Out	186,168	93,217	121,529	111,952	-9,577
Reserves - Operating	0	0	3,646,506	2,424,367	-1,222,139
Reserves - Stability	0	0	1,593,398	1,901,207	307,809
Total Expenditures:	\$7,117,411	\$6,133,216	\$14,195,147	\$14,278,427	\$83,280

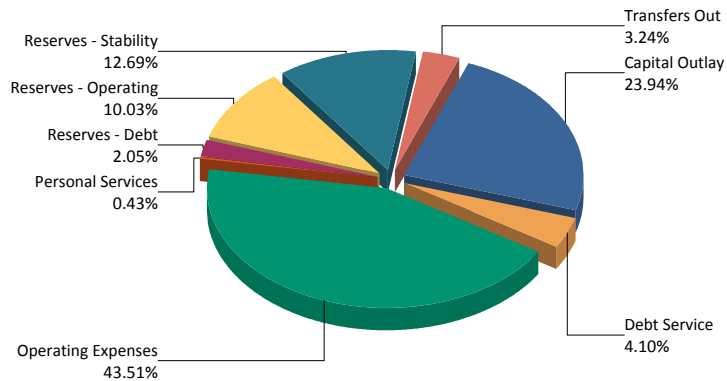
FUND 107-LIBRARY DISTRICT FUND



Revenues



Expenditures



**FUND 107 – LIBRARY DISTRICT FUND
THE OSCEOLA LIBRARY SYSTEM**

DEPARTMENTAL OBJECTIVE:

The Library will build a print and virtual collection, provide programming and technology, and offer a welcoming and comfortable environment to residents of Osceola County to support education and skill building, foster creativity, and forge community connections.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Build a Library Collection to satisfy residents' need to explore topics of personal interest, to continue learning throughout their lives, and to enhance their leisure time with access to high quality resources.

- A total of 29,332 books, DVDs, and audiobooks on CD items were added to the library collection in 2016. The virtual collection also grew by 1,486 eBooks and 637 downloadable audiobooks.
- The Library added Hoopla and Odilo to its offerings of virtual resources. Both of these services allow streaming of audiobooks, videos, eBooks, and music in a pay per use model which allows immediate access to the entire library offered by the vendor. Patrons are limited to a set number of items monthly, and holds are not placed on popular items.

Accomplishment #2:

Offer an array of robust programming for persons of all ages focusing on early literacy, STEM learning, digital literacy, and fostering love of reading.

- Osceola Library System's Summer Reading Program included 652 events and a variety of fun activities for all ages. A total of 15,281 persons attended the events. The program ended with Back to School events in which the County Commissioners gave away free book bags and school supplies to more than 2,500 students.
- The Library fully implemented the GROW program in partnership with the Early Learning Coalition of Osceola County. Currently, more than 50 child care centers and Volunteer Pre-kindergartens participate. Library staff visits each site monthly, offering storytimes as well as placing mini-libraries of 30 high quality children's books in their collection.
- The Library conducted more than 1,200 storytimes in its branches and offsite, and partnered with Osceola Reads to introduce the software program Footsteps2Brilliance to parents of young children who attended storytimes.
- To foster digital literacy, the Library conducted 550 formal classes and informal computer instruction sessions for 2,024 adults. Classes and instruction were provided in both English and Spanish.
- The Osceola Library System rolled out a variety of new STEM-focused programs for children and teens. These presented interactive challenges in the areas of math, earth sciences, biology, engineering, and technology. In addition, Minecraft programs at three branches are drawing large numbers of teens and tweens to activities that involve problem solving and creative thinking.

- In October 2016, the Library presented Fan Faire, a Comic Con event devoted to fans of comics and science fiction genres that attracted an attendance of over 1,450 persons.

Accomplishment #3:

Renovation is complete or underway in three library branches.

- Renovation of two branches was accomplished, and a third is underway. The Buenaventura Lakes Library and the Poinciana Library renovations were completed during the Spring of 2016, and the St. Cloud Veterans Memorial Library was closed for renovation in August. Renovations included major improvements in the infrastructures, complete overhaul of public restrooms, painting interior and exteriors, carpeting, and new furniture.

Accomplishment #4:

The Library serves as a gathering place for our diverse community

- The Library continues working with the Adult Literacy League of Osceola County to provide English as a Second Language (ESOL) and Citizenship classes. Additional programs celebrating the diversity in the county include Fluente, a monthly opportunity for residents learning either Spanish or English to practice conversational language in an informal setting and Tertulia, a forum for discussing arts, literature, and music from a variety of cultures.
- The Library co-sponsored for the fourth year, in partnership with the City of Kissimmee Department of Parks and Recreation, the Annual African-American Read-in.
- The Library continues its special programming for the Deaf and Hard of Hearing and has begun offering special programming for adults and children with special needs.

Accomplishment #5:

Develop a Long-Term Strategic Plan

- The Library gathered community opinions through an online survey (with more than 3,500 responses) and held community meetings at the branches to gather input for developing a new strategic plan. In addition, a committee of community representatives met twice to discuss the direction of the library for the coming three to four years. The resulting Strategic Plan for 2017-2020 was approved by the Board of County Commissioners in September 2016.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Build a marketing capability to secure the Library’s foothold as a valued community resource.

- By FY 2017, develop and implement a marketing plan that lays out major initiatives and strategies for promoting the library through print, media, and partnering.
- By FY 2017, redesign its online presence, including its website and catalog dashboard, for simplicity, vibrancy, and impact.
- By FY 2017 and ongoing, reach out and develop strong community ties and partnerships with local government, civic, community, church, education, and workforce organizations, adding 10 formal partners in FY 2017 and three more each subsequent year as a method of marketing services, collections and programs to an expanded audience.

Strategic Objective #2:

Education – The Library will function as a vital player in out-of-school learning, STEAM-based learning, early childhood literacy, and adult learning and literacy.

- Plan for and coordinate its STEAM-based programming and adult learning programming, collection building, and services with education-related organizations in the County, attending or hosting at least 10 meetings to fact find, coordinate, and build partnerships between FY 2017 and FY 2019.
- By FY 2017 and annually through FY 2020, initiate partnerships with schools, daycare providers, after-school services, and city recreation departments to result in at least two Fairs or Exhibits annually at the Library in the areas of science, math, art, engineering, and computer science and robotics.
- By FY 2017, develop consistent system-wide programming around nationally-known curriculums such as Junior First Lego League, Bedtime Math, Pokémon, and Minecraft.
- By FY 2017, programming based on the Osceola Reads app Footsteps2Brilliance will result in 85% of parents coming to storytime reporting that they are aware and have seen demos of the program and its features.
- By FY 2017, all branches will include Mommy&Me/Daddy&Me programming to introduce technologies and literacy skills.
- By FY 2017, in partnership with Early Learning Coalition, develop and implement training program for daycare providers designed to teach early literacy skills through storytelling.

Strategic Objective #3:

Skills and Training – Enhance programs, collections, and services for relevance to workforce development and training in 21st century skills.

- By FY 2017, the Library will develop staff capacity through at least 3 training programs to deliver assistance and information to users regarding E-government services for all levels of government.

Strategic Objective #4:

Community – Be a community forum, where individuals and groups gather to share ideas, learn new skills, and connect.

- By FY 2017, provide at least 10 programs annually that respond to patrons' interest in multigenerational programs and programs offered on weekends and evenings.

Strategic Objective #5:

Technology –offer residents a wide variety of technology.

- By FY 2017, offer electronic payment of fines, fees, and printing at self-checks and at circulation desks in addition to online.

Strategic Objective #6:

Local Authors –support local published and aspiring writers, poets, and illustrators

- By FY 2017, enhance programming related to supporting local writers, poets, and illustrators by sponsoring two genre-specific seminars annually featuring experts in publishing, writing, and subject specialties.
- By FY 2017, explore and select a self-publishing platform to facilitate Osceola residents self-publishing to be put into use by FY 2018.

- By FY 2017, sponsor two genre-specific seminars annually featuring experts in publishing, writing, and subject specialties.
- Research potential new funding sources for the County for potential implementation for FY2018

Strategic Objective #7:

Collection –Build a collection of print and electronic resources to satisfy the need for creativity and imagination as well as thirst for lifelong learning at all stages of life.

- Beginning FY 2017, use a variety of strategies to increase circulation among teens and children to 650,000 and by 2% in each subsequent year through FY 2020.

FUND 107-LIBRARY DISTRICT FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services. On January 3, 2012 Library Services were outsourced to LS & S. Personal Services supports 0.5 FTEs, which remains unchanged from the FY16 Adopted Budget. Personal Services increased 4% due to the 3.5% across the board raise for all eligible non-IAFF employees and increases to employee benefit costs. Operating Expenses increased slightly. Capital Outlay includes ongoing Library renovation projects. Transfers Out includes funds for the General Fund cost allocation plan and Property Appraiser Fees. Reserves are calculated in accordance with Budget Policy.

REVENUES:

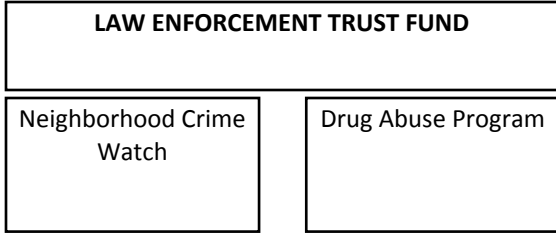
The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY17 Budget reflects an increase of 7.4% for Ad Valorem. Other revenue sources are from State grants, Fund Balance, Interest and fees.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	4,241,057	4,520,392	5,892,659	6,329,217	436,558
PY Delinquent Ad Valorem Tax	14,309	19,595	0	0	0
Intergovernmental Revenue	188,732	283,699	189,143	183,512	-5,631
Charges For Services	83,352	92,946	74,305	73,245	-1,060
Judgment, Fines & Forfeits	105,516	87,565	103,556	85,361	-18,195
Miscellaneous Revenues	183,322	157,726	133,969	147,794	13,825
Less 5% Statutory Reduction	0	0	-310,225	-331,781	-21,556
Transfers In	0	573,353	0	0	0
Other Sources	32,620	5,042,870	0	0	0
Fund Balance	0	0	9,367,036	7,105,339	-2,261,697
Total Revenues:	\$4,848,907	\$10,778,146	\$15,450,443	\$13,592,687	\$-1,857,756

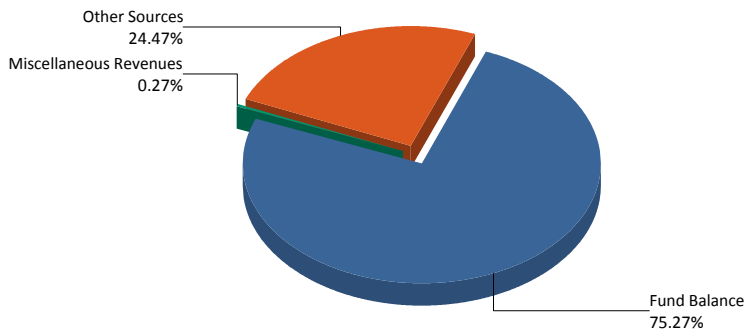
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	108,684	59,178	56,647	58,935	2,288
Operating Expenses	5,413,263	5,291,471	5,902,667	5,913,901	11,234
Capital Outlay	442,937	490,107	5,251,613	3,254,687	-1,996,926
Debt Service	0	325,378	557,791	557,791	0
Transfers Out	548,337	513,154	526,420	439,751	-86,669
Reserves - Operating	0	0	1,428,540	1,363,796	-64,744
Reserves - Debt	0	0	0	278,896	278,896
Reserves - Stability	0	0	1,726,765	1,724,930	-1,835
Total Expenditures:	\$6,513,221	\$6,679,288	\$15,450,443	\$13,592,687	\$-1,857,756

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	1.00	0.50	0.50	0.50	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.00	0.50	0.50	0.50	0.00

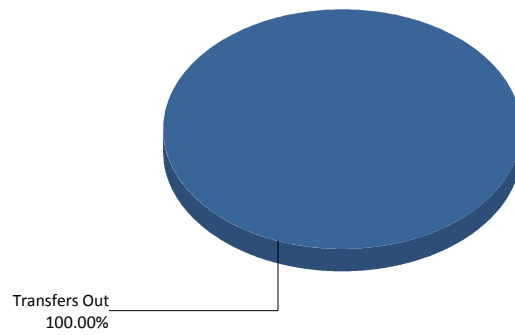
FUND 109-LAW ENFORCEMENT TRUST FUND



Revenues



Expenditures



FUND 109-LAW ENFORCEMENT TRUST FUND

FUND SUMMARY:

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.

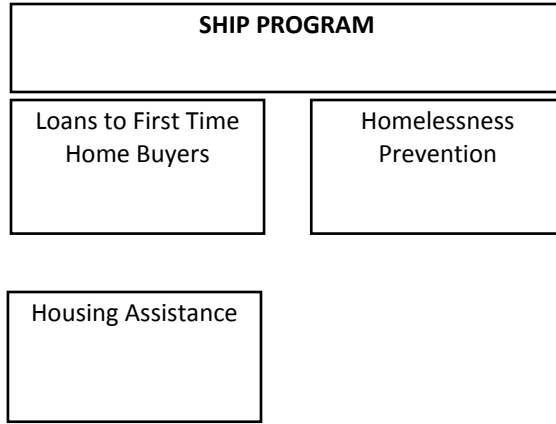
REVENUES:

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY17 revenues are based on current year actuals and are estimated to decrease 19% from the FY16 Adopted Budget.

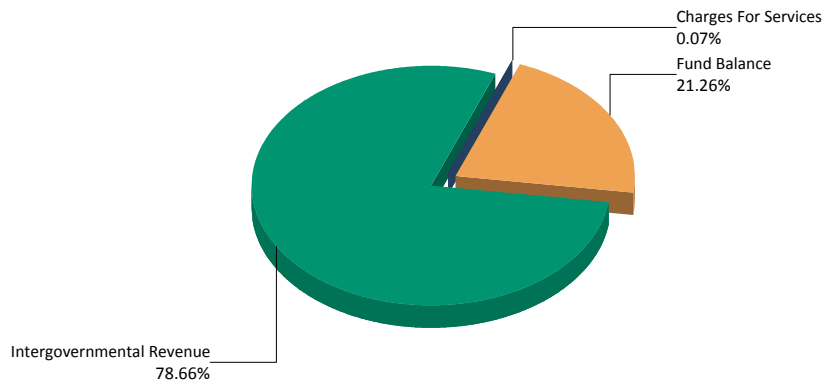
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	2,078	2,286	1,100	1,900	800
Less 5% Statutory Reduction	0	0	-55	-95	-40
Other Sources	76,163	547,452	277,059	175,000	-102,059
Fund Balance	0	0	602,905	538,291	-64,614
Total Revenues:	\$78,241	\$549,737	\$881,009	\$715,096	\$-165,913

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	202,000	58,000	881,009	715,096	-165,913
Total Expenditures:	\$202,000	\$58,000	\$881,009	\$715,096	\$-165,913

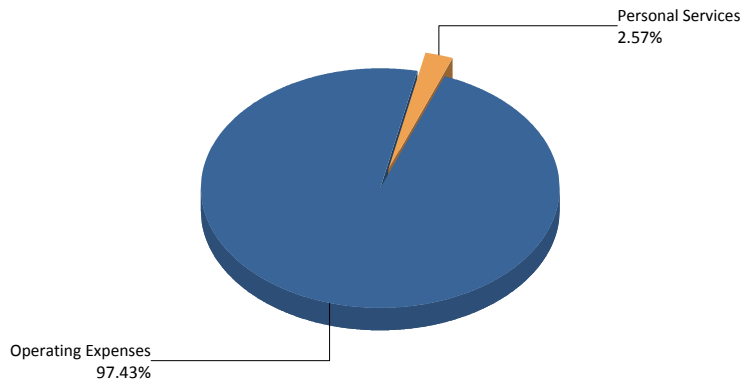
FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM



Revenues



Expenditures



FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM

FUND SUMMARY:

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. This Fund supports 1.1 FTEs, which remains unchanged from the FY16 Adopted Budget, however, Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees. Operating Expenses reflect funding that will be received during FY17. The overall FY17 Adopted Budget is \$2,685,559 as a result of anticipated funding to be received from the State.

REVENUES:

The SHIP program is funded by State Grants. Grant revenue is anticipated at \$2,199,145 for FY17. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	412,339	697,320	1,048,380	2,199,145	1,150,765
Charges For Services	9,678	27,891	2,000	2,000	0
Miscellaneous Revenues	76,272	4,800	0	0	0
Less 5% Statutory Reduction	0	0	-52,519	-110,058	-57,539
Transfers In	0	492	0	0	0
Fund Balance	0	0	592,784	594,472	1,688
Total Revenues:	\$498,289	\$730,503	\$1,590,645	\$2,685,559	\$1,094,914

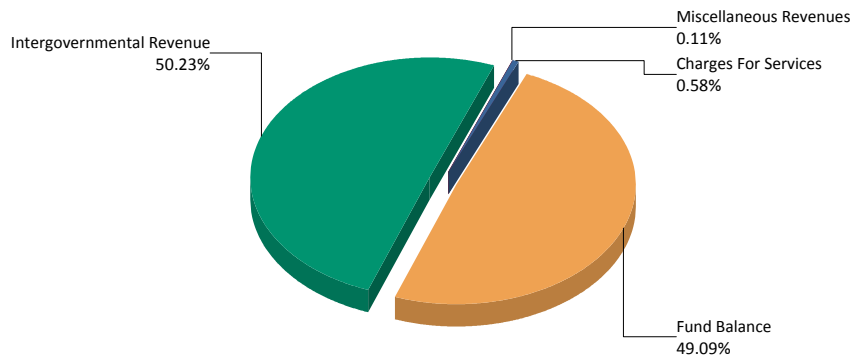
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	69,004	48,234	65,634	68,974	3,340
Operating Expenses	336,350	199,689	1,525,011	2,616,585	1,091,574
Total Expenditures:	\$405,355	\$247,923	\$1,590,645	\$2,685,559	\$1,094,914

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	2.20	1.20	1.10	1.10	0.00
Total Personnel:	2.20	1.20	1.10	1.10	0.00

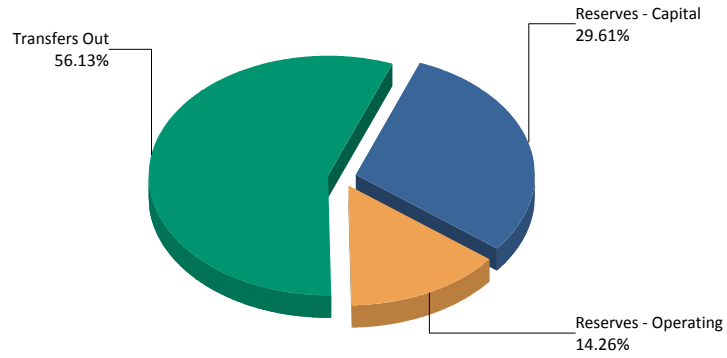
FUND 112-EMERGENCY(911)COMMUNICATIONS

EMERGENCY (911) COMMUNICATIONS FUND	
Statewide Emergency Communication	911 Maps

Revenues



Expenditures



FUND 112-EMERGENCY (911) COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

Funding supports the operations of the Emergency 911 program managed by the Sheriff's Department. Funding is provided to the Sheriff based on an Interlocal Agreement and is reflected as a Transfers Out.

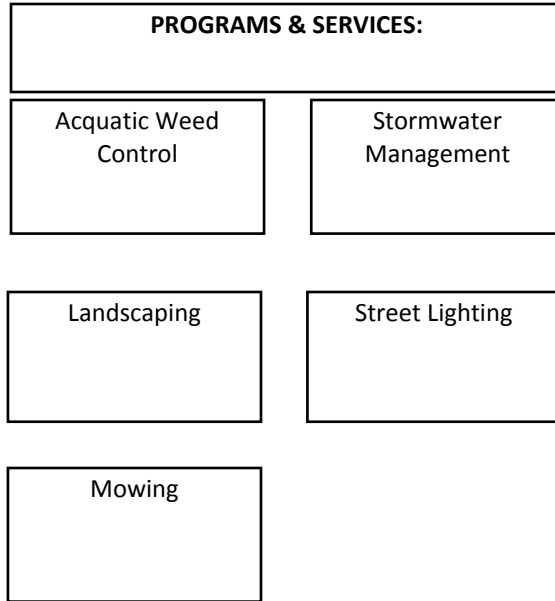
REVENUES:

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. These fees are projected to remain unchanged from FY16. A large part of the revenue in support of this program comes from Fund Balance.

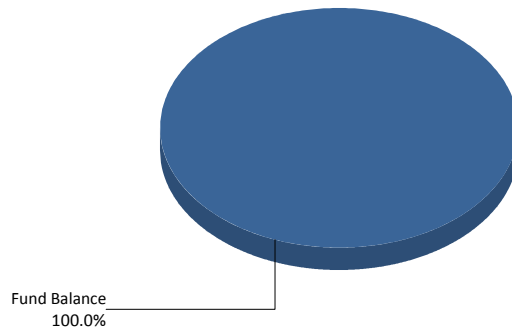
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	1,194,072	1,245,536	1,282,538	1,282,538	0
Charges For Services	10,714	14,227	14,723	14,723	0
Miscellaneous Revenues	1,195	4,134	2,800	2,800	0
Less 5% Statutory Reduction	0	0	-65,003	-65,003	0
Other Sources	388,117	174,909	0	0	0
Fund Balance	0	0	1,253,502	1,253,502	0
Total Revenues:	\$1,594,098	\$1,438,806	\$2,488,560	\$2,488,560	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	1,955,666	1,287,589	1,357,523	1,396,871	39,348
Reserves - Operating	0	0	355,505	354,880	-625
Reserves - Capital	0	0	775,532	736,809	-38,723
Total Expenditures:	\$1,955,666	\$1,287,589	\$2,488,560	\$2,488,560	\$0

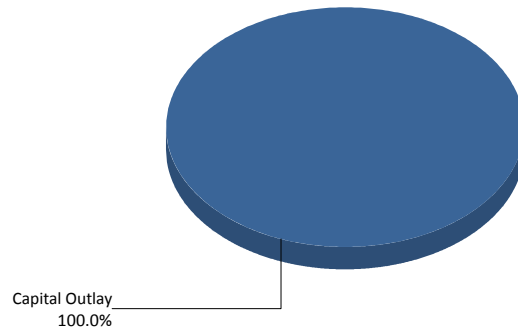
FUND 113-BUENAVENTURA LAKES MSBU



Revenues



Expenditures



FUND 113-BUENAVENTURA LAKES MSBU

FUND SUMMARY:

TRENDS & ISSUES:

The Buenaventura Lakes MSBU covers a range of services including street lighting, stormwater management, right-of-way landscaping and management/maintenance to the Robert Guevara Community Center and the adjacent Fellowship Park. In an effort to be consistent with the management and assessment rate calculation of the remaining neighborhood serving MSBUs within the County, staff created new MSBUs within Funds 128 (Subdivision Pond MSBU) and 129 (Street Lighting MSBU) respectively. The right-of-way landscaping was absorbed by the Mowing Unit and the management/maintenance of the community center was moved to the Parks Department both within the General Fund. This MSBU was repealed on June 2, 2014. The remaining Fund Balance, not associated with the Stormwater Improvement project budgeted in Capital Outlay, was split amongst the new Funds for the following MSBUs: Fund 128- Coralwood Subdivision Pond MSBU, Bass Slough Subdivision Pond MSBU and Boggy Creek Subdivision Pond MSBU; Fund 129 – Buenaventura Lakes Street Lighting MSBU, Plaza Drive Street Lighting MSBU.

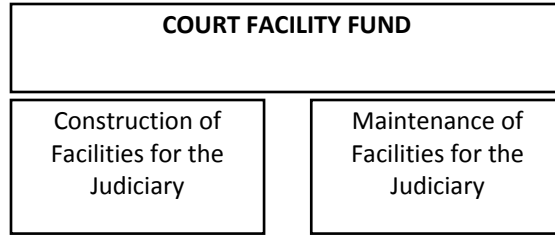
REVENUES:

The current funding source is Fund Balance which are the remaining funds for the stormwater improvement project.

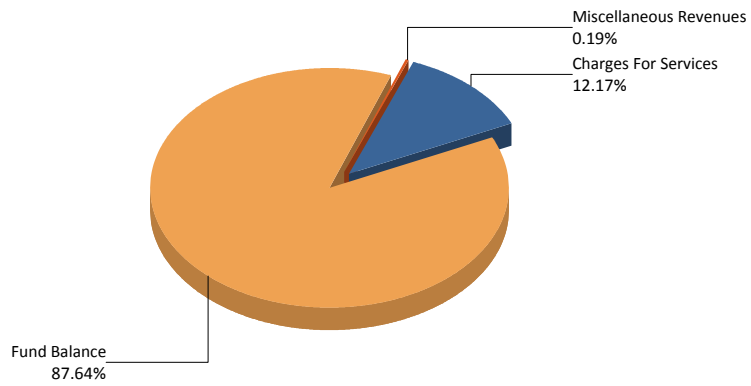
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	428	0	0	0
Fund Balance	0	0	106,365	40,796	-65,569
Total Revenues:	\$0	\$428	\$106,365	\$40,796	\$-65,569

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	99,976	5,240	106,365	40,796	-65,569
Transfers Out	428,980	0	0	0	0
Total Expenditures:	\$528,956	\$5,240	\$106,365	\$40,796	\$-65,569

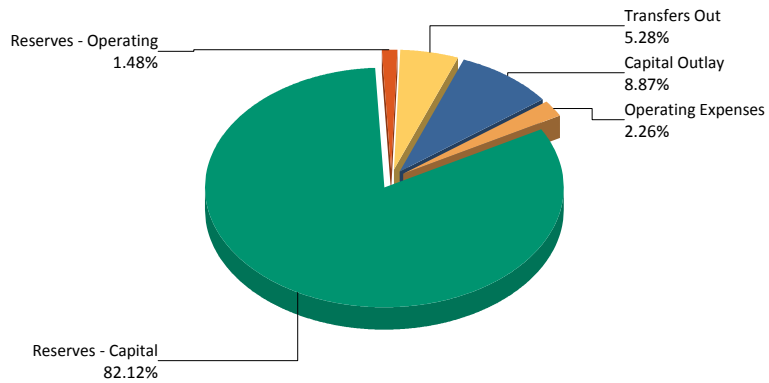
FUND 115-COURT FACILITIES FUND



Revenues



Expenditures



FUND 115-COURT FACILITIES FUND

FUND SUMMARY:

TRENDS & ISSUES:

Revenues from the Court Facilities surcharge are anticipated to decrease in FY17 by 17.8% from the FY16 Adopted Budget. Operating Expenses provide funding for 12 courtrooms and 6 deliberation rooms. Transfers Out increased slightly to fund this Fund's debt obligations for the Parking Garage. Capital Outlay includes funding for equipment and the Administration Building reconfiguration.

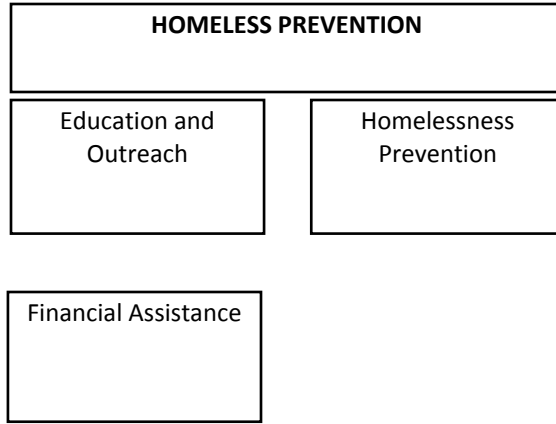
REVENUES:

Funds are collected per Statute 318.18 for non-criminal traffic infractions, based on \$30 per infraction. Other revenue sources include Interest and Fund Balance.

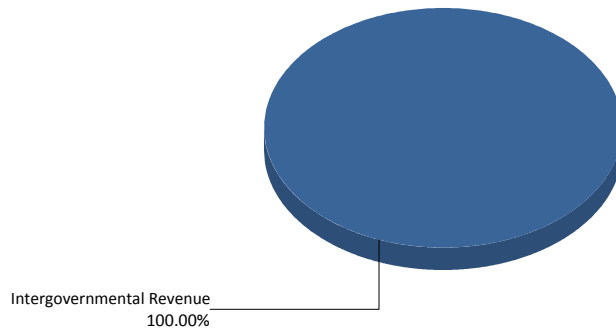
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	1,851,349	1,810,718	1,846,891	1,518,196	-328,695
Miscellaneous Revenues	55,843	56,141	24,056	24,056	0
Less 5% Statutory Reduction	0	0	-93,547	-77,113	16,434
Fund Balance	0	0	9,477,580	10,935,789	1,458,209
Total Revenues:	\$1,907,191	\$1,866,859	\$11,254,980	\$12,400,928	\$1,145,948

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	1,350	0	280,000	280,000
Capital Outlay	351,116	0	1,374,808	1,099,841	-274,967
Transfers Out	640,333	569,279	648,278	654,772	6,494
Reserves - Operating	0	0	258,004	183,451	-74,553
Reserves - Capital	0	0	8,954,072	10,184,927	1,230,855
Reserves - Stability	0	0	19,818	-2,063	-21,881
Total Expenditures:	\$991,449	\$570,629	\$11,254,980	\$12,400,928	\$1,145,948

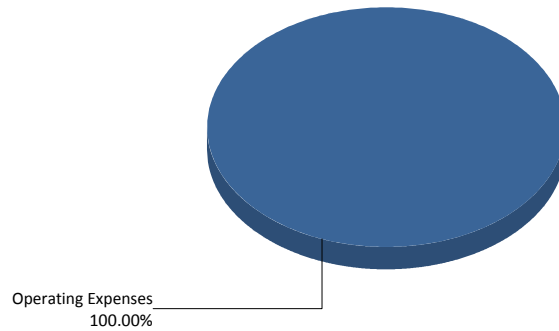
FUND 118-HOMELESS PREVENTION & RAPID REHOUSING



Revenues



Expenditures



FUND 118-HOMELESS PREVENTION & RAPID REHOUSING

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in September 2009 to account for contributions made to the Homelessness Prevention and Rapid Re-Housing Program as part of the US Department of Housing and Urban Development (HUD) Economic Recovery and Reinvestment Act of 2009. This program provided assistance to Homeless clients and clients that were on the verge of being homeless. Assistance received may have included utility, rent, and rental deposits to stabilize the family and facilitate self-sufficiency. The initial grant ended June 30, 2011, and a new HUD grant was received for the 2010 McKinney-Vento Continuum of Care Homeless Assistance Program "Shelter Plus Care" in the amount of \$554,760 for a five-year period. In FY13, the County received additional grant funding in the amount of \$400,140 from the "Shelter Plus Care 2" grant. Beginning in FY14, the County received a McKinney-Vento Homeless Assistance renewal grant to provide rapid re-housing for families in Osceola County. The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels. The FY17 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and Shelter Plus Care 2 Grant. Personal Services has been eliminated as this cost is no longer funded by the Families in Transition Grant, as a result .75 FTEs have been reallocated to the Human Services Department (6173) in General Fund.

REVENUES:

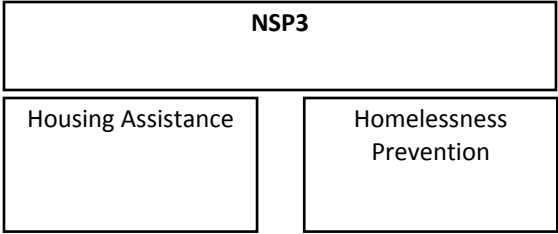
For FY17, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	91,305	306,858	928,915	554,864	-374,051
Total Revenues:	\$91,305	\$306,858	\$928,915	\$554,864	\$-374,051

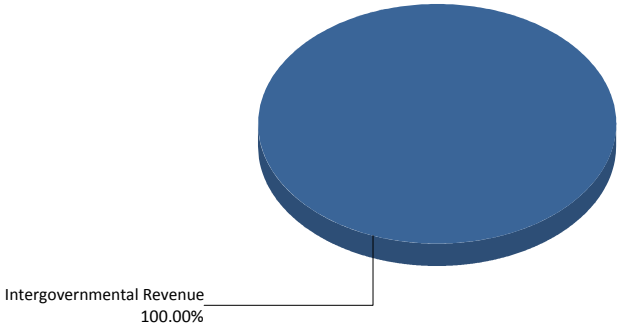
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	0	0	38,187	0	-38,187
Operating Expenses	91,305	302,133	890,728	554,864	-335,864
Total Expenditures:	\$91,305	\$302,133	\$928,915	\$554,864	\$-374,051

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.00	0.00	0.75	0.00	-0.75
Total Personnel:	0.00	0.00	0.75	0.00	-0.75

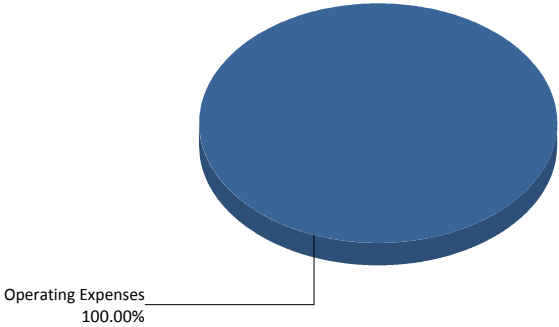
FUND 122-NEIGHBORHOOD STABIL PROGRAM 3



Revenues



Expenditures



FUND 122-NEIGHBORHOOD STABIL PROGRAM 3

FUND SUMMARY:

TRENDS & ISSUES:

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 as the final year of funding. As funds continue to be spent down, the grant is scheduled to close by December 2016. Operating Expenses decreased 27.2% from the FY16 Adopted Budget as a result of remaining Grant funds.

REVENUES:

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY17 revenues represent the remaining grant funds.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	294,564	477,355	286,518	208,652	-77,866
Miscellaneous Revenues	209,726	135,729	0	0	0
Transfers In	0	559	0	0	0
Total Revenues:	\$504,291	\$613,643	\$286,518	\$208,652	\$-77,866

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	50,524	11,644	0	0	0
Operating Expenses	452,144	555,659	286,518	208,652	-77,866
Total Expenditures:	\$502,667	\$567,303	\$286,518	\$208,652	\$-77,866

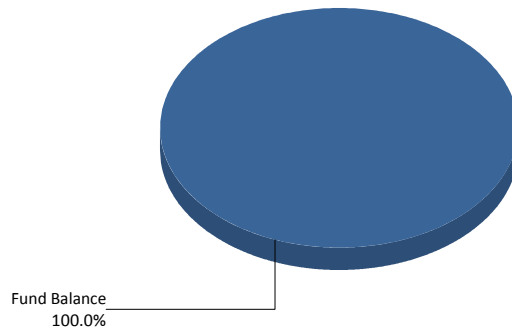
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.95	0.95	0.00	0.00	0.00
Part Time:	0.00	0.70	0.00	0.00	0.00
Total Personnel:	0.95	1.65	0.00	0.00	0.00

FUND 123-TDT REF & IMP 2012 PROJECT

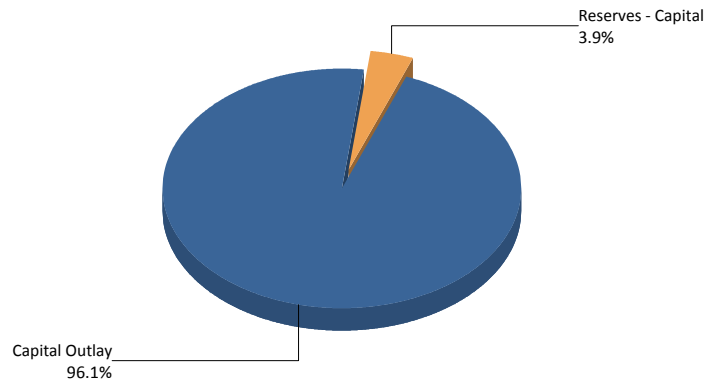
TDT REVENUE REF & IMP BOND 2012:

Event Facilities

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the balance remaining from the refunding of those bonds. For FY17 Capital projects includes the Austin-Tindall Expansion Project and miscellaneous projects at Osceola Heritage Park. Reserves were established in accordance with the Budget Poilcy.

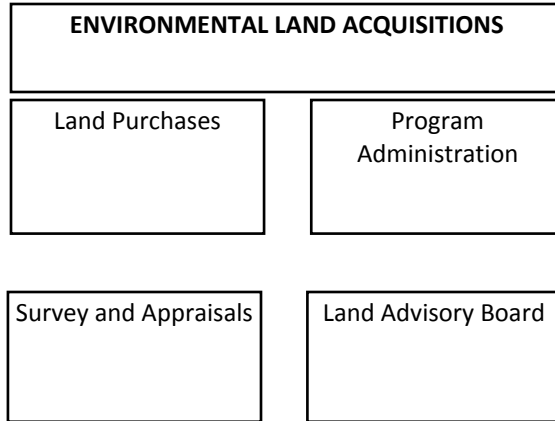
REVENUES:

The Fund's revenue source consists entirely of the Fund Balance.

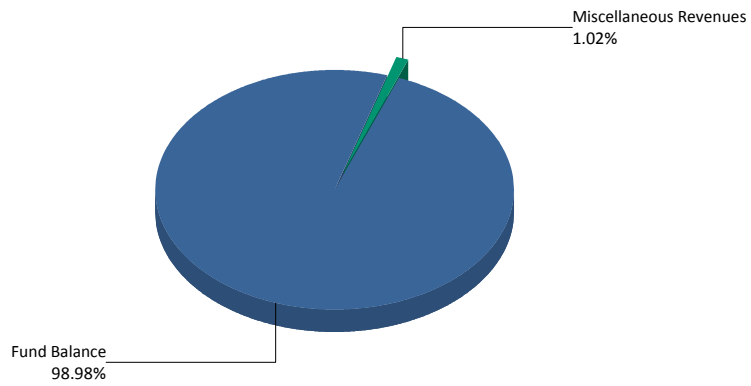
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	70,491	62,461	0	0	0
Fund Balance	0	0	11,111,407	10,480,681	-630,726
Total Revenues:	\$70,491	\$62,461	\$11,111,407	\$10,480,681	\$-630,726

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	0	0	10,435,000	10,067,573	-367,427
Reserves - Capital	0	0	0	413,108	413,108
Reserves - Assigned	0	0	676,407	0	-676,407
Total Expenditures:	\$0	\$0	\$11,111,407	\$10,480,681	\$-630,726

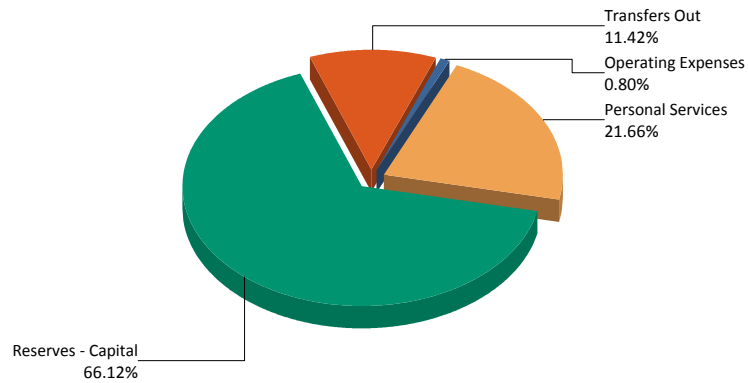
FUND 124-ENVIRONMENTAL LAND ACQUISITIONS



Revenues



Expenditures



**FUND 124 & 125 – ENVIRONMENTAL LANDS ACQUISITION/MAINTENANCE
COMMUNITY DEVELOPMENT
ENVIRONMENTAL LANDS PROGRAM**

DEPARTMENTAL OBJECTIVE:

To preserve the natural beauty of the County and to ensure that there will be natural lands and water resources for future generations. The Environmental Lands Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed ad valorem funding source. This property tax enables the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Strategic Plan Goal #2, Objective: Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces.

- Completed Phase I of the habitat restoration plantings at the Babb property in Shingle Creek Regional Park and at Scotty's Cove Conservation Area

Accomplishment #2:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Successful opening of the Marsh Landing site and concession operation in Shingle Creek Regional Park

Accomplishment #3:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure and Objective: Expand activities and programs for youth and families.

- Completed construction of a covered horse pavilion at Camp Lonesome Conservation Area for equestrian oriented visitor use

Accomplishment #4:

Strategic Plan Goal #3, Objective: Expand activities and programs for youth and families.

- Completed Phase I of the boardwalk construction project at Cherokee Point Conservation Area

Accomplishment #5:

Strategic Plan Goal #3, Objective: Maintain a safe County where residents and guests feel safe and secure.

- Replaced the roof at the Shingle Creek Regional Park Caretaker house.

Accomplishment #6:

Strategic Plan Goal #4, Objective: Deliver County services in an efficient and cost effective manner.

- Restored the engines and interior of the WWII-era LCM water craft used to transport heavy equipment to Makinson Island Conservation Area

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Expand activities and programs for youth and families.

- Develop management plans for Candella (Tupperware) Island Conservation Area.
- Design and develop the Hamilton Park and Conservation Area soccer fields.

Strategic Objective #2:

Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Diversify the revenue resources for County government.

- Monitor partnership creating the Twin Oaks Conservation Area Mitigation Bank for its wetlands.
- Explore additional perpetual maintenance funding opportunities for the Environmental Lands Program.

FUND 124-ENVIRONMENTAL LAND ACQUISITIONS

FUND SUMMARY:

TRENDS & ISSUES:

Environmental Lands Acquisition is part of the Environmental Lands Conservation Program which is managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter -endorsed ad valorem funding source. The revenue generated from the property tax enabled the program to issue bonds for the purchase of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation. Personal Services supports 4.9 FTEs, which is a decrease of 0.25 FTEs from the FY16 Adopted Budget due to a reallocation of the Community Resources Director to General Fund, Planning (1454). Operating Expenses decreased \$62,792 , from the FY16 Adopted Budget largely due to elimination of Tax Collector Fees in accordance with the Environmental Land program amendment approved by the Board on 7/11/2016. In accordance with the ordinance amendment Personal Services will move from this fund to Fund 125 - Environmental Land Maintenance in the coming year. Reserves were established in accordance with the Budget Policy.

REVENUES:

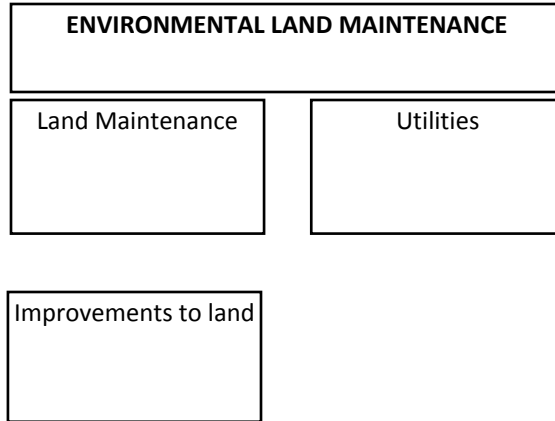
Per Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding to acquire environmentally significant lands for preservation and protection. Ordinance No. 2016-23 amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple Funds. Fund 125 for maintenance, and Funds 201, 234 and 238 for debt service. The millage rates that fund these services are comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then fund maintenance. The Save Osceola Maintenance millage rate is proposed at 0.0500.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	235,049	280,320	338,042	0	-338,042
PY Delinquent Ad Valorem Tax	255	1,561	0	0	0
Miscellaneous Revenues	63,177	45,152	14,751	14,751	0
Less 5% Statutory Reduction	0	0	-17,640	-738	16,902
Transfers In	0	8,554	0	0	0
Other Sources	26,932	17,527	0	0	0
Fund Balance	0	0	260,021	1,436,447	1,176,426
Total Revenues:	\$325,412	\$353,114	\$595,174	\$1,450,460	\$855,286

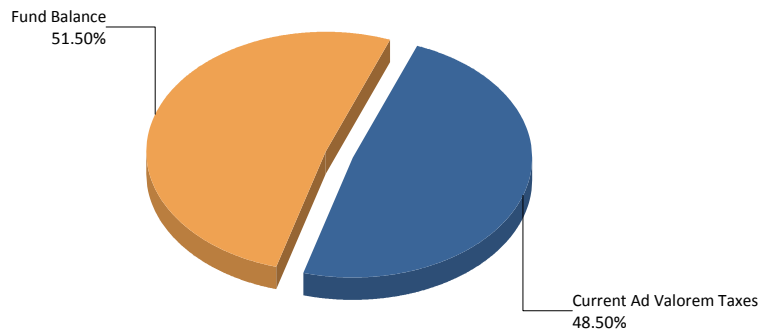
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	272,118	302,646	333,822	314,159	-19,663
Operating Expenses	112,530	85,623	74,444	11,652	-62,792
Capital Outlay	300,000	3,172,374	0	0	0
Transfers Out	115,104	108,496	153,150	165,584	12,434
Reserves - Capital	0	0	33,758	959,065	925,307
Total Expenditures:	\$799,752	\$3,669,139	\$595,174	\$1,450,460	\$855,286

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 -FY16:
Full Time:	4.75	4.95	5.15	4.90	-0.25
Part Time:	0.00	0.20	0.00	0.00	0.00
Total Personnel:	4.75	5.15	5.15	4.90	-0.25

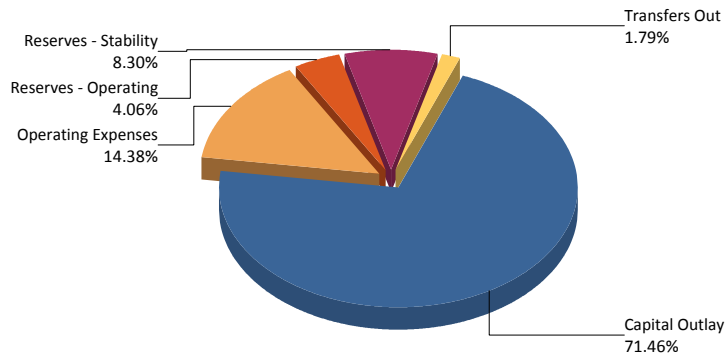
FUND 125-ENVIRONMENTAL LAND MAINTENANCE



Revenues



Expenditures



FUND 125-ENVIRONMENTAL LAND MAINTENANCE

FUND SUMMARY:

TRENDS & ISSUES:

The Environmental Lands Maintenance program is managed by the Community Resources Office of Community Development. The Environmental Lands 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 preparation of management plans, construction of passive recreational facilities, monitoring and maintenance of the sites. In FY17 total Operating Expenses decreased 9.4% from the FY16 Adopted Budget primarily due to Repair and Maintenance Services. Capital Outlay accounts for funds carried forward from the previous fiscal year to continue projects for Cherokee Point, Camp Lonesome, Shingle Creek (Crichton) Lands Maintenance and Twin Oaks. Transfers Out reflect cost associated with the Cost Allocation Plan.

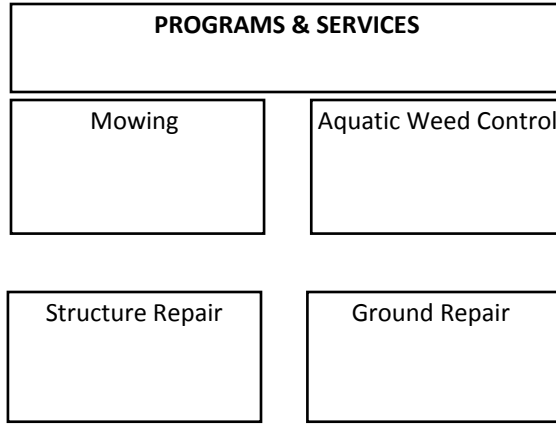
REVENUES:

Per 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 to acquire environmentally significant lands for preservation and protection. Ordinance No. 2016-23 amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple funds. Fund 125 for maintenance, and Funds 201, 234 and 238 for debt service. The millage rates that fund these services are comprised of a combination of two separate millage rates called Save Osceola Maintenance and Save Osceola Debt. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then funds maintenance. The Save Osceola Maintenance rate is proposed at 0.0500.

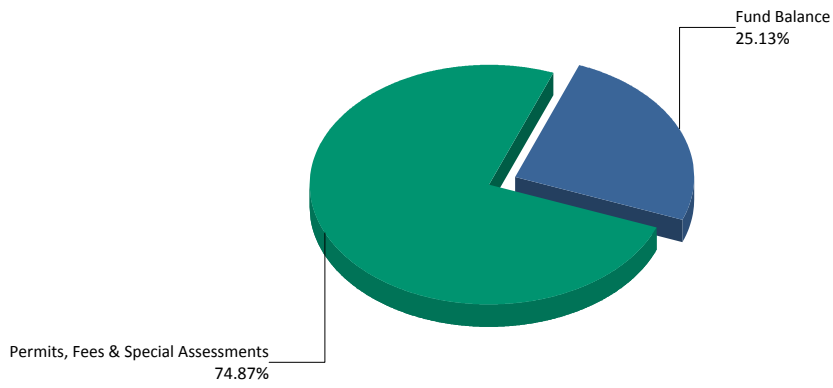
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	591,538	600,656	644,068	1,054,870	410,802
PY Delinquent Ad Valorem Tax	2,665	2,645	0	0	0
Intergovernmental Revenue	6,250	0	0	0	0
Miscellaneous Revenues	45,147	253,480	0	0	0
Less 5% Statutory Reduction	0	0	-32,203	-52,744	-20,541
Other Sources	5,136	3,283	0	0	0
Fund Balance	0	0	2,131,619	1,120,242	-1,011,377
Total Revenues:	\$650,737	\$860,064	\$2,743,484	\$2,122,368	\$-621,116

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	127,993	372,533	338,368	306,470	-31,898
Capital Outlay	1,238,838	646,456	2,288,032	1,523,083	-764,949
Transfers Out	31,912	24,870	29,279	38,197	8,918
Reserves - Operating	0	0	87,805	86,605	-1,200
Reserves - Capital	0	0	0	-8,918	-8,918
Reserves - Stability	0	0	0	176,931	176,931
Total Expenditures:	\$1,398,743	\$1,043,859	\$2,743,484	\$2,122,368	\$-621,116

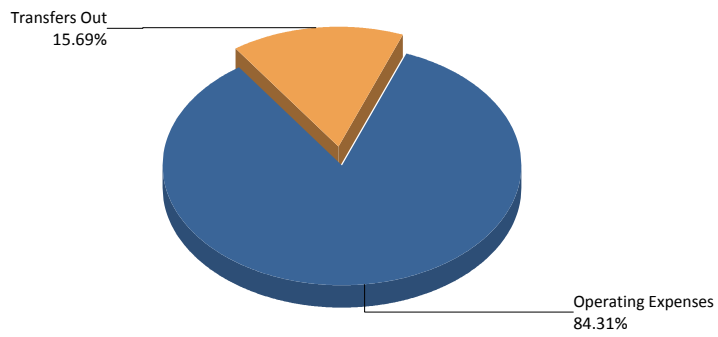
FUND 128-SUBDIVISION POND MSBU



Revenues



Expenditures



FUND 128-SUBDIVISION POND MSBU

FUND SUMMARY:

TRENDS & ISSUES:

The Board is authorized to create 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 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 MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Fund 128 includes 64 MSBUs to which funding will be provided to cover the costs associated with the repair and maintenance of the stormwater management systems within the subdivisions that receive the benefit. This MSBU has been dedicated or conveyed to the County for maintenance. This Fund's budget reflects an increase of 25% from the FY16 Adopted Budget primarily due to an increases in contractual services. Transfers Out to the General Fund is for the support of administrative services.

REVENUES:

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar 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. These fees are levied and collected through the yearly real-estate tax bill. This revenue source increased 41% to provide funding for individual MSBUs. This Fund is also supported by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
PY Delinquent Ad Valorem Tax	87	0	0	0	0
Permits, Fees & Special Assessments	484,314	562,707	476,567	670,005	193,438
Miscellaneous Revenues	3,282	43,473	0	0	0
Less 5% Statutory Reduction	0	0	-23,828	-33,497	-9,669
Transfers In	221,566	1,024	0	0	0
Fund Balance	0	0	236,311	224,914	-11,397
Total Revenues:	\$709,250	\$607,204	\$689,050	\$861,422	\$172,372

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	402,345	456,242	552,534	726,289	173,755
Transfers Out	134,265	170,593	136,516	135,133	-1,383
Total Expenditures:	\$536,610	\$626,835	\$689,050	\$861,422	\$172,372

**FUND 128-SUBDIVISION POND MSBU
AMBERLEY PARK**

COST CENTER SUMMARY - (9204):

TRENDS & ISSUES:

The Amberley Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. Previously, Amberley Park was an MSTU that was converted to an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$113.65 per ERU, which is an increase from FY16 and is anticipated to generate \$10,115 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
PY Delinquent Ad Valorem Tax	87	0	0	0	0
Permits, Fees & Special Assessments	1,140	5,096	3,017	10,115	7,098
Miscellaneous Revenues	53	13	0	0	0
Less 5% Statutory Reduction	0	0	-151	-506	-355
Fund Balance	0	0	1,169	0	-1,169
Total Revenues:	\$1,281	\$5,109	\$4,035	\$9,609	\$5,574

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,543	3,253	3,200	8,816	5,616
Transfers Out	958	1,260	835	793	-42
Total Expenditures:	\$3,501	\$4,513	\$4,035	\$9,609	\$5,574

**FUND 128-SUBDIVISION POND MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES:

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems. The Turnberry Reserve subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R. In FY11 the Turnberry Reserve HOA executed a maintenance agreement with the County in order to provide the stormwater maintenance for the subdivision.

REVENUES:

No assessment rate was adopted for Fiscal Year 2017 as the Turnberry Reserve HOA provides these services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	109	60	0	0	0
Fund Balance	0	0	8,544	8,605	61
Total Revenues:	\$109	\$60	\$8,544	\$8,605	\$61

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	0	0	8,544	8,605	61
Total Expenditures:	\$0	\$0	\$8,544	\$8,605	\$61

**FUND 128-SUBDIVISION POND MSBU
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES:

The Live Oak MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$71.61 per ERU, which is a reduction from FY16 and is anticipated to generate \$3,652 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,014	5,888	5,174	3,652	-1,522
Miscellaneous Revenues	53	29	0	0	0
Less 5% Statutory Reduction	0	0	-259	-183	76
Fund Balance	0	0	1,699	2,110	411
Total Revenues:	\$7,067	\$5,918	\$6,614	\$5,579	-\$1,035

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,754	3,586	5,008	4,413	-595
Transfers Out	1,611	2,047	1,606	1,166	-440
Total Expenditures:	\$5,365	\$5,633	\$6,614	\$5,579	-\$1,035

**FUND 128-SUBDIVISION POND MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$66.09 per ERU, which is a reduction from FY16 and is anticipated to generate \$5,353 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,145	5,070	6,114	5,353	-761
Miscellaneous Revenues	43	27	0	0	0
Less 5% Statutory Reduction	0	0	-306	-268	38
Fund Balance	0	0	2,342	2,670	328
Total Revenues:	\$3,187	\$5,096	\$8,150	\$7,755	-\$395

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,462	2,407	6,422	6,362	-60
Transfers Out	1,214	1,501	1,728	1,393	-335
Total Expenditures:	\$3,676	\$3,908	\$8,150	\$7,755	-\$395

**FUND 128-SUBDIVISION POND MSBU
HIDDEN PINES**

COST CENTER SUMMARY - (9217):

TRENDS & ISSUES:

The Hidden Pines MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$179.83 per ERU, which is a slight reduction from FY16 and is anticipated to generate \$2,158 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,335	1,945	2,159	2,158	-1
Miscellaneous Revenues	28	15	0	0	0
Less 5% Statutory Reduction	0	0	-108	-108	0
Fund Balance	0	0	1,621	1,641	20
Total Revenues:	\$2,363	\$1,961	\$3,672	\$3,691	\$19

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,192	1,195	2,989	3,075	86
Transfers Out	656	790	683	616	-67
Total Expenditures:	\$1,848	\$1,985	\$3,672	\$3,691	\$19

**FUND 128-SUBDIVISION POND MSBU
PARKWAY PLAZA**

COST CENTER SUMMARY - (9219):

TRENDS & ISSUES:

The Parkway Plaza MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$43.53 per ERU, which is a reduction from FY16 and is anticipated to generate \$222 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	658	2,447	2,557	222	-2,335
Miscellaneous Revenues	7	31	0	0	0
Less 5% Statutory Reduction	0	0	-128	-11	117
Fund Balance	0	0	0	2,049	2,049
Total Revenues:	\$665	\$2,478	\$2,429	\$2,260	-\$169

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,110	871	1,986	1,894	-92
Transfers Out	403	497	443	366	-77
Total Expenditures:	\$1,513	\$1,368	\$2,429	\$2,260	-\$169

**FUND 128-SUBDIVISION POND MSBU
CJ'S LANDING MSBU**

COST CENTER SUMMARY - (9220):

TRENDS & ISSUES:

The C.J.'s Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$91.88 per ERU, which is an increase from FY16 and is anticipated to generate \$2,205 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,792	2,311	2,108	2,205	97
Miscellaneous Revenues	45	28	0	0	0
Less 5% Statutory Reduction	0	0	-105	-110	-5
Fund Balance	0	0	2,565	2,490	-75
Total Revenues:	\$2,837	\$2,339	\$4,568	\$4,585	\$17

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,327	1,267	3,738	3,822	84
Transfers Out	845	995	830	763	-67
Total Expenditures:	\$2,172	\$2,262	\$4,568	\$4,585	\$17

**FUND 128-SUBDIVISION POND MSBU
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

The Hammock Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$36.48 per ERU, which is a reduction from FY16 and is anticipated to generate \$5,326 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	9,602	12,384	8,766	5,326	-3,440
Miscellaneous Revenues	25	33	0	0	0
Less 5% Statutory Reduction	0	0	-438	-266	172
Fund Balance	0	0	2,846	3,632	786
Total Revenues:	\$9,627	\$12,416	\$11,174	\$8,692	-\$2,482

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	6,746	6,790	8,711	7,169	-1,542
Transfers Out	2,362	3,133	2,463	1,523	-940
Total Expenditures:	\$9,108	\$9,923	\$11,174	\$8,692	-\$2,482

**FUND 128-SUBDIVISION POND MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

TRENDS & ISSUES:

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$47.27 per ERU, which is a reduction from FY16 and is anticipated to generate \$23,162 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,621	31,427	25,171	23,162	-2,009
Miscellaneous Revenues	83	68	0	0	0
Less 5% Statutory Reduction	0	0	-1,259	-1,158	101
Fund Balance	0	0	3,384	3,707	323
Total Revenues:	\$25,704	\$31,494	\$27,296	\$25,711	-\$1,585

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	21,786	21,415	20,943	20,858	-85
Transfers Out	6,913	9,261	6,353	4,853	-1,500
Total Expenditures:	\$28,699	\$30,676	\$27,296	\$25,711	-\$1,585

**FUND 128-SUBDIVISION POND MSBU
MORNINGSIDE VILLAGE MSBU**

COST CENTER SUMMARY - (9223):

TRENDS & ISSUES:

The Morningside Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$65.25 per ERU, which is an increase from FY16 and is anticipated to generate \$12,267 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,451	13,594	10,131	12,267	2,136
Miscellaneous Revenues	61	73	0	0	0
Less 5% Statutory Reduction	0	0	-507	-613	-106
Fund Balance	0	0	1,262	1,000	-262
Total Revenues:	\$11,512	\$13,667	\$10,886	\$12,654	\$1,768

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	8,847	8,873	8,373	10,261	1,888
Transfers Out	2,954	3,994	2,513	2,393	-120
Total Expenditures:	\$11,801	\$12,867	\$10,886	\$12,654	\$1,768

**FUND 128-SUBDIVISION POND MSBU
REGAL OAK SHORES UNIT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES:

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$133.32 per ERU, which is a reduction from FY16 and is anticipated to generate \$5,466 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,290	8,135	6,076	5,466	-610
Miscellaneous Revenues	20	70	0	0	0
Less 5% Statutory Reduction	0	0	-304	-273	31
Fund Balance	0	0	1,196	1,890	694
Total Revenues:	\$5,310	\$8,205	\$6,968	\$7,083	\$115

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,119	4,137	5,443	5,776	333
Transfers Out	1,563	2,034	1,525	1,307	-218
Total Expenditures:	\$5,682	\$6,171	\$6,968	\$7,083	\$115

**FUND 128-SUBDIVISION POND MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES:

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$149.37 per ERU, which is an increase from FY16 and is anticipated to generate \$2,838 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,984	2,311	835	2,838	2,003
Miscellaneous Revenues	29	15	0	0	0
Less 5% Statutory Reduction	0	0	-42	-142	-100
Fund Balance	0	0	1,662	0	-1,662
Total Revenues:	\$3,012	\$2,326	\$2,455	\$2,696	\$241

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,372	1,355	1,996	2,250	254
Transfers Out	564	718	459	446	-13
Total Expenditures:	\$1,936	\$2,073	\$2,455	\$2,696	\$241

**FUND 128-SUBDIVISION POND MSBU
EAGLE TRACE MSBU**

COST CENTER SUMMARY - (9247):

TRENDS & ISSUES:

The Eagle Trace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$102.09 per ERU, which is a reduction from FY16 and is anticipated to generate \$4,696 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,628	6,008	4,966	4,696	-270
Miscellaneous Revenues	16	29	0	0	0
Less 5% Statutory Reduction	0	0	-248	-235	13
Fund Balance	0	0	1,994	1,910	-84
Total Revenues:	\$3,644	\$6,037	\$6,712	\$6,371	-\$341

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,498	2,532	5,300	5,250	-50
Transfers Out	1,075	1,364	1,412	1,121	-291
Total Expenditures:	\$3,573	\$3,896	\$6,712	\$6,371	-\$341

**FUND 128-SUBDIVISION POND MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES:

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$50.31 per ERU, which is an increase from FY16 and is anticipated to generate \$2,767 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,028	3,475	2,179	2,767	588
Miscellaneous Revenues	19	18	0	0	0
Less 5% Statutory Reduction	0	0	-109	-138	-29
Fund Balance	0	0	1,683	1,476	-207
Total Revenues:	\$2,047	\$3,493	\$3,753	\$4,105	\$352

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,643	1,655	3,049	3,406	357
Transfers Out	806	996	704	699	-5
Total Expenditures:	\$2,449	\$2,651	\$3,753	\$4,105	\$352

**FUND 128-SUBDIVISION POND MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES:

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$16.72 per ERU, which is an increase from FY16 and is anticipated to generate \$2,842 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,226	4,516	1,812	2,842	1,030
Miscellaneous Revenues	20	23	0	0	0
Less 5% Statutory Reduction	0	0	-91	-142	-51
Fund Balance	0	0	1,960	1,310	-650
Total Revenues:	\$3,246	\$4,538	\$3,681	\$4,010	\$329

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,117	2,038	2,998	3,364	366
Transfers Out	781	1,018	683	646	-37
Total Expenditures:	\$2,898	\$3,056	\$3,681	\$4,010	\$329

**FUND 128-SUBDIVISION POND MSBU
COUNTRY GREEN**

COST CENTER SUMMARY - (9255):

TRENDS & ISSUES:

The Country Green MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$82.93 per ERU, which is a reduction from FY16 and is anticipated to generate \$6,137 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,111	9,453	5,487	6,137	650
Miscellaneous Revenues	78	89	0	0	0
Less 5% Statutory Reduction	0	0	-274	-307	-33
Fund Balance	0	0	4,009	2,953	-1,056
Total Revenues:	\$6,189	\$9,542	\$9,222	\$8,783	-\$439

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,330	4,301	7,223	7,190	-33
Transfers Out	1,783	2,280	1,999	1,593	-406
Total Expenditures:	\$6,113	\$6,581	\$9,222	\$8,783	-\$439

**FUND 128-SUBDIVISION POND MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES:

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$15.12 per ERU, which is a slight reduction from FY16 and is anticipated to generate \$3,221 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,139	4,915	3,340	3,221	-119
Miscellaneous Revenues	23	30	0	0	0
Less 5% Statutory Reduction	0	0	-167	-161	6
Fund Balance	0	0	1,577	1,411	-166
Total Revenues:	\$3,162	\$4,945	\$4,750	\$4,471	-\$279

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,320	2,220	3,709	3,662	-47
Transfers Out	937	1,232	1,041	809	-232
Total Expenditures:	\$3,257	\$3,452	\$4,750	\$4,471	-\$279

**FUND 128-SUBDIVISION POND MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES:

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$36.53 per ERU, which is a reduction from FY16 and is anticipated to generate \$1,242 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,616	1,706	1,646	1,242	-404
Miscellaneous Revenues	25	15	0	0	0
Less 5% Statutory Reduction	0	0	-82	-62	20
Fund Balance	0	0	1,199	1,428	229
Total Revenues:	\$2,641	\$1,721	\$2,763	\$2,608	-\$155

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,094	1,003	2,228	2,174	-54
Transfers Out	463	581	535	434	-101
Total Expenditures:	\$1,557	\$1,584	\$2,763	\$2,608	-\$155

**FUND 128-SUBDIVISION POND MSBU
I-HOP**

COST CENTER SUMMARY - (9258):

TRENDS & ISSUES:

The International House of Pancakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$317.39 per ERU, which is a reduction from FY16 and is anticipated to generate \$949 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,720	1,898	2,198	949	-1,249
Miscellaneous Revenues	11	8	0	0	0
Less 5% Statutory Reduction	0	0	-110	-47	63
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$1,730	\$1,906	\$2,088	\$1,902	-\$186

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,116	1,120	1,645	1,575	-70
Transfers Out	340	466	443	327	-116
Total Expenditures:	\$1,456	\$1,586	\$2,088	\$1,902	-\$186

**FUND 128-SUBDIVISION POND MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES:

The Moreland Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$12.26 per ERU, which is a reduction from FY16 and is anticipated to generate \$895 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,230	4,730	5,367	895	-4,472
Miscellaneous Revenues	21	29	0	0	0
Less 5% Statutory Reduction	0	0	-268	-45	223
Fund Balance	0	0	1,963	3,257	1,294
Total Revenues:	\$3,251	\$4,759	\$7,062	\$4,107	-\$2,955

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,073	2,068	5,538	3,453	-2,085
Transfers Out	791	1,033	1,524	654	-870
Total Expenditures:	\$2,864	\$3,101	\$7,062	\$4,107	-\$2,955

**FUND 128-SUBDIVISION POND MSBU
NARCOOSSEE**

COST CENTER SUMMARY - (9261):

TRENDS & ISSUES:

The Narcoossee Half Acres MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$77.15 per ERU, which is a reduction from FY16 and is anticipated to generate \$1,003 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	2,111	1,361	1,003	-358
Miscellaneous Revenues	33	20	0	0	0
Less 5% Statutory Reduction	0	0	-68	-50	18
Fund Balance	0	0	2,193	1,674	-519
Total Revenues:	\$33	\$2,131	\$3,486	\$2,627	-\$859

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	896	992	2,760	2,188	-572
Transfers Out	683	881	726	439	-287
Total Expenditures:	\$1,579	\$1,873	\$3,486	\$2,627	-\$859

**FUND 128-SUBDIVISION POND MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES:

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$7.63 per ERU, which is a reduction from FY16 and is anticipated to generate \$206 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,862	3,456	4,710	206	-4,504
Miscellaneous Revenues	21	24	0	0	0
Less 5% Statutory Reduction	0	0	-236	-10	226
Fund Balance	0	0	1,954	3,319	1,365
Total Revenues:	\$1,883	\$3,480	\$6,428	\$3,515	-\$2,913

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,249	1,281	5,067	2,981	-2,086
Transfers Out	531	672	1,361	534	-827
Total Expenditures:	\$1,780	\$1,953	\$6,428	\$3,515	-\$2,913

**FUND 128-SUBDIVISION POND MSBU
OAK POINTE**

COST CENTER SUMMARY - (9263):

TRENDS & ISSUES:

The Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$31.12 per ERU, which is a reduction from FY16 and is anticipated to generate \$2,645 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,515	2,717	2,810	2,645	-165
Miscellaneous Revenues	12	13	0	0	0
Less 5% Statutory Reduction	0	0	-140	-132	8
Fund Balance	0	0	49	0	-49
Total Revenues:	\$2,527	\$2,731	\$2,719	\$2,513	-\$206

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,755	1,637	2,114	2,066	-48
Transfers Out	524	719	605	447	-158
Total Expenditures:	\$2,279	\$2,356	\$2,719	\$2,513	-\$206

**FUND 128-SUBDIVISION POND MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES:

The Pebble Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$33.62 per ERU, which is a reduction from FY16 and is anticipated to generate \$20,138 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	19,907	24,435	23,834	20,138	-3,696
Miscellaneous Revenues	44	48	0	0	0
Less 5% Statutory Reduction	0	0	-1,192	-1,007	185
Fund Balance	0	0	3,660	2,932	-728
Total Revenues:	\$19,951	\$24,483	\$26,302	\$22,063	-\$4,239

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	14,751	15,594	20,257	18,061	-2,196
Transfers Out	4,977	6,726	6,045	4,002	-2,043
Total Expenditures:	\$19,728	\$22,320	\$26,302	\$22,063	-\$4,239

**FUND 128-SUBDIVISION POND MSBU
PLEASANT HILL LAKES**

COST CENTER SUMMARY - (9265):

TRENDS & ISSUES:

The Pleasant Hill Lakes MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$29.13 per ERU, which is a reduction from FY16 and is anticipated to generate \$2,796 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,879	4,211	3,146	2,796	-350
Miscellaneous Revenues	19	32	0	0	0
Less 5% Statutory Reduction	0	0	-157	-140	17
Fund Balance	0	0	1,143	1,231	88
Total Revenues:	\$2,898	\$4,244	\$4,132	\$3,887	-\$245

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,125	2,002	3,246	3,193	-53
Transfers Out	786	1,022	886	694	-192
Total Expenditures:	\$2,911	\$3,024	\$4,132	\$3,887	-\$245

**FUND 128-SUBDIVISION POND MSBU
STEEPLECHASE**

COST CENTER SUMMARY - (9267):

TRENDS & ISSUES:

The Steeplechase MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$228.86 per ERU, which is an increase from FY16 and is anticipated to generate \$6,408 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,346	5,486	6,332	6,408	76
Miscellaneous Revenues	33	27	0	0	0
Less 5% Statutory Reduction	0	0	-317	-320	-3
Fund Balance	0	0	1,958	1,413	-545
Total Revenues:	\$5,379	\$5,513	\$7,973	\$7,501	-\$472

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,879	2,882	6,183	6,139	-44
Transfers Out	1,041	1,371	1,790	1,362	-428
Total Expenditures:	\$3,920	\$4,253	\$7,973	\$7,501	-\$472

**FUND 128-SUBDIVISION POND MSBU
SYLVAN LAKE MSBU**

COST CENTER SUMMARY - (9270):

TRENDS & ISSUES:

The Sylvan Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$104.49 per ERU, which is a reduction from FY16 and is anticipated to generate \$4,284 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,584	4,991	5,947	4,284	-1,663
Miscellaneous Revenues	16	17	0	0	0
Less 5% Statutory Reduction	0	0	-297	-214	83
Fund Balance	0	0	0	1,148	1,148
Total Revenues:	\$4,601	\$5,008	\$5,650	\$5,218	-\$432

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,254	3,262	4,294	4,215	-79
Transfers Out	1,021	1,399	1,356	1,003	-353
Total Expenditures:	\$4,275	\$4,661	\$5,650	\$5,218	-\$432

**FUND 128-SUBDIVISION POND MSBU
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES:

The Windward Cay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$25.29 per ERU, which is a reduction from FY16 and is anticipated to generate \$3,642 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,955	8,772	4,323	3,642	-681
Miscellaneous Revenues	32	44	0	0	0
Less 5% Statutory Reduction	0	0	-216	-182	34
Fund Balance	0	0	2,107	2,446	339
Total Revenues:	\$5,987	\$8,816	\$6,214	\$5,906	-\$308

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,430	5,041	4,955	4,897	-58
Transfers Out	1,660	2,168	1,259	1,009	-250
Total Expenditures:	\$6,090	\$7,209	\$6,214	\$5,906	-\$308

**FUND 128-SUBDIVISION POND MSBU
JOHNSON'S LANDING**

COST CENTER SUMMARY - (9276):

TRENDS & ISSUES:

The Johnson's Landing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$162.65 per ERU, which is an increase from FY16 and is anticipated to generate \$2,765 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	1,674	1,770	702	2,765	2,063
Miscellaneous Revenues	28	16	0	0	0
Less 5% Statutory Reduction	0	0	-35	-138	-103
Fund Balance	0	0	1,712	0	-1,712
Total Revenues:	\$1,702	\$1,786	\$2,379	\$2,627	\$248

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	900	936	1,939	2,195	256
Transfers Out	418	518	440	432	-8
Total Expenditures:	\$1,318	\$1,454	\$2,379	\$2,627	\$248

**FUND 128-SUBDIVISION POND MSBU
MONICA TERRACE**

COST CENTER SUMMARY - (9277):

TRENDS & ISSUES:

The Monica Terrace MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$243.78 per ERU, which is a reduction from FY16 and is anticipated to generate \$4,388 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,656	5,071	4,562	4,388	-174
Miscellaneous Revenues	62	33	0	0	0
Less 5% Statutory Reduction	0	0	-228	-219	9
Fund Balance	0	0	2,269	2,094	-175
Total Revenues:	\$3,718	\$5,104	\$6,603	\$6,263	-\$340

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,009	3,012	5,185	5,137	-48
Transfers Out	1,242	1,594	1,418	1,126	-292
Total Expenditures:	\$4,251	\$4,606	\$6,603	\$6,263	-\$340

**FUND 128-SUBDIVISION POND MSBU
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES:

The Windmill Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$74.11 per ERU, which is an increase from FY16 and is anticipated to generate \$28,021 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	27,734	30,644	27,405	28,021	616
Miscellaneous Revenues	183	128	0	0	0
Less 5% Statutory Reduction	0	0	-1,370	-1,401	-31
Fund Balance	0	0	10,750	8,230	-2,520
Total Revenues:	\$27,916	\$30,772	\$36,785	\$34,850	-\$1,935

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	17,948	15,554	28,449	28,416	-33
Transfers Out	6,621	8,703	8,336	6,434	-1,902
Total Expenditures:	\$24,569	\$24,257	\$36,785	\$34,850	-\$1,935

**FUND 128-SUBDIVISION POND MSBU
WHISPERINGS OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES:

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$28.90 per ERU, which is a reduction from FY16 and is anticipated to generate \$1,965 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	1,507	2,168	1,965	-203
Miscellaneous Revenues	25	17	0	0	0
Less 5% Statutory Reduction	0	0	-108	-98	10
Fund Balance	0	0	1,144	1,158	14
Total Revenues:	\$25	\$1,524	\$3,204	\$3,025	-\$179

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,082	1,232	2,556	2,507	-49
Transfers Out	488	614	648	518	-130
Total Expenditures:	\$1,570	\$1,846	\$3,204	\$3,025	-\$179

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES:

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$87.30 per ERU, which is an increase from FY16 and is anticipated to generate \$3,841 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,157	4,023	2,646	3,841	1,195
Miscellaneous Revenues	13	17	0	0	0
Less 5% Statutory Reduction	0	0	-132	-192	-60
Fund Balance	0	0	1,831	0	-1,831
Total Revenues:	\$2,170	\$4,040	\$4,345	\$3,649	-\$696

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,684	1,702	3,499	3,087	-412
Transfers Out	671	865	846	562	-284
Total Expenditures:	\$2,355	\$2,567	\$4,345	\$3,649	-\$696

**FUND 128-SUBDIVISION POND MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES:

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$73.65 per ERU, which is an increase from FY16 and is anticipated to generate \$1,473 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,297	2,399	278	1,473	1,195
Miscellaneous Revenues	23	24	0	0	0
Less 5% Statutory Reduction	0	0	-14	-74	-60
Fund Balance	0	0	2,050	1,149	-901
Total Revenues:	\$2,321	\$2,423	\$2,314	\$2,548	\$234

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	868	915	1,889	2,127	238
Transfers Out	403	497	425	421	-4
Total Expenditures:	\$1,271	\$1,412	\$2,314	\$2,548	\$234

**FUND 128-SUBDIVISION POND MSBU
SARATOGA PARK**

COST CENTER SUMMARY - (9290):

TRENDS & ISSUES:

The Saratoga Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$43.24 per ERU, which is an increase from FY16 and is anticipated to generate \$6,745 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	6,232	8,840	6,627	6,745	118
Miscellaneous Revenues	51	44	0	0	0
Less 5% Statutory Reduction	0	0	-331	-337	-6
Fund Balance	0	0	3,945	3,927	-18
Total Revenues:	\$6,283	\$8,884	\$10,241	\$10,335	\$94

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,442	4,461	8,285	8,632	347
Transfers Out	1,989	2,509	1,956	1,703	-253
Total Expenditures:	\$6,431	\$6,970	\$10,241	\$10,335	\$94

**FUND 128-SUBDIVISION POND MSBU
LOST LAKE ESTATES**

COST CENTER SUMMARY - (9292):

TRENDS & ISSUES:

The Lost Lake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$397.43 per ERU, which is an increase from FY16 and is anticipated to generate \$2,782 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,375	1,412	1,064	2,782	1,718
Miscellaneous Revenues	23	13	0	0	0
Less 5% Statutory Reduction	0	0	-53	-139	-86
Fund Balance	0	0	1,392	0	-1,392
Total Revenues:	\$2,399	\$1,425	\$2,403	\$2,643	\$240

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	927	941	1,959	2,208	249
Transfers Out	422	488	444	435	-9
Total Expenditures:	\$1,349	\$1,429	\$2,403	\$2,643	\$240

**FUND 128-SUBDIVISION POND MSBU
HUNTERS RIDGE**

COST CENTER SUMMARY - (9293):

TRENDS & ISSUES:

The Hunters Ridge MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$204.61 per ERU, which is an increase from FY16 and is anticipated to generate \$6,752 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,291	6,801	4,843	6,752	1,909
Miscellaneous Revenues	47	49	0	0	0
Less 5% Statutory Reduction	0	0	-242	-338	-96
Fund Balance	0	0	2,104	1,300	-804
Total Revenues:	\$4,338	\$6,850	\$6,705	\$7,714	\$1,009

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,612	3,783	5,268	6,302	1,034
Transfers Out	1,435	1,857	1,437	1,412	-25
Total Expenditures:	\$5,047	\$5,640	\$6,705	\$7,714	\$1,009

**FUND 128-SUBDIVISION POND MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES:

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$49.08 per ERU, which is a reduction from FY16 and is anticipated to generate \$9,374 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,550	14,401	9,884	9,374	-510
Miscellaneous Revenues	48	45	0	0	0
Less 5% Statutory Reduction	0	0	-494	-469	25
Fund Balance	0	0	2,017	1,782	-235
Total Revenues:	\$11,598	\$14,446	\$11,407	\$10,687	-\$720

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	9,144	8,583	8,852	8,798	-54
Transfers Out	2,810	3,856	2,555	1,889	-666
Total Expenditures:	\$11,954	\$12,439	\$11,407	\$10,687	-\$720

**FUND 128-SUBDIVISION POND MSBU
FRYER OAKS**

COST CENTER SUMMARY - (9300):

TRENDS & ISSUES:

The Fryer Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$148.45 per ERU, which is an increase from FY16 and is anticipated to generate \$1,633 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,158	2,277	296	1,633	1,337
Miscellaneous Revenues	37	31	0	0	0
Less 5% Statutory Reduction	0	0	-15	-82	-67
Fund Balance	0	0	1,680	1,000	-680
Total Revenues:	\$2,195	\$2,308	\$1,961	\$2,551	\$590

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	735	1,144	1,629	2,130	501
Transfers Out	361	465	332	421	89
Total Expenditures:	\$1,096	\$1,609	\$1,961	\$2,551	\$590

**FUND 128-SUBDIVISION POND MSBU
HICKORY HOLLOW**

COST CENTER SUMMARY - (9302):

TRENDS & ISSUES:

The Hickory Hollow MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$97.41 per ERU, which is an increase from FY16 and is anticipated to generate \$6,234 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	5,412	7,623	3,062	6,234	3,172
Miscellaneous Revenues	96	52	0	0	0
Less 5% Statutory Reduction	0	0	-153	-312	-159
Fund Balance	0	0	5,352	2,622	-2,730
Total Revenues:	\$5,507	\$7,676	\$8,261	\$8,544	\$283

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,946	4,949	6,460	6,999	539
Transfers Out	1,864	2,448	1,801	1,545	-256
Total Expenditures:	\$6,810	\$7,397	\$8,261	\$8,544	\$283

**FUND 128-SUBDIVISION POND MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES:

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$28.53 per ERU, which is a reduction from FY16 and is anticipated to generate \$1,683 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,963	5,330	3,093	1,683	-1,410
Miscellaneous Revenues	18	20	0	0	0
Less 5% Statutory Reduction	0	0	-155	-84	71
Fund Balance	0	0	1,688	1,917	229
Total Revenues:	\$3,981	\$5,350	\$4,626	\$3,516	-\$1,110

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,749	2,638	3,650	2,926	-724
Transfers Out	1,008	1,328	976	590	-386
Total Expenditures:	\$3,757	\$3,966	\$4,626	\$3,516	-\$1,110

**FUND 128-SUBDIVISION POND MSBU
FISH LAKE**

COST CENTER SUMMARY - (9304):

TRENDS & ISSUES:

The Fish Lake MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$3,938 per ERU, which is an increase from FY16 and is anticipated to generate \$3,938 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,464	3,653	2,895	3,938	1,043
Miscellaneous Revenues	18	11	0	0	0
Less 5% Statutory Reduction	0	0	-145	-197	-52
Fund Balance	0	0	1,688	1,000	-688
Total Revenues:	\$3,481	\$3,664	\$4,438	\$4,741	\$303

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,346	2,303	3,654	4,020	366
Transfers Out	879	1,153	784	721	-63
Total Expenditures:	\$3,225	\$3,456	\$4,438	\$4,741	\$303

**FUND 128-SUBDIVISION POND MSBU
VILLAGIO**

COST CENTER SUMMARY - (9306):

TRENDS & ISSUES:

The Villagio MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R. The Villagio MSBU was annexed in Fiscal Year 2015 into the City of St. Cloud by the City's Ordinances No. 2015-06, No. 2015-07 and No. 2015-08.

REVENUES:

No assessment rate was adopted for Fiscal Year 2017 as services are no longer provided. The disposition of remaining Fund Balance will be provided for when the MSBU is repealed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,069	5,035	0	0	0
Miscellaneous Revenues	124	23	0	0	0
Fund Balance	0	0	2,356	3,311	955
Total Revenues:	\$3,193	\$5,059	\$2,356	\$3,311	\$955

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,197	4,780	2,356	3,311	955
Transfers Out	685	940	0	0	0
Total Expenditures:	\$2,882	\$5,720	\$2,356	\$3,311	\$955

**FUND 128-SUBDIVISION POND MSBU
NORTH SHORE VILLAGE**

COST CENTER SUMMARY - (9307):

TRENDS & ISSUES:

The North Shore Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$22.50 per ERU, which is a reduction from FY16 and is anticipated to generate \$5,648 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,936	6,419	6,903	5,648	-1,255
Miscellaneous Revenues	15	28	0	0	0
Less 5% Statutory Reduction	0	0	-345	-282	63
Fund Balance	0	0	1,905	3,076	1,171
Total Revenues:	\$3,952	\$6,447	\$8,463	\$8,442	-\$21

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,298	3,163	6,600	6,923	323
Transfers Out	1,155	1,534	1,863	1,519	-344
Total Expenditures:	\$4,453	\$4,697	\$8,463	\$8,442	-\$21

**FUND 128-SUBDIVISION POND MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES:

The Legacy Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$23.44 per ERU, which is an increase from FY16 and is anticipated to generate \$3,375 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,876	11,314	1,997	3,375	1,378
Miscellaneous Revenues	178	72	0	0	0
Less 5% Statutory Reduction	0	0	-100	-169	-69
Fund Balance	0	0	7,237	5,061	-2,176
Total Revenues:	\$9,054	\$11,385	\$9,134	\$8,267	-\$867

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,277	3,837	7,323	6,915	-408
Transfers Out	1,770	2,266	1,811	1,352	-459
Total Expenditures:	\$6,047	\$6,103	\$9,134	\$8,267	-\$867

**FUND 128-SUBDIVISION POND MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES:

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$62.47 per ERU, which is a reduction from FY16 and is anticipated to generate \$7,309 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	8,499	9,534	7,853	7,309	-544
Miscellaneous Revenues	76	51	0	0	0
Less 5% Statutory Reduction	0	0	-393	-365	28
Fund Balance	0	0	3,249	3,234	-15
Total Revenues:	\$8,575	\$9,585	\$10,709	\$10,178	-\$531

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	5,164	5,130	8,438	8,383	-55
Transfers Out	2,060	2,663	2,271	1,795	-476
Total Expenditures:	\$7,224	\$7,793	\$10,709	\$10,178	-\$531

**FUND 128-SUBDIVISION POND MSBU
HERITAGE KEY**

COST CENTER SUMMARY - (9325):

TRENDS & ISSUES:

The Heritage Key MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$26.58 per ERU, which is an increase from FY16 and is anticipated to generate \$11,698 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	9,464	12,738	6,694	11,698	5,004
Miscellaneous Revenues	22	44	0	0	0
Less 5% Statutory Reduction	0	0	-335	-585	-250
Fund Balance	0	0	3,640	0	-3,640
Total Revenues:	\$9,486	\$12,782	\$9,999	\$11,113	\$1,114

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	7,236	6,004	7,945	9,171	1,226
Transfers Out	2,326	3,027	2,054	1,942	-112
Total Expenditures:	\$9,562	\$9,031	\$9,999	\$11,113	\$1,114

**FUND 128-SUBDIVISION POND MSBU
SILVERLAKE ESTATES**

COST CENTER SUMMARY - (9332):

TRENDS & ISSUES:

The Silverlake Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$60.79 per ERU, which is an increase from FY16 and is anticipated to generate \$3,222 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,218	2,359	2,843	3,222	379
Miscellaneous Revenues	26	16	0	0	0
Less 5% Statutory Reduction	0	0	-142	-161	-19
Total Revenues:	\$3,244	\$2,375	\$2,701	\$3,061	\$360

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,458	1,533	2,189	2,541	352
Transfers Out	616	791	512	520	8
Total Expenditures:	\$3,074	\$2,324	\$2,701	\$3,061	\$360

**FUND 128-SUBDIVISION POND MSBU
VACATION VILLAS**

COST CENTER SUMMARY - (9336):

TRENDS & ISSUES:

The Vacation Villas MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$20.57 per ERU, which is an increase from FY16 and is anticipated to generate \$3,849 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,621	6,080	3,140	3,849	709
Miscellaneous Revenues	52	39	0	0	0
Less 5% Statutory Reduction	0	0	-157	-192	-35
Fund Balance	0	0	2,858	1,922	-936
Total Revenues:	\$3,674	\$6,118	\$5,841	\$5,579	-\$262

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,617	2,659	4,661	4,630	-31
Transfers Out	1,114	1,291	1,180	949	-231
Total Expenditures:	\$3,731	\$3,950	\$5,841	\$5,579	-\$262

**FUND 128-SUBDIVISION POND MSBU
BRIGHTON LANDINGS & LITTLE CREEK**

COST CENTER SUMMARY - (9340):

TRENDS & ISSUES:

The Brighton Landings & Little Creek MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$46.60 per ERU, which is an increase from FY16 and is anticipated to generate \$23,160 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	25,836	26,140	20,824	23,160	2,336
Miscellaneous Revenues	100	79	0	0	0
Less 5% Statutory Reduction	0	0	-1,041	-1,158	-117
Fund Balance	0	0	5,792	5,803	11
Total Revenues:	\$25,935	\$26,219	\$25,575	\$27,805	\$2,230

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	15,833	15,936	20,199	22,801	2,602
Transfers Out	6,022	7,824	5,376	5,004	-372
Total Expenditures:	\$21,855	\$23,760	\$25,575	\$27,805	\$2,230

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE I**

COST CENTER SUMMARY - (9341):

TRENDS & ISSUES:

The Cornelius Place I MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$341.29 per ERU, which is an increase from FY16 and is anticipated to generate \$2,389 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	797	673	599	2,389	1,790
Miscellaneous Revenues	24	11	0	0	0
Less 5% Statutory Reduction	0	0	-30	-119	-89
Fund Balance	0	0	1,285	0	-1,285
Total Revenues:	\$821	\$684	\$1,854	\$2,270	\$416

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	496	587	1,551	1,911	360
Transfers Out	291	344	303	359	56
Total Expenditures:	\$787	\$931	\$1,854	\$2,270	\$416

**FUND 128-SUBDIVISION POND MSBU
CORNELIUS PLACE II**

COST CENTER SUMMARY - (9342):

TRENDS & ISSUES:

The Cornelius Place II MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$395.00 per ERU, which is an increase from FY16 and is anticipated to generate \$2,370 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	773	827	553	2,370	1,817
Miscellaneous Revenues	22	5	0	0	0
Less 5% Statutory Reduction	0	0	-28	-118	-90
Fund Balance	0	0	1,306	0	-1,306
Total Revenues:	\$795	\$832	\$1,831	\$2,252	\$421

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	479	1,470	1,534	1,897	363
Transfers Out	286	337	297	355	58
Total Expenditures:	\$765	\$1,807	\$1,831	\$2,252	\$421

**FUND 128-SUBDIVISION POND MSBU
EMERALD LAKE AT LIZZIA BROWN**

COST CENTER SUMMARY - (9343):

TRENDS & ISSUES:

The Emerald Lake at Lizzia Brown MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R, as amended by Resolution No. 11-067R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$38.37 per ERU, which is a reduction from FY16 and is anticipated to generate \$6,657 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	7,194	12,916	7,183	6,657	-526
Miscellaneous Revenues	21	47	0	0	0
Less 5% Statutory Reduction	0	0	-359	-333	26
Fund Balance	0	0	4,091	4,113	22
Total Revenues:	\$7,215	\$12,963	\$10,915	\$10,437	-\$478

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	5,848	5,567	8,707	8,651	-56
Transfers Out	2,384	3,052	2,208	1,786	-422
Total Expenditures:	\$8,232	\$8,619	\$10,915	\$10,437	-\$478

**FUND 128-SUBDIVISION POND MSBU
GREEN MEADOWS**

COST CENTER SUMMARY - (9344):

TRENDS & ISSUES:

The Green Meadows MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$117.88 per ERU, which is an increase from FY16 and is anticipated to generate \$4,008 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,772	6,519	2,850	4,008	1,158
Miscellaneous Revenues	10	20	0	0	0
Less 5% Statutory Reduction	0	0	-142	-200	-58
Fund Balance	0	0	1,307	0	-1,307
Total Revenues:	\$4,783	\$6,539	\$4,015	\$3,808	-\$207

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,471	3,497	3,158	3,136	-22
Transfers Out	1,409	1,876	857	672	-185
Total Expenditures:	\$4,880	\$5,373	\$4,015	\$3,808	-\$207

**FUND 128-SUBDIVISION POND MSBU
RAINTREE AT SPRINGLAKE VILLAGE**

COST CENTER SUMMARY - (9345):

TRENDS & ISSUES:

The Raintree at Springlake Village MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$26.83 per ERU, which is an increase from FY16 and is anticipated to generate \$8,022 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	10,066	9,172	5,869	8,022	2,153
Miscellaneous Revenues	34	31	0	0	0
Less 5% Statutory Reduction	0	0	-293	-401	-108
Fund Balance	0	0	2,796	1,847	-949
Total Revenues:	\$10,099	\$9,203	\$8,372	\$9,468	\$1,096

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	5,308	5,221	6,615	7,785	1,170
Transfers Out	1,952	2,571	1,757	1,683	-74
Total Expenditures:	\$7,260	\$7,792	\$8,372	\$9,468	\$1,096

**FUND 128-SUBDIVISION POND MSBU
ROYALE OAKS**

COST CENTER SUMMARY - (9346):

TRENDS & ISSUES:

The Royale Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$33.98 per ERU, which is an increase from FY16 and is anticipated to generate \$1,835 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	3,959	1,201	1,835	634
Miscellaneous Revenues	17	27	0	0	0
Less 5% Statutory Reduction	0	0	-60	-92	-32
Fund Balance	0	0	2,394	1,605	-789
Total Revenues:	\$17	\$3,986	\$3,535	\$3,348	-\$187

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,317	1,395	2,795	2,762	-33
Transfers Out	565	720	740	586	-154
Total Expenditures:	\$1,882	\$2,115	\$3,535	\$3,348	-\$187

**FUND 128-SUBDIVISION POND MSBU
EAGLE BAY**

COST CENTER SUMMARY - (9347):

TRENDS & ISSUES:

The Eagle Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$24.31 per ERU, which is an increase from FY16 and is anticipated to generate \$12,884 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,475	15,882	10,971	12,884	1,913
Miscellaneous Revenues	65	67	0	0	0
Less 5% Statutory Reduction	0	0	-549	-644	-95
Fund Balance	0	0	6,215	4,761	-1,454
Total Revenues:	\$11,540	\$15,949	\$16,637	\$17,001	\$364

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	7,865	7,819	13,239	14,014	775
Transfers Out	3,517	4,448	3,398	2,987	-411
Total Expenditures:	\$11,382	\$12,267	\$16,637	\$17,001	\$364

**FUND 128-SUBDIVISION POND MSBU
TIERRA DEL SOL**

COST CENTER SUMMARY - (9348):

TRENDS & ISSUES:

The Tierra Del Sol MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$34.44 per ERU, which is a reduction from FY16 and is anticipated to generate \$2,721 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,250	4,161	3,439	2,721	-718
Miscellaneous Revenues	25	20	0	0	0
Less 5% Statutory Reduction	0	0	-172	-136	36
Fund Balance	0	0	1,862	1,771	-91
Total Revenues:	\$3,275	\$4,181	\$5,129	\$4,356	-\$773

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,202	2,126	4,134	3,684	-450
Transfers Out	881	1,155	995	672	-323
Total Expenditures:	\$3,083	\$3,281	\$5,129	\$4,356	-\$773

**FUND 128-SUBDIVISION POND MSBU
VALENCIA WOODS**

COST CENTER SUMMARY - (9350):

TRENDS & ISSUES:

The Valencia Woods MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$83.40 per ERU, which is an increase from FY16 and is anticipated to generate \$2,085 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,105	2,268	1,694	2,085	391
Miscellaneous Revenues	14	7	0	0	0
Less 5% Statutory Reduction	0	0	-85	-104	-19
Total Revenues:	\$2,119	\$2,275	\$1,609	\$1,981	\$372

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,382	1,318	1,289	1,642	353
Transfers Out	425	582	320	339	19
Total Expenditures:	\$1,807	\$1,900	\$1,609	\$1,981	\$372

**FUND 128-SUBDIVISION POND MSBU
WOODS AT KINGS CREST & ASHLEY RESERVE**

COST CENTER SUMMARY - (9351):

TRENDS & ISSUES:

The Woods at Kings Crest & Ashley Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Maintenance of Subdivision Ponds Assessment Resolution No. 10-044R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$24.18 per ERU, which is an increase from FY16 and is anticipated to generate \$3,772 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	0	4,688	0	3,772	3,772
Miscellaneous Revenues	133	81	0	0	0
Less 5% Statutory Reduction	0	0	0	-189	-189
Fund Balance	0	0	7,837	5,081	-2,756
Total Revenues:	\$133	\$4,768	\$7,837	\$8,664	\$827

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,880	2,951	6,821	7,631	810
Transfers Out	1,223	1,569	1,016	1,033	17
Total Expenditures:	\$4,103	\$4,520	\$7,837	\$8,664	\$827

**FUND 128-SUBDIVISION POND MSBU
CORALWOOD**

COST CENTER SUMMARY - (9354):

TRENDS & ISSUES:

The Coralwood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$31.70 per ERU, which is an increase from FY16 and is anticipated to generate \$2,441 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	4,790	3,816	0	2,441	2,441
Miscellaneous Revenues	26	42	0	0	0
Less 5% Statutory Reduction	0	0	0	-122	-122
Transfers In	2,439	11	0	0	0
Fund Balance	0	0	3,851	2,046	-1,805
Total Revenues:	\$7,255	\$3,869	\$3,851	\$4,365	\$514

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,325	1,678	3,096	3,629	533
Transfers Out	989	915	755	736	-19
Total Expenditures:	\$4,314	\$2,593	\$3,851	\$4,365	\$514

**FUND 128-SUBDIVISION POND MSBU
BOGGY CREEK**

COST CENTER SUMMARY - (9355):

TRENDS & ISSUES:

The Boggy Creek MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$38.86 per ERU, which is an increase from FY16 and is anticipated to generate \$229,342 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	104,353	96,686	99,976	229,342	129,366
Miscellaneous Revenues	347	41,175	0	0	0
Less 5% Statutory Reduction	0	0	-4,999	-11,467	-6,468
Transfers In	179,064	829	0	0	0
Fund Balance	0	0	76,068	83,350	7,282
Total Revenues:	\$283,764	\$138,691	\$171,045	\$301,225	\$130,180

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	108,000	151,048	142,449	261,925	119,476
Transfers Out	28,652	35,910	28,596	39,300	10,704
Total Expenditures:	\$136,652	\$186,958	\$171,045	\$301,225	\$130,180

**FUND 128-SUBDIVISION POND MSBU
BASS SLOUGH**

COST CENTER SUMMARY - (9356):

TRENDS & ISSUES:

The Bass Slough MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's set boundaries. The subdivision pond maintenance services for this MSBU was previously budgeted in Fund 113-Buenaventura Lakes MSBU. To be consistent with other areas of the County, these services were established as a part of the Neighborhood Serving Subdivision Pond Maintenance Program by Resolution 12-078R effective October 1, 2012.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$68.69 per ERU, which is an increase from FY16 and is anticipated to generate \$113,572 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	48,168	38,681	68,649	113,572	44,923
Miscellaneous Revenues	274	127	0	0	0
Less 5% Statutory Reduction	0	0	-3,432	-5,679	-2,247
Transfers In	40,063	0	0	0	0
Fund Balance	0	0	3,096	11,192	8,096
Total Revenues:	\$88,505	\$38,808	\$68,313	\$119,085	\$50,772

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	56,970	70,015	53,114	97,672	44,558
Transfers Out	16,460	18,917	15,199	21,413	6,214
Total Expenditures:	\$73,430	\$88,932	\$68,313	\$119,085	\$50,772

**FUND 128-SUBDIVISION POND MSBU
SILVER LAKE DRIVE**

COST CENTER SUMMARY - (9360):

TRENDS & ISSUES:

The Silver Lake Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of the dedicated storm water management systems within this MSBU's established boundaries. In Fiscal Year 2012 the Silver Lake Drive MSBU was created under the Maintenance of Silver Lake Drive Subdivision Ponds Assessment Resolution No. 12-103R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$33.74 per ERU, which is a reduction from FY16 and is anticipated to generate \$1,417 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	2,311	3,597	2,238	1,417	-821
Miscellaneous Revenues	27	34	0	0	0
Less 5% Statutory Reduction	0	0	-112	-71	41
Transfers In	0	184	0	0	0
Fund Balance	0	0	1,805	1,860	55
Total Revenues:	\$2,338	\$3,815	\$3,931	\$3,206	-\$725

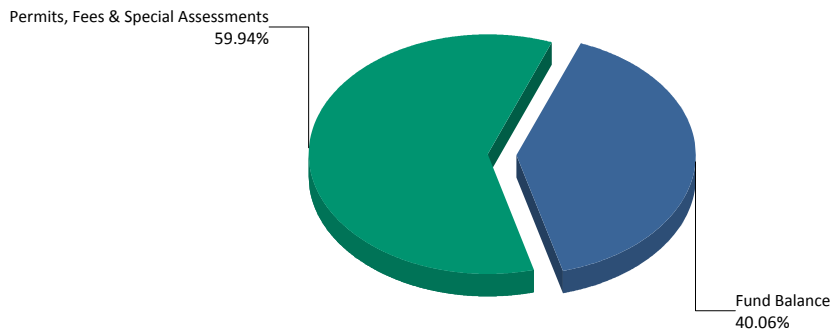
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,540	1,577	3,128	2,676	-452
Transfers Out	630	808	803	530	-273
Total Expenditures:	\$2,170	\$2,385	\$3,931	\$3,206	-\$725

FUND 129-STREET LIGHTING MSBU

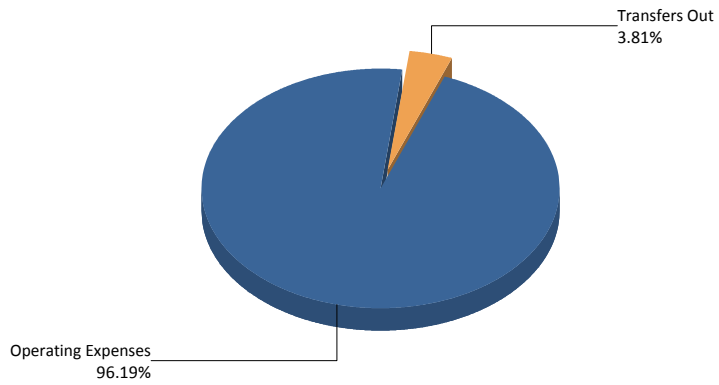
PROGRAMS & SERVICES

Street Lighting

Revenues



Expenditures



FUND 129-STREET LIGHTING MSBU

FUND SUMMARY:

TRENDS & ISSUES:

The Board is authorized to create 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 benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed therein. Fund 129 was created through a conversion of MSTUs to MSBUs under the Local Improvement and Service Assessment Ordinance. Included in this Fund are 32 MSBUs to which funding will be provided to cover costs associated with the repair and maintenance of the streetlight systems within the subdivisions that receive the benefit. The Transfers Out to the General Fund is for the support of administrative services. This Fund's overall budget reflects a decrease of 8% from the FY16 Adopted Budget.

REVENUES:

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving similar 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. These fees are levied and collected through the yearly real-estate tax bill. This revenue source increased 41% to provide funding for individual MSBUs. This Fund is also supported by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	325,024	272,809	299,667	240,700	-58,967
Miscellaneous Revenues	2,191	2,220	0	0	0
Less 5% Statutory Reduction	0	0	-15,097	-12,035	3,062
Transfers In	161,410	17,521	0	0	0
Fund Balance	0	0	139,630	160,886	21,256
Total Revenues:	\$488,625	\$292,550	\$424,200	\$389,551	\$-34,649

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	292,655	283,165	410,912	374,705	-36,207
Transfers Out	14,119	16,216	13,288	14,846	1,558
Total Expenditures:	\$306,774	\$299,381	\$424,200	\$389,551	\$-34,649

**FUND 129-STREET LIGHTING MSBU
TURNBERRY RESERVE**

COST CENTER SUMMARY - (9208):

TRENDS & ISSUES:

The Turnberry Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$115.64 per platted lot, which is an increase from FY16 and is anticipated to generate \$43,134 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	26,878	29,122	30,261	43,134	12,873
Miscellaneous Revenues	122	80	0	0	0
Less 5% Statutory Reduction	0	0	-1,513	-2,157	-644
Fund Balance	0	0	6,556	8,544	1,988
Total Revenues:	\$27,000	\$29,203	\$35,304	\$49,521	\$14,217

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	26,584	26,776	34,196	47,909	13,713
Transfers Out	1,469	1,697	1,108	1,612	504
Total Expenditures:	\$28,053	\$28,473	\$35,304	\$49,521	\$14,217

**FUND 129-STREET LIGHTING MSBU
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

The Orange Vista MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$12.12 per platted lot, which is a reduction from FY16 and is anticipated to generate \$982 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	1,771	2,990	3,109	982	-2,127
Miscellaneous Revenues	22	15	0	0	0
Less 5% Statutory Reduction	0	0	-155	-49	106
Fund Balance	0	0	0	1,988	1,988
Total Revenues:	\$1,792	\$3,005	\$2,954	\$2,921	-\$33

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,153	2,070	2,862	2,805	-57
Transfers Out	122	141	92	116	24
Total Expenditures:	\$2,275	\$2,211	\$2,954	\$2,921	-\$33

**FUND 129-STREET LIGHTING MSBU
INDIAN POINT**

COST CENTER SUMMARY - (9222):

TRENDS & ISSUES:

The Indian Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$26.67 per platted lot, which is a reduction from FY16 and is anticipated to generate \$13,068 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	12,857	13,117	14,955	13,068	-1,887
Miscellaneous Revenues	77	48	0	0	0
Less 5% Statutory Reduction	0	0	-748	-653	95
Fund Balance	0	0	2,001	3,904	1,903
Total Revenues:	\$12,934	\$13,165	\$16,208	\$16,319	\$111

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	13,566	12,940	15,700	15,674	-26
Transfers Out	784	849	508	645	137
Total Expenditures:	\$14,350	\$13,789	\$16,208	\$16,319	\$111

**FUND 129-STREET LIGHTING MSBU
WILDERNESS**

COST CENTER SUMMARY - (9225):

TRENDS & ISSUES:

The Wilderness MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$32.95 per platted lot, which is a reduction from FY16 and is anticipated to generate \$8,007 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	8,823	7,731	11,608	8,007	-3,601
Miscellaneous Revenues	55	25	0	0	0
Less 5% Statutory Reduction	0	0	-580	-400	180
Fund Balance	0	0	0	3,443	3,443
Total Revenues:	\$8,878	\$7,756	\$11,028	\$11,050	\$22

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	8,819	8,246	10,683	10,612	-71
Transfers Out	490	537	345	438	93
Total Expenditures:	\$9,309	\$8,783	\$11,028	\$11,050	\$22

**FUND 129-STREET LIGHTING MSBU
REGAL OAK SHORES UNT VIII**

COST CENTER SUMMARY - (9229):

TRENDS & ISSUES:

The Regal Oak Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$47.10 per platted lot, which is a reduction from FY16 and is anticipated to generate \$1,931 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	3,022	2,161	3,177	1,931	-1,246
Miscellaneous Revenues	20	28	0	0	0
Less 5% Statutory Reduction	0	0	-159	-97	62
Fund Balance	0	0	0	1,184	1,184
Total Revenues:	\$3,043	\$2,189	\$3,018	\$3,018	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,328	2,167	2,924	2,899	-25
Transfers Out	127	147	94	119	25
Total Expenditures:	\$2,455	\$2,314	\$3,018	\$3,018	\$0

**FUND 129-STREET LIGHTING MSBU
SAILFISH COURT**

COST CENTER SUMMARY - (9233):

TRENDS & ISSUES:

The Sailfish Court MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$65.00 per platted lot, which remains the same as FY16 and is anticipated to generate \$1,040 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	1,389	162	0	1,040	1,040
Miscellaneous Revenues	13	5	0	0	0
Less 5% Statutory Reduction	0	0	-52	-52	0
Fund Balance	0	0	1,040	7	-1,033
Total Revenues:	\$1,402	\$167	\$988	\$995	\$7

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	735	675	957	956	-1
Transfers Out	67	0	31	39	8
Total Expenditures:	\$802	\$675	\$988	\$995	\$7

**FUND 129-STREET LIGHTING MSBU
WOODS AT KINGS CREST**

COST CENTER SUMMARY - (9234):

TRENDS & ISSUES:

The Woods at King's Crest MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$13.03 per platted lot, which is a reduction from FY16 and is anticipated to generate \$1,577 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	2,328	1,875	3,177	1,577	-1,600
Miscellaneous Revenues	19	12	0	0	0
Less 5% Statutory Reduction	0	0	-159	-79	80
Fund Balance	0	0	0	1,514	1,514
Total Revenues:	\$2,348	\$1,887	\$3,018	\$3,012	-\$6

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,090	1,987	2,924	2,893	-31
Transfers Out	147	147	94	119	25
Total Expenditures:	\$2,237	\$2,134	\$3,018	\$3,012	-\$6

**FUND 129-STREET LIGHTING MSBU
PINE GROVE PARK MSBU**

COST CENTER SUMMARY - (9242):

TRENDS & ISSUES:

The Pine Grove Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-069R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$10.59 per platted lot, which is a reduction from FY16 and is anticipated to generate \$5,613 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	4,272	6,635	6,848	5,613	-1,235
Miscellaneous Revenues	33	47	0	0	0
Less 5% Statutory Reduction	0	0	-342	-281	61
Fund Balance	0	0	0	1,087	1,087
Total Revenues:	\$4,305	\$6,682	\$6,506	\$6,419	-\$87

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	5,933	5,527	6,303	6,166	-137
Transfers Out	269	311	203	253	50
Total Expenditures:	\$6,202	\$5,838	\$6,506	\$6,419	-\$87

**FUND 129-STREET LIGHTING MSBU
HILLIARD PLACE MSBU**

COST CENTER SUMMARY - (9243):

TRENDS & ISSUES:

The Hilliard Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

No assessment rate was adopted for Fiscal Year 2017 as sufficient Fund Balance is available to sustain this MSBU.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	1,192	0	978	0	-978
Miscellaneous Revenues	23	9	0	0	0
Less 5% Statutory Reduction	0	0	-49	0	49
Fund Balance	0	0	0	1,142	1,142
Total Revenues:	\$1,215	\$9	\$929	\$1,142	\$213

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	585	532	900	1,096	196
Transfers Out	49	84	29	46	17
Total Expenditures:	\$634	\$616	\$929	\$1,142	\$213

**FUND 129-STREET LIGHTING MSBU
ADRIANE PARK MSBU**

COST CENTER SUMMARY - (9249):

TRENDS & ISSUES:

The Adriane Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$78.82 per platted lot, which is a reduction from FY16 and is anticipated to generate \$4,335 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	5,357	4,359	5,499	4,335	-1,164
Miscellaneous Revenues	20	11	0	0	0
Less 5% Statutory Reduction	0	0	-275	-217	58
Fund Balance	0	0	0	1,126	1,126
Total Revenues:	\$5,377	\$4,370	\$5,224	\$5,244	\$20

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	4,522	4,379	5,061	5,037	-24
Transfers Out	220	254	163	207	44
Total Expenditures:	\$4,742	\$4,633	\$5,224	\$5,244	\$20

**FUND 129-STREET LIGHTING MSBU
COUNTRY CROSSING**

COST CENTER SUMMARY - (9254):

TRENDS & ISSUES:

The Country Crossing MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$23.67 per platted lot, which is a reduction from FY16 and is anticipated to generate \$4,024 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	5,079	4,284	5,918	4,024	-1,894
Miscellaneous Revenues	41	23	0	0	0
Less 5% Statutory Reduction	0	0	-296	-201	95
Fund Balance	0	0	750	2,562	1,812
Total Revenues:	\$5,120	\$4,307	\$6,372	\$6,385	\$13

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	4,513	4,250	6,172	6,132	-40
Transfers Out	294	339	200	253	53
Total Expenditures:	\$4,807	\$4,589	\$6,372	\$6,385	\$13

**FUND 129-STREET LIGHTING MSBU
HAMILTON'S RESERVE**

COST CENTER SUMMARY - (9256):

TRENDS & ISSUES:

The Hamilton's Reserve MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$24.08 per platted lot, which is a reduction from FY16 and is anticipated to generate \$5,129 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	9,077	6,954	8,556	5,129	-3,427
Miscellaneous Revenues	55	37	0	0	0
Less 5% Statutory Reduction	0	0	-428	-256	172
Fund Balance	0	0	0	3,254	3,254
Total Revenues:	\$9,131	\$6,991	\$8,128	\$8,127	-\$1

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	6,566	6,193	7,874	7,805	-69
Transfers Out	367	396	254	322	68
Total Expenditures:	\$6,933	\$6,589	\$8,128	\$8,127	-\$1

**FUND 129-STREET LIGHTING MSBU
HYDE PARK**

COST CENTER SUMMARY - (9257):

TRENDS & ISSUES:

The Hyde Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$36.15 per platted lot and is anticipated to generate \$1,229 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	1,429	1,202	0	1,229	1,229
Miscellaneous Revenues	9	7	0	0	0
Less 5% Statutory Reduction	0	0	-62	-61	1
Fund Balance	0	0	1,243	0	-1,243
Total Revenues:	\$1,438	\$1,209	\$1,181	\$1,168	-\$13

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	970	969	1,144	1,123	-21
Transfers Out	59	57	37	45	8
Total Expenditures:	\$1,029	\$1,026	\$1,181	\$1,168	-\$13

**FUND 129-STREET LIGHTING MSBU
MORELAND ESTATE**

COST CENTER SUMMARY - (9260):

TRENDS & ISSUES:

The Moreland Estate MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$22.25 per platted lot, which is a reduction from FY16 and is anticipated to generate \$1,624 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	2,739	2,240	2,324	1,624	-700
Miscellaneous Revenues	17	13	0	0	0
Less 5% Statutory Reduction	0	0	-116	-81	35
Fund Balance	0	0	500	1,122	622
Total Revenues:	\$2,756	\$2,254	\$2,708	\$2,665	-\$43

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,092	1,990	2,623	2,559	-64
Transfers Out	113	130	85	106	21
Total Expenditures:	\$2,205	\$2,120	\$2,708	\$2,665	-\$43

**FUND 129-STREET LIGHTING MSBU
NEPTUNE SHORES**

COST CENTER SUMMARY - (9262):

TRENDS & ISSUES:

The Neptune Shores MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$36.29 per platted lot, which is an increase from FY16 and is anticipated to generate \$617 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	598	600	75	617	542
Miscellaneous Revenues	12	10	0	0	0
Less 5% Statutory Reduction	0	0	-4	-31	-27
Fund Balance	0	0	500	0	-500
Total Revenues:	\$610	\$609	\$571	\$586	\$15

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	236	225	553	563	10
Transfers Out	24	28	18	23	5
Total Expenditures:	\$260	\$253	\$571	\$586	\$15

**FUND 129-STREET LIGHTING MSBU
PEBBLE POINT**

COST CENTER SUMMARY - (9264):

TRENDS & ISSUES:

The Pebble Point MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$15.39 per platted lot, which is a reduction from FY16 and is anticipated to generate \$7,880 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	7,872	5,962	10,388	7,880	-2,508
Miscellaneous Revenues	49	19	0	0	0
Less 5% Statutory Reduction	0	0	-519	-394	125
Fund Balance	0	0	0	2,431	2,431
Total Revenues:	\$7,921	\$5,981	\$9,869	\$9,917	\$48

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	7,754	7,359	9,561	9,525	-36
Transfers Out	490	481	308	392	84
Total Expenditures:	\$8,244	\$7,840	\$9,869	\$9,917	\$48

**FUND 129-STREET LIGHTING MSBU
WHISPERING OAKS**

COST CENTER SUMMARY - (9280):

TRENDS & ISSUES:

The Whispering Oaks MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$23.57 per platted lot, which is a reduction from FY16 and is anticipated to generate \$1,603 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	3,105	1,711	3,177	1,603	-1,574
Miscellaneous Revenues	33	16	0	0	0
Less 5% Statutory Reduction	0	0	-159	-80	79
Fund Balance	0	0	0	1,489	1,489
Total Revenues:	\$3,139	\$1,727	\$3,018	\$3,012	-\$6

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,201	2,077	2,924	2,892	-32
Transfers Out	127	147	94	120	26
Total Expenditures:	\$2,328	\$2,224	\$3,018	\$3,012	-\$6

**FUND 129-STREET LIGHTING MSBU
BRIGHTON PLACE**

COST CENTER SUMMARY - (9283):

TRENDS & ISSUES:

The Brighton Place MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$37.23 per platted lot, which is a reduction from FY16 and is anticipated to generate \$1,638 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	3,803	2,248	3,300	1,638	-1,662
Miscellaneous Revenues	19	9	0	0	0
Less 5% Statutory Reduction	0	0	-165	-82	83
Fund Balance	0	0	0	1,571	1,571
Total Revenues:	\$3,822	\$2,257	\$3,135	\$3,127	-\$8

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,929	2,439	3,037	3,003	-34
Transfers Out	157	181	98	124	26
Total Expenditures:	\$3,086	\$2,620	\$3,135	\$3,127	-\$8

**FUND 129-STREET LIGHTING MSBU
PINE GROVE ESTATES**

COST CENTER SUMMARY - (9284):

TRENDS & ISSUES:

The Pine Grove Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$30.85 per platted lot, which is an increase from FY16 and is anticipated to generate \$617 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	711	0	288	617	329
Miscellaneous Revenues	17	8	0	0	0
Less 5% Statutory Reduction	0	0	-14	-31	-17
Fund Balance	0	0	300	0	-300
Total Revenues:	\$728	\$8	\$574	\$586	\$12

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	308	318	556	563	7
Transfers Out	29	75	18	23	5
Total Expenditures:	\$337	\$393	\$574	\$586	\$12

**FUND 129-STREET LIGHTING MSBU
QUAIL WOOD**

COST CENTER SUMMARY - (9286):

TRENDS & ISSUES:

The Quail Wood MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 11-068R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$84.81 per platted lot, which is an increase from FY16 and is anticipated to generate \$4,834 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	3,566	863	897	4,834	3,937
Miscellaneous Revenues	26	5	0	0	0
Less 5% Statutory Reduction	0	0	-45	-242	-197
Fund Balance	0	0	2,057	0	-2,057
Total Revenues:	\$3,592	\$868	\$2,909	\$4,592	\$1,683

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	2,360	2,317	2,817	4,412	1,595
Transfers Out	147	141	92	180	88
Total Expenditures:	\$2,507	\$2,458	\$2,909	\$4,592	\$1,683

**FUND 129-STREET LIGHTING MSBU
WREN DRIVE**

COST CENTER SUMMARY - (9287):

TRENDS & ISSUES:

The Wren Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$51.33 per platted lot and is anticipated to generate \$616 in revenue to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	718	0	0	616	616
Miscellaneous Revenues	14	6	0	0	0
Less 5% Statutory Reduction	0	0	0	-31	-31
Fund Balance	0	0	744	0	-744
Total Revenues:	\$732	\$6	\$744	\$585	-\$159

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	319	360	720	562	-158
Transfers Out	29	36	24	23	-1
Total Expenditures:	\$348	\$396	\$744	\$585	-\$159

**FUND 129-STREET LIGHTING MSBU
LANDINGS@LAKE RUNNYMEADE MSBU**

COST CENTER SUMMARY - (9295):

TRENDS & ISSUES:

The Landings at Lake Runnymede MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R. The Landings at Lake Runnymede MSBU was annexed in Fiscal Year 2012 into the City of St. Cloud by the City's Ordinance No. 2012-07.

REVENUES:

No assessment rate was adopted for Fiscal Year 2017 as services are no longer provided. The disposition of remaining Fund Balance will be provided for when the MSBU is repealed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	12	8	0	0	0
Fund Balance	0	0	1,074	1,082	8
Total Revenues:	\$12	\$8	\$1,074	\$1,082	\$8

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	1,074	1,082	8
Total Expenditures:	\$0	\$0	\$1,074	\$1,082	\$8

**FUND 129-STREET LIGHTING MSBU
ROLLING HILLS ESTATES**

COST CENTER SUMMARY - (9297):

TRENDS & ISSUES:

The Rolling Hills Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$127.11 per platted lot, which is a reduction from FY16 and is anticipated to generate \$24,278 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	17,428	21,874	25,665	24,278	-1,387
Miscellaneous Revenues	92	58	0	0	0
Less 5% Statutory Reduction	0	0	-1,283	-1,214	69
Fund Balance	0	0	0	1,490	1,490
Total Revenues:	\$17,520	\$21,932	\$24,382	\$24,554	\$172

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	20,995	21,312	23,620	23,587	-33
Transfers Out	1,225	1,131	762	967	205
Total Expenditures:	\$22,220	\$22,443	\$24,382	\$24,554	\$172

**FUND 129-STREET LIGHTING MSBU
KALIGA DR MSBU**

COST CENTER SUMMARY - (9298):

TRENDS & ISSUES:

The Kaliga Drive MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$32.05 per platted lot, which is a slight reduction from FY16 and is anticipated to generate \$2,468 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	2,535	2,428	2,487	2,468	-19
Miscellaneous Revenues	35	29	0	0	0
Less 5% Statutory Reduction	0	0	-124	-123	1
Total Revenues:	\$2,570	\$2,457	\$2,363	\$2,345	-\$18

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	1,821	1,800	2,289	2,253	-36
Transfers Out	103	113	74	92	18
Total Expenditures:	\$1,924	\$1,913	\$2,363	\$2,345	-\$18

**FUND 129-STREET LIGHTING MSBU
CHISHOLM ESTATES**

COST CENTER SUMMARY - (9303):

TRENDS & ISSUES:

The Chisholm Estates MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$276.61 per platted lot, which is an increase from FY16 and is anticipated to generate \$16,320 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	21,780	9,175	12,938	16,320	3,382
Miscellaneous Revenues	135	53	0	0	0
Less 5% Statutory Reduction	0	0	-647	-816	-169
Fund Balance	0	0	4,221	1,212	-3,009
Total Revenues:	\$21,915	\$9,228	\$16,512	\$16,716	\$204

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	13,566	11,399	15,993	16,057	64
Transfers Out	833	937	519	659	140
Total Expenditures:	\$14,399	\$12,336	\$16,512	\$16,716	\$204

**FUND 129-STREET LIGHTING MSBU
LEGACY PARK**

COST CENTER SUMMARY - (9309):

TRENDS & ISSUES:

The Legacy Park MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Association.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$228.60 per platted lot, which is an increase from FY16 and is anticipated to generate \$32,919 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	38,243	36,718	32,180	32,919	739
Miscellaneous Revenues	521	67	0	0	0
Less 5% Statutory Reduction	0	0	-1,609	-1,646	-37
Fund Balance	0	0	5,000	4,602	-398
Total Revenues:	\$38,765	\$36,785	\$35,571	\$35,875	\$304

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	31,991	32,601	34,456	34,460	4
Transfers Out	0	1,738	1,115	1,415	300
Total Expenditures:	\$31,991	\$34,339	\$35,571	\$35,875	\$304

**FUND 129-STREET LIGHTING MSBU
SOUTHPORT BAY**

COST CENTER SUMMARY - (9311):

TRENDS & ISSUES:

The Southport Bay MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-050R.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$72.86 per platted lot, which is a reduction from FY16 and is anticipated to generate \$8,525 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	8,830	11,409	11,815	8,525	-3,290
Miscellaneous Revenues	65	57	0	0	0
Less 5% Statutory Reduction	0	0	-591	-426	165
Fund Balance	0	0	500	3,658	3,158
Total Revenues:	\$8,896	\$11,465	\$11,724	\$11,757	\$33

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	8,404	8,105	11,357	11,291	-66
Transfers Out	490	537	367	466	99
Total Expenditures:	\$8,894	\$8,642	\$11,724	\$11,757	\$33

**FUND 129-STREET LIGHTING MSBU
ALAMO ESTATES & OAK POINTE**

COST CENTER SUMMARY - (9353):

TRENDS & ISSUES:

The Alamo Estates & Oak Pointe MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Local Improvement and Assessment Ordinance No. 10-10 and the Street Lighting Assessment Resolution No. 10-068R. The Alamo Estates & Oak Pointe MSBU were combined from two individual MSBU's to provide maximum benefits to the property owners and areas being served.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$28.96 per platted lot, which is a reduction from FY16 and is anticipated to generate \$5,532 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	7,756	7,022	7,695	5,532	-2,163
Miscellaneous Revenues	18	13	0	0	0
Less 5% Statutory Reduction	0	0	-385	-277	108
Fund Balance	0	0	0	2,070	2,070
Total Revenues:	\$7,775	\$7,035	\$7,310	\$7,325	\$15

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	6,728	6,398	7,082	7,035	-47
Transfers Out	318	379	228	290	62
Total Expenditures:	\$7,046	\$6,777	\$7,310	\$7,325	\$15

**FUND 129-STREET LIGHTING MSBU
BVL STREET LIGHTING**

COST CENTER SUMMARY - (9357):

TRENDS & ISSUES:

The BVL Street Lighting MSBU was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. The street lighting services for this MSBU were previously budgeted in Fund 113-Buenaventura Lakes MSBU, however, Resolution No. 12-079R establishes the above services for this MSBU under this Fund.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$1.36 per platted lot, which is a reduction from FY16 and is anticipated to generate \$8,318 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	93,573	82,560	61,170	8,318	-52,852
Miscellaneous Revenues	495	1,465	0	0	0
Less 5% Statutory Reduction	0	0	-3,058	-416	2,642
Transfers In	158,918	757	0	0	0
Fund Balance	0	0	113,144	106,948	-6,196
Total Revenues:	\$252,986	\$84,782	\$171,256	\$114,850	-\$56,406

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	86,955	82,721	165,828	110,241	-55,587
Transfers Out	4,408	5,051	5,428	4,609	-819
Total Expenditures:	\$91,363	\$87,772	\$171,256	\$114,850	-\$56,406

**FUND 129-STREET LIGHTING MSBU
PLAZA DRIVE**

COST CENTER SUMMARY - (9358):

TRENDS & ISSUES:

The Plaza Drive Street Lighting MSBU, which only includes commercial properties, was established for the purpose of funding the repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. Resolution No. 12-079R establishes the above services for this MSBU under this Fund.

REVENUES:

The assessment rate for Fiscal Year 2017 is \$0.01 per square foot and is anticipated to generate \$1,407 in revenues to provide the above services. Although no appropriation is reflected for prior year, funding was adopted by the BOCC but was erroneously omitted from the FY16 Adopted Budget but was amended during the 1st Budget Amendment for FY16. Fund Balance provides the additional revenue needed for FY17.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	1,328	1,364	0	1,407	1,407
Miscellaneous Revenues	21	35	0	0	0
Less 5% Statutory Reduction	0	0	0	-70	-70
Transfers In	2,492	15	0	0	0
Fund Balance	0	0	0	3,447	3,447
Total Revenues:	\$3,841	\$1,414	\$0	\$4,784	\$4,784

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	655	777	0	4,784	4,784
Transfers Out	54	113	0	0	0
Total Expenditures:	\$709	\$890	\$0	\$4,784	\$4,784

**FUND 129-STREET LIGHTING MSBU
BLACKSTONE**

COST CENTER SUMMARY - (9362):

TRENDS & ISSUES:

The Blackstone Street Lighting MSBU was established for the purpose of funding the lighting cost, repair, maintenance, operation, and improvement of street lighting within this MSBU's set boundaries. This subdivision was converted into an MSBU under the Initial Assessment Resolution No. 13-044R per the request of the Homeowners Associations.

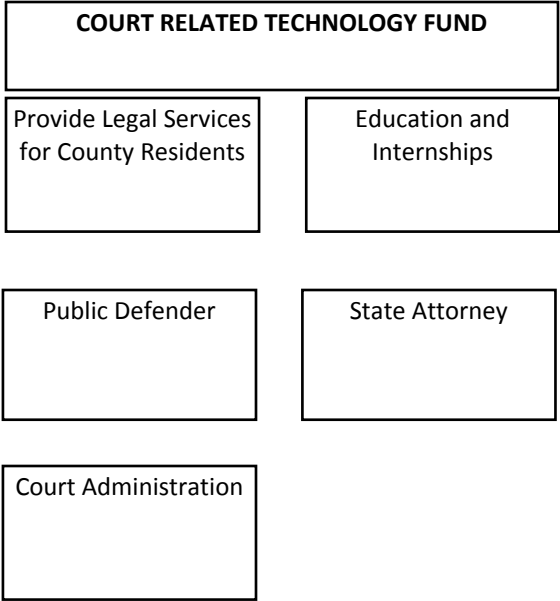
REVENUES:

The assessment rate for Fiscal Year 2017 is \$302.62 per platted lot, which is an increase from FY16 and is anticipated to generate \$30,565 in revenues to provide the above services.

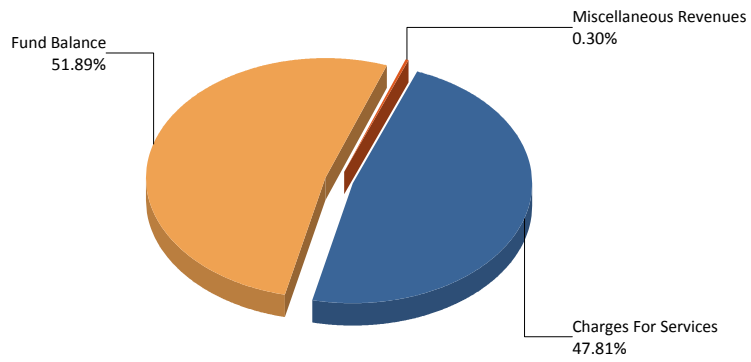
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	26,135	5,204	30,312	30,565	253
Miscellaneous Revenues	93	-3	0	0	0
Less 5% Statutory Reduction	0	0	-1,516	-1,528	-12
Transfers In	0	16,749	0	0	0
Total Revenues:	\$26,228	\$21,950	\$28,796	\$29,037	\$241

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	23,377	23,657	27,922	27,927	5
Transfers Out	1,077	0	874	1,110	236
Total Expenditures:	\$24,454	\$23,657	\$28,796	\$29,037	\$241

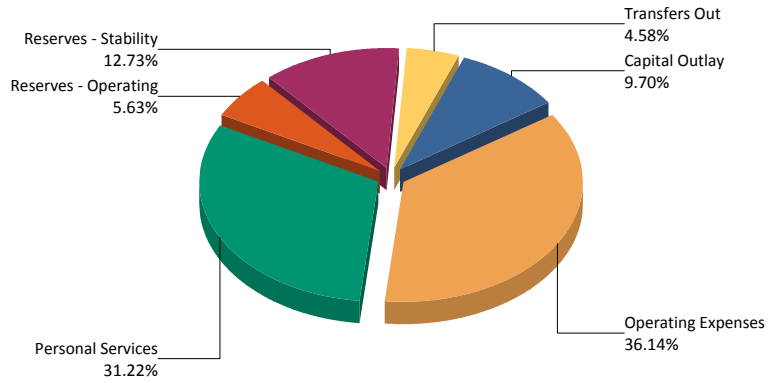
FUND 130-COURT RELATED TECHNOLOGY FUND



Revenues



Expenditures



FUND 130-COURT RELATED TECHNOLOGY FUND

FUND SUMMARY:

TRENDS & ISSUES:

Funding supports budget requests of the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers. A total of 5 FTEs are allocated to the Court Related Technology Fund, which remains unchanged from the FY16 Adopted Budget. Personal Services decreased 0.54%, due to staff adjustment which was offset by a 3.5% across the board raise for all eligible non-IAF employees. Operating Expenses increased 9.4%, primarily due to cost associated with software Licenses. Capital Outlay includes funding for computer hardware and Server File and Backup upgrades.

REVENUES:

Revenues collected are based on \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court. Other sources of revenue include interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	690,232	777,372	756,100	719,002	-37,098
Miscellaneous Revenues	10,027	5,940	4,500	4,500	0
Less 5% Statutory Reduction	0	0	-38,030	-36,175	1,855
Transfers In	0	3,551	227,502	0	-227,502
Fund Balance	0	0	696,128	780,268	84,140
Total Revenues:	\$700,259	\$786,863	\$1,646,200	\$1,467,595	\$-178,605

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	432,706	447,990	460,627	458,143	-2,484
Operating Expenses	512,123	515,625	484,800	530,384	45,584
Capital Outlay	145,772	184,641	435,900	142,400	-293,500
Transfers Out	91,685	46,456	61,204	67,236	6,032
Reserves - Operating	0	0	203,669	82,575	-121,094
Reserves - Stability	0	0	0	186,857	186,857
Total Expenditures:	\$1,182,286	\$1,194,712	\$1,646,200	\$1,467,595	\$-178,605

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	5.00	5.00	5.00	5.00	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	5.00	5.00	5.00	5.00	0.00

**FUND 130-COURT RELATED TECHNOLOGY FUND
COURT ADMINISTRATION**

COST CENTER SUMMARY - (1511):

TRENDS & ISSUES:

The Court Administration office provides administrative support to all Judges of the Ninth Judicial Circuit Courts and also supports and manages various programs of non-judicial court functions. The FY17 Adopted Budget for Personal Services decreased by 0.5% from FY16 Adopted Budget due to the reclassification of one position and a vacant position that was filled, which offset the increase from a 3.5% across the board raise for eligible non-union employees. Operating Expenses increased by 14.04% or \$13, 494 due to cost associate with Training, Travel and Per Diem. Capital Outlay reflects funding primarily for the wireless network upgrades at the court house.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	432,706	447,990	460,627	458,143	-2,484
Operating Expenses	169,004	215,676	96,112	109,606	13,494
Capital Outlay	121,257	152,872	362,400	90,400	-272,000
Total Expenditures:	\$722,967	\$816,539	\$919,139	\$658,149	-\$260,990

**FUND 130-COURT RELATED TECHNOLOGY FUND
STATE ATTORNEY**

COST CENTER SUMMARY - (1551):

TRENDS & ISSUES:

The ultimate goal of the State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. This Office is funded by a State appropriation and also by County funds as specified in section 29.008, Florida Statutes. Under this Statute, the County is directed to pay for facility, maintenance, utilities, security, and communication services. The FY17 Adopted Budget increased 6.05% or \$10,590 from the FY16 Adopted Budget due to cost associations with a document management software to support their paperless initiatives.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	62,395	50,614	123,688	155,778	32,090
Capital Outlay	7,835	7,211	51,500	30,000	-21,500
Total Expenditures:	\$70,230	\$57,824	\$175,188	\$185,778	\$10,590

**FUND 130 – COURT TECHNOLOGY FUND
PUBLIC DEFENDER**

DEPARTMENTAL OBJECTIVE:

The Public Defender protects the constitutional and statutory rights of all citizens through effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes.

FY17 GOAL:

The Founding Fathers were concerned that criminal laws, while necessary, could be used by government to suppress the rights of citizens. The Public Defender's office exists to guarantee that the poor or indigent have the right to a fair trial.

HIGHLIGHTS:

We are proud to professionally and competently represent citizens for less than the cost of a single hour of consultation in a local law firm. The average cost per case for public defender representation is less than \$200. While the majority of our work focuses on representing people in court, our trained staff also connects clients with programs dealing with substance abuse, anger management, and a host of other issues aimed at keeping people from returning to court. The Orange/Osceola Public Defender's Office has been a partner in education, teaching school children about how our legal system works and recruiting college students for internships in law, social services, and investigations/criminal justice.

**FUND 130-COURT RELATED TECHNOLOGY FUND
PUBLIC DEFENDER**

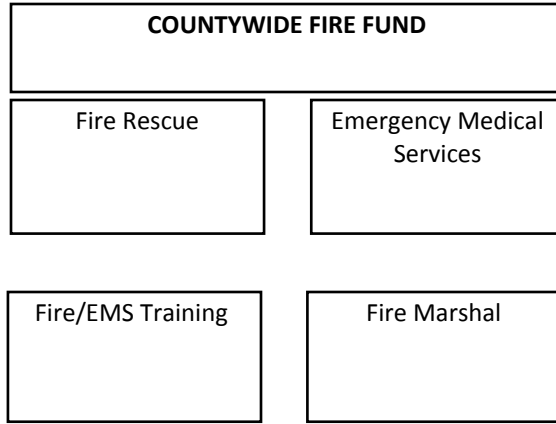
COST CENTER SUMMARY - (1561):

TRENDS & ISSUES:

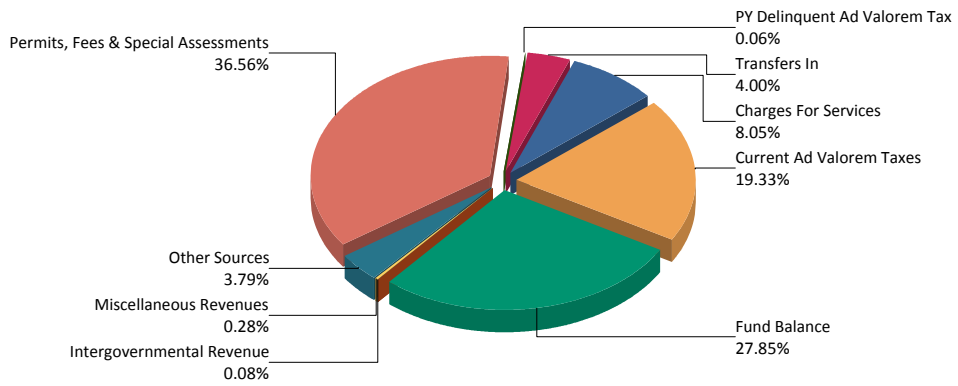
The Public Defender’s office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008. There are no Personal Services paid by the County; however, contractually, IT technical staff is funded yearly by Board approval. There were no changes between the FY16 Adopted Budget and FY17 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	280,724	249,335	265,000	265,000	0
Capital Outlay	16,680	24,558	22,000	22,000	0
Total Expenditures:	\$297,404	\$273,893	\$287,000	\$287,000	\$0

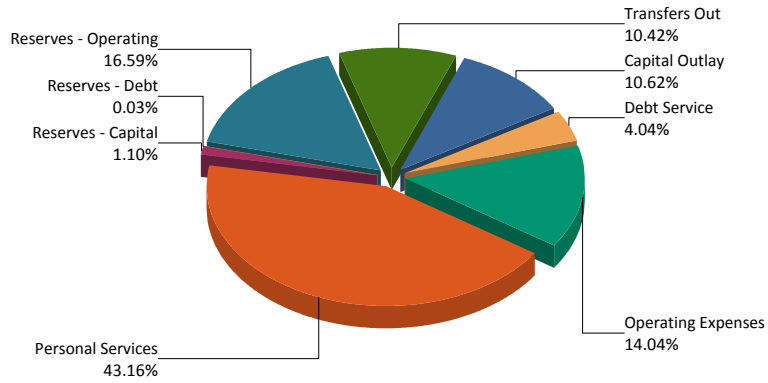
FUND 134-COUNTYWIDE FIRE FUND



Revenues



Expenditures



**FUND 134 – COUNTYWIDE FIRE FUND
FIRE RESCUE AND EMS**

DEPARTMENTAL OBJECTIVE:

The FY17 Fire Rescue & EMS Department budget was developed with the overall goal of increasing the current level of service to the citizens and visitors of Osceola County. This will be accomplished by implementing a Hazardous Materials team along with training 75 Hazardous Materials Technicians. This team will provide the ability to respond and mitigate hazardous materials incidents within the County.

Additionally, and in accordance with a goal included in Osceola County Strategic plan to create great neighborhoods which are safe and livable, a continued emphasis on equipment replacement and facility replacement as reflected in the BVL Fire Station replacement project.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Replacement of Overstreet Fire Station 64:

- In October 2016 the County opened Overstreet Fire Station 64. This station replaced a temporary fire station which was in existence for over fifteen years. The station is a four bay, 12,000 square foot concrete tilt slab construction station housing an ladder company, rescue company and Battalion Chief. This station provides a safe haven during storm events which personnel will not have to evacuate.

Accomplishment #2:

New Engine Company in service for BVL Fire Station:

- On October 1, 2016 Engine 62 went into service at the BVL Fire Station. This was the culmination of many months of work by the Training Division, Fleet Maintenance and the Facility Maintenance Departments. The current station was remodeled to accommodate additional personnel, a reserve engine was equipped, and 12 additional employees were hired and trained to accomplish this objective.

Accomplishment #3:

Implemented business process initiatives within the Life Safety Management Division to improve efficiencies:

- Implemented the use of the FireRMS Occupancy Module to manage Life Safety Management inspection data electronically.
- Completed the scanning of nearly 25% of the historical documents relating to Life Safety Management inspections.

Accomplishment #4:

Gilbert Park Fire Training Facility:

- Finalized the procurement process for the selection of the Construction Manager at Risk and Design and Engineering Services for the Fire Training Facility project.

Accomplishment #5:

Contracted Services:

- Successfully collaborated with the Assistant County Manager's Office to negotiate a successor contract with ADPI for EMS Billing Services, and Penn Credit for Debt Collection Services.

Accomplishment #6:

Staffing Enhancements:

- Transitioned the contracted County Medical Director services into a full time county position, increasing interactions and training with our department.
- Added three full time Shift Division Chief positions to the department. Improving span of control and supervision of operational personnel.

STRATEGIC OBJECTIVES:**Strategic Objective #1:**

Buena Ventura Lakes Fire Station:

- Begin construction of the replacement BVL Fire Station utilizing the adopted design template. The station will be constructed at the 65th Infantry Park in the BVL community.

Strategic Objective #2:

New Medicaid Reimbursement Program:

- Provide all data necessary for consultant to prepare reimbursement request.
- Meet with consultant to resolve any data issues.
- Submit reimbursement request to State by December 31, 2016.

Strategic Objective #3:

Fire Rescue Impact Fee Update:

- Finalize Fire Rescue Impact Fee Study update report for review and approval by County Administration.
- Present final Fire Rescue Impact Fee Study to Board for approval.

Strategic Objective #4:

Efficient and effective deployment of Fire Department resources:

- Upon completion of the installation of the new GPS devices, the department will implement Spillman's Quickest Route which will provide turn by turn navigation to fire and EMS incidents.
- Continue the expansion of the deployment of Opticom (intersection control devices) emitters to include our entire fleet of engines, towers and rescues. This will allow the Department to take advantage of all of the current intersections that have this technology installed. This is a multi-year project.

Strategic Objective #5:

Implement business process initiatives within the Life Safety Management Division to improve efficiencies:

- Working with other county departments on the replacement and implementation of a new permitting software.
- Deployment of new GPS devices on all Inspector vehicles.

Strategic Objective #6:

Establish and define a partnership with Valencia College for the development of the Fire Training Facility:

- Establish land use plan for a commercial driving pad.

Strategic Objective #7:

Continue work with the Public Works Department on construction projects as approved in the Capital Improvement Budget:

- BVL Fire Station
- Fire Training Facility

Strategic Objective #8:

Collaborate with County Administration to negotiate with IAFF 3284 on the next Collective Bargaining Agreement (CBA) to be effective October 1, 2016:

- Meet with IAFF 3284 Representatives a minimum of 12 times per the current CBA.

FUND 134-COUNTYWIDE FIRE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: IT Project Management - 1245, IT Applications Support - 1246, IT Infrastructure - 1247, Human Resources - 1265, Public Safety Projects - 2100, Countywide Fire Protection - 2125, Fire Marshal - 2133, County EMS - 2171, County Fire Protection - 2172, Facilities Management - 4125, Mowing Unit - 4158, Sheriff - 9151, Other Government Support Services - 9819 and Debt Service - 9961. This fund supports 361.55 FTEs, which is an increase of 4 FTEs from the FY16 Adopted Budget for the Medical Director and 3 Shift Division Chief positions. Personal Services increased due to the new positions, a 3.5% across the board raise for all eligible non-IAFF employee and adjustments to employee benefit rates. Operating Expenses and Capital Outlay increased based on the need for Fire/EMS Equipment. Overall, the FY17 Budget increased 11% over the FY16 Adopted Budget.

REVENUES:

The primary funding sources are Special Assessments and Ad Valorem taxes in the unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	13,430,257	14,371,962	15,982,160	17,202,146	1,219,986
PY Delinquent Ad Valorem Tax	108,090	47,192	65,500	50,000	-15,500
Permits, Fees & Special Assessments	22,726,764	25,044,220	34,815,251	32,526,695	-2,288,556
Intergovernmental Revenue	61,517	50,311	72,124	70,551	-1,573
Charges For Services	6,909,350	7,674,228	6,728,491	7,159,613	431,122
Miscellaneous Revenues	371,168	418,605	265,725	252,200	-13,525
Less 5% Statutory Reduction	0	0	-2,896,462	-2,863,061	33,401
Transfers In	2,185,694	3,868,016	3,378,825	3,561,734	182,909
Other Sources	318,621	946,836	0	3,371,659	3,371,659
Fund Balance	0	0	19,181,788	24,774,907	5,593,119
Total Revenues:	\$46,111,460	\$52,421,370	\$77,593,402	\$86,106,444	\$8,513,042

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	31,670,630	33,383,599	35,716,538	37,166,827	1,450,289
Operating Expenses	9,385,719	9,671,929	10,602,918	12,086,597	1,483,679
Capital Outlay	1,215,585	1,099,121	8,889,037	9,142,887	253,850
Debt Service	126,880	169,168	177,626	3,477,311	3,299,685
Transfers Out	5,003,978	5,405,680	5,896,959	8,971,497	3,074,538
Reserves - Operating	0	0	15,337,828	14,288,829	-1,048,999
Reserves - Debt	0	0	25,373	25,373	0
Reserves - Capital	0	0	947,123	947,123	0
Total Expenditures:	\$47,402,792	\$49,729,497	\$77,593,402	\$86,106,444	\$8,513,042

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	344.15	344.05	357.55	361.55	4.00
Part Time:	0.50	0.50	0.00	0.00	0.00
Total Personnel:	344.65	344.55	357.55	361.55	4.00

**FUND 134-COUNTYWIDE FIRE FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY – (1245, 1246 AND 1247):

TRENDS & ISSUES:

Information Technology (IT) is comprised of teams that work on application development, network system operations and helpdesk support/training. In addition, these offices ensure the integrity and security of the information stored and processed on the County’s computer network. The IT Cost Centers within Fund 134 include 1245-IT Project Management, 1246-IT Applications Support and 1247-IT Infrastructure Support. Personal Services increased due to a status change for the Field Services Technician II position as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased 4.9% but maintains the same level of service as the FY16 Adopted Budget. Capital Outlay includes funding for software and Licensing.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	94,171	120,495	120,659	129,003	8,344
Operating Expenses	245,427	250,169	389,922	409,026	19,104
Capital Outlay	76,397	99,579	104,200	149,271	45,071
Total Expenditures:	\$415,995	\$470,243	\$614,781	\$687,300	\$72,519

**FUND 134-COUNTYWIDE FIRE FUND
HUMAN RESOURCES**

COST CENTER SUMMARY - (1265):

TRENDS & ISSUES:

The functions of the Human Resources Office are to meet the challenges facing an ever changing workplace environment through recruitment, training and retaining of quality staff and limiting liability for the County by ensuring managers and employees are following the rules and regulations established by the Board and government laws. The Countywide Fire Fund has dedicated HR staff to manage the needs of the Fund's 361.55 FTEs. Personal Services decreased due changes in benefit plan selections for the FTEs allocated to this cost center which is offset by a 3.5% across the Board raise for eligible non-IAFF employees. Operating Expenses slightly decreased due changes in Overhead Allocations.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	69,451	88,886	92,420	75,781	-16,639
Operating Expenses	15,009	771	1,148	1,114	-34
Total Expenditures:	\$84,460	\$89,657	\$93,568	\$76,895	-\$16,673

**FUND 134-COUNTYWIDE FIRE FUND
PUBLIC SAFETY PROJECTS**

COST CENTER SUMMARY - (2100):

TRENDS & ISSUES:

This cost center includes Capital Improvement Plan projects for the Countywide Fire Fund. Capital Outlay includes funding for the Overstreet Fire Station, Fire/EMS Equipment and the Reunion Fire Station project.

REVENUES:

The Fund Balance reflects an increase from the FY16 Adopted Budget to account for funding that will be carried over to continue/complete projects for Fire/EMS Equipment.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Fund Balance	0	0	3,561,064	3,804,088	243,024
Total Revenues:	\$0	\$0	\$3,561,064	\$3,804,088	\$243,024

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Capital Outlay	882,337	825,469	8,636,090	8,879,114	243,024
Total Expenditures:	\$882,337	\$825,469	\$8,636,090	\$8,879,114	\$243,024

**FUND 134-COUNTYWIDE FIRE FUND
FIRE MARSHAL**

COST CENTER SUMMARY - (2133):

TRENDS & ISSUES:

This cost center provides funding to support Fire Marshal staff. Personal Services increased primarily as a result of the 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased due to increases in Bank Charges.

REVENUES:

Revenues in this cost center include Permits, Fees & Special Assessments which reflect fees or any fines used for the sole purpose of carrying out the local government's responsibilities in enforcing standards. Revenue decreased slightly over the FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	71,632	84,379	102,150	90,309	-11,841
Charges For Services	355,593	619,930	373,491	380,629	7,138
Miscellaneous Revenues	0	3,345	0	0	0
Less 5% Statutory Reduction	0	0	-23,782	-23,547	235
Total Revenues:	\$427,225	\$707,654	\$451,859	\$447,391	-\$4,468

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	622,639	648,538	736,986	781,988	45,002
Operating Expenses	90,014	71,995	89,053	98,097	9,044
Capital Outlay	21,109	1,800	0	0	0
Total Expenditures:	\$733,762	\$722,332	\$826,039	\$880,085	\$54,046

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY EMS**

COST CENTER SUMMARY - (2171):

TRENDS & ISSUES:

This cost center provides funding to Support EMS services and supports 3 FTEs which is an increase of 1 FTE from the FY16 Adopted Budget due to the Medical Director position. Personal Services increased due to the new position as well as a 3.5% across the Board raise for eligible non-IAFF employees. Operating Expenses increased 15.2% over the FY16 Adopted Budget for write off of ambulance collections. Capital Outlay provides funding for the equipment replacement.

REVENUES:

Emergency Medical Services (EMS), an MSTU for the County's unincorporated area, provides ambulatory care and emergency paramedic attention. This cost center records Current Ad Valorem Taxes, Charges for Services and Miscellaneous Revenues. Current Ad Valorem Taxes are property taxes that are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusions and exceptions.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	13,430,257	14,371,962	15,982,160	17,202,146	1,219,986
PY Delinquent Ad Valorem Tax	108,090	47,192	65,500	50,000	-15,500
Charges For Services	6,443,012	6,937,789	6,250,000	6,673,984	423,984
Miscellaneous Revenues	34,815	38,775	30,725	36,862	6,137
Less 5% Statutory Reduction	0	0	-1,116,419	-1,198,150	-81,731
Other Sources	283,822	303,730	0	0	0
Total Revenues:	\$20,299,996	\$21,699,448	\$21,211,966	\$22,764,842	\$1,552,876

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	88,749	103,440	108,491	209,384	100,893
Operating Expenses	4,379,128	4,855,143	4,323,622	4,979,278	655,656
Capital Outlay	12,675	16,000	57,612	3,300	-54,312
Transfers Out	282,600	0	0	0	0
Total Expenditures:	\$4,763,152	\$4,974,583	\$4,489,725	\$5,191,962	\$702,237

**FUND 134-COUNTYWIDE FIRE FUND
COUNTY FIRE PROTECTION**

COST CENTER SUMMARY - (2172):

TRENDS & ISSUES:

The FY17 budget represents Tax Collector Fees as well as the State mandated Forestry Payment. Per F.S. 125.27 – The Division of Forestry of the Department of Agriculture and Consumer Services and the Board of County Commissioners of each county in this state shall enter into agreements for the establishment and maintenance of countywide fire protection of all forest and wild lands within said county. Operating Expenses decreased primarily due to a decrease in Tax Collector Fees.

REVENUES:

The primary revenue source for County Fire Protection is Special Assessments. As authorized by Florida Statute 197.3632 and Resolution 15-069R, the Fire MSBU collects non-ad valorem assessments in order to provide a variety of fire related services to the unincorporated County. Miscellaneous Revenues in this cost center reflect interest earned on bank balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	22,655,131	24,959,841	34,713,101	32,436,386	-2,276,715
Miscellaneous Revenues	107,377	184,530	120,000	100,338	-19,662
Less 5% Statutory Reduction	0	0	-1,741,655	-1,626,836	114,819
Total Revenues:	\$22,762,508	\$25,144,372	\$33,091,446	\$30,909,888	-\$2,181,558

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	493,398	603,964	733,129	687,642	-45,487
Total Expenditures:	\$493,398	\$603,964	\$733,129	\$687,642	-\$45,487

**FUND 134-COUNTYWIDE FIRE FUND
FACILITIES MANAGEMENT**

COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

Funding in this cost center is associated with Facilities Management to provide general repair, maintenance and cleaning services for the Countywide Fire Buildings. Operating Expenses increased due to increases in Repair & Maintenance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	37	0	0	0
Total Revenues:	\$0	\$37	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	664,573	577,113	941,440	1,064,125	122,685
Total Expenditures:	\$664,573	\$577,113	\$941,440	\$1,064,125	\$122,685

**FUND 134-COUNTYWIDE FIRE FUND
MOWING UNIT**

COST CENTER SUMMARY - (4158):

TRENDS & ISSUES:

This cost center represents funding for the Fire Station Landscape Contract. Operating expenditures increased \$40,000 over the FY16 Adopted Budget for the addition of services as Station #64.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	30,930	31,680	40,000	80,000	40,000
Total Expenditures:	\$30,930	\$31,680	\$40,000	\$80,000	\$40,000

**FUND 134-COUNTYWIDE FIRE FUND
SHERIFF**

COST CENTER SUMMARY - (9151):

TRENDS & ISSUES:

This cost center represents funding for the Sheriff's Office for emergency dispatch fire service in accordance with the Interlocal Agreement with the County for a Joint Emergency Communication Center. The Transfer Out to the Sheriff for this agreement is \$1,489,770.

REVENUES:

This cost center receives excess fees from the Sheriff's Office within 31 days of the close of the fiscal year. Because the Sheriff has to estimate total expenditures a year in advance there is no budget for this revenue source.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Sources	34,800	188,634	0	0	0
Total Revenues:	\$34,800	\$188,634	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	1,223,639	1,380,203	1,403,894	1,489,770	85,876
Total Expenditures:	\$1,223,639	\$1,380,203	\$1,403,894	\$1,489,770	\$85,876

**FUND 134-COUNTYWIDE FIRE FUND
OTHER GOVERNMENT SUPPORT SVCS**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures the costs associated with Reserves and Transfers. Transfers Out represent costs associated with the General Fund cost allocation and the department's use of the Intergovernmental Radio Communication system. Reserves for Operating are established in accordance with the Budget Policy and Reserves for Capital are set aside for future equipment needs.

REVENUES:

Revenues reflect Transfers In from the General Fund to subsidize the Fire Assessment for exempt properties.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Transfers In	2,185,694	2,002,795	3,378,825	3,561,734	182,909
Other Sources	0	0	0	3,371,659	3,371,659
Total Revenues:	\$2,185,694	\$2,002,795	\$3,378,825	\$6,933,393	\$3,554,568

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	3,497,739	4,025,477	4,493,065	7,481,727	2,988,662
Reserves - Operating	0	0	15,337,828	14,288,829	-1,048,999
Reserves - Capital	0	0	947,123	947,123	0
Total Expenditures:	\$3,497,739	\$4,025,477	\$20,778,016	\$22,717,679	\$1,939,663

**FUND 134-COUNTYWIDE FIRE FUND
DEBT SERVICE**

COST CENTER SUMMARY - (9961):

TRENDS & ISSUES:

This cost center provides funding for the Principal and Interest payments for the lease purchase of a fire truck and bunker gear.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Other Sources	0	454,473	0	0	0
Total Revenues:	\$0	\$454,473	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Debt Service	126,880	169,168	177,626	1,567,481	1,389,855
Reserves - Debt	0	0	25,373	25,373	0
Total Expenditures:	\$126,880	\$169,168	\$202,999	\$1,592,854	\$1,389,855

FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

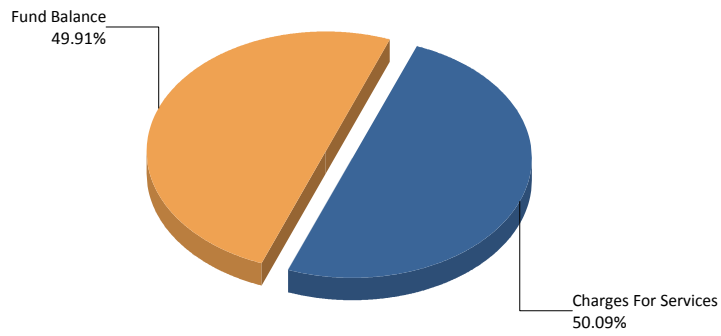
HOMESTEAD FORECLOSURE MEDIATION FUND

Provide mediation services to County residents in foreclosure

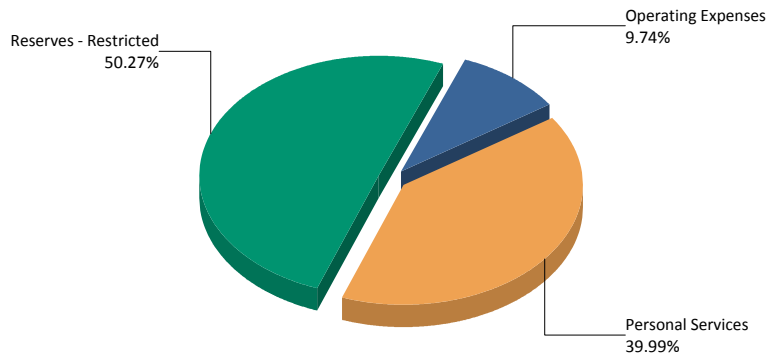
Connect homeowners to financial counseling

Provide information to homeowners about available community services

Revenues



Expenditures



FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Special Revenue Fund was created to support costs associated with the mediation program. Personal Services supports 1 FTE, which remains unchanged from the FY16 Adopted Budget. Personal Services increased due to the 3.5% across the board raise for eligible non-IAFF employees as well as increases to health plans. Operating Expenses decreased 12.3% primarily due to funding for Reimbursements of Prior Year Mediation Program Fees. Overall, this Fund increased 30.8% from the FY16 Adopted Budget.

REVENUES:

This Fund is supported by revenues based on Administrative Order # 2012-07. This Order authorizes the County to receive \$100 per residential foreclosure case filed with the Clerk of the Court, and an additional \$440 per case for mediation services. Additional revenue is provided by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	118,335	78,600	69,200	71,760	2,560
Miscellaneous Revenues	1,580	766	0	0	0
Less 5% Statutory Reduction	0	0	-3,460	-3,588	-128
Transfers In	0	1,445	0	0	0
Fund Balance	0	0	41,026	71,503	30,477
Total Revenues:	\$119,915	\$80,811	\$106,766	\$139,675	\$32,909

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	129,346	132,806	54,236	55,858	1,622
Operating Expenses	35,437	21,417	15,501	13,602	-1,899
Transfers Out	37,263	46,546	0	0	0
Reserves - Restricted	0	0	37,029	70,215	33,186
Total Expenditures:	\$202,046	\$200,769	\$106,766	\$139,675	\$32,909

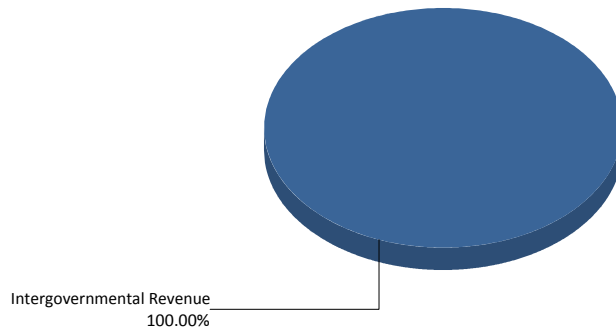
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	3.00	3.00	1.00	1.00	0.00
Total Personnel:	3.00	3.00	1.00	1.00	0.00

FUND 137-HOME FUND

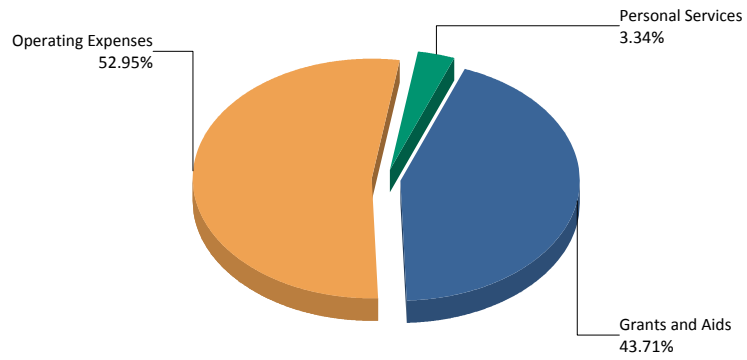
**HOME INVESTMENT PARTERSHIP PROGRAM
(HOME)**

Create Affordable
Housing

Revenues



Expenditures



FUND 137-HOME FUND

FUND SUMMARY:

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 Agreement is effective for a period of three Federal Fiscal Years (2016, 2017, and 2018) commencing on October 1, 2015 and ending on September 30, 2018. Personal Services supports .75 FTEs which is a decrease of .25 FTEs due to split funding an FTE. Personal Services includes a 3.5% across the board raise for all eligible non-IAFF employees. The Operating Budget increased 32% from the FY16 Adopted Budget and supports the Board of County Commissioner's Strategic Plan, Action Item #4, Affordable Rental Housing and Transition of Homeless. Funding is provided for administration and program activities and represents an overall increase of 53% from the FY16 Adopted Budget. The City of Kissimmee's portion of the grant is outlined in the Interlocal Agreement.

REVENUES:

The FY17 anticipated allocation from the Department of Housing Urban Development (HUD) is \$1,253,629.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	0	0	657,395	1,253,629	596,234
Transfers In	0	0	162,000	0	-162,000
Total Revenues:	\$0	\$0	\$819,395	\$1,253,629	\$434,234

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	0	0	54,279	41,876	-12,403
Operating Expenses	0	0	502,158	663,828	161,670
Grants and Aids	0	0	262,958	547,925	284,967
Total Expenditures:	\$0	\$0	\$819,395	\$1,253,629	\$434,234

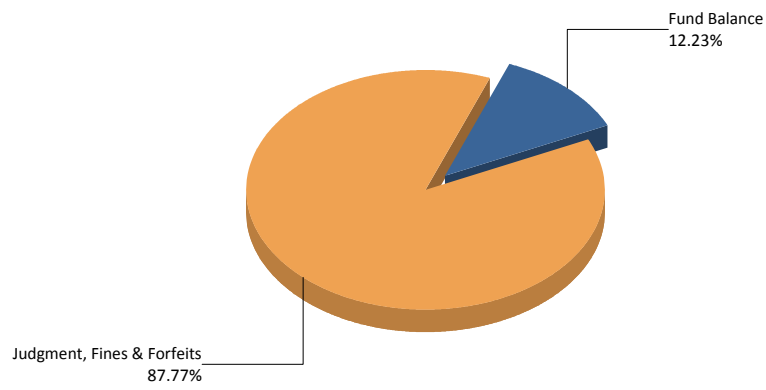
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.00	0.00	1.00	0.75	-0.25
Total Personnel:	0.00	0.00	1.00	0.75	-0.25

FUND 139-CRIMINAL JUSTICE TRAINING

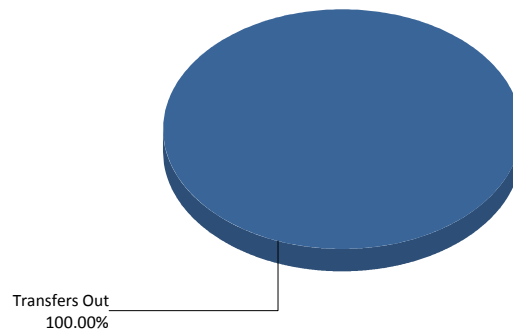
CRIMINAL JUSTICE TRAINING FUND

Public Safety Training

Revenues



Expenditures



FUND 139-CRIMINAL JUSTICE TRAINING

FUND SUMMARY:

TRENDS & ISSUES:

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY17 Budget represents a decrease of 13.1% over the FY16 Adopted Budget.

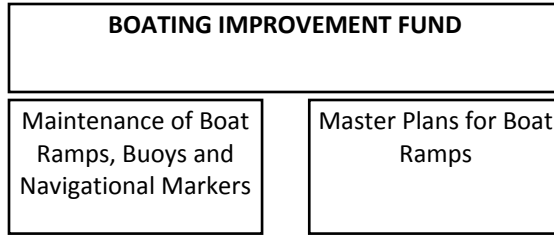
REVENUES:

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. These revenues are estimated to decrease 4% for Judgment, Fines and Forfeits compared to the FY16 Adopted Budget.

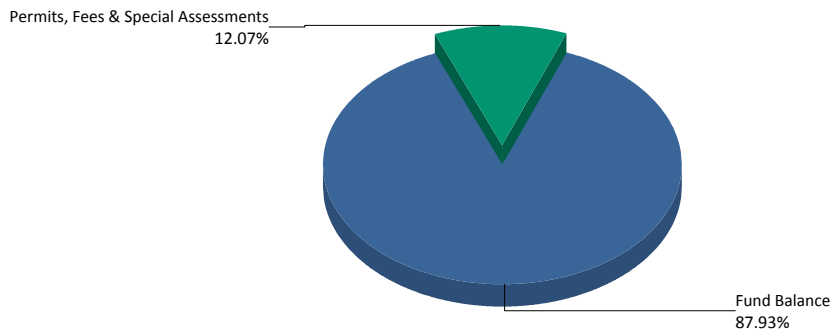
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Judgment, Fines & Forfeits	101,321	102,533	104,989	100,283	-4,706
Miscellaneous Revenues	223	170	0	0	0
Less 5% Statutory Reduction	0	0	-5,249	-5,014	235
Fund Balance	0	0	25,913	13,977	-11,936
Total Revenues:	\$101,544	\$102,703	\$125,653	\$109,246	\$-16,407

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Transfers Out	93,180	102,677	125,653	109,246	-16,407
Total Expenditures:	\$93,180	\$102,677	\$125,653	\$109,246	\$-16,407

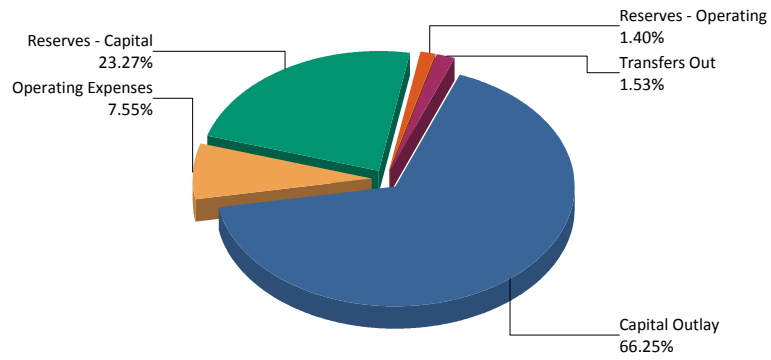
FUND 141-BOATING IMPROVEMENT FUND



Revenues



Expenditures



FUND 141-BOATING IMPROVEMENT FUND

FUND SUMMARY:

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 Fee is derived from recreational vessels only and then distributed to County governments for expenditure on a variety of recreational boating related purposes (Sections 328.66 and 328.72, Florida Statutes). This Fund does not support Personal Services. Operating Expenses include funding for the Lake Cypress Dredging. Capital Outlay includes funding for projects for the Lake Marian Boat Ramp, Lake Trout Boat Ramp and Overstreet Landing. Transfers Out increased due to the Cost Allocation Plan. Reserves were established in accordance with the Budget Policy.

REVENUES:

Revenues are derived from boat registration fees collected by the State. For FY17, estimated revenue is based on revenue collection trends. This Fund is also supported by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	36,978	83,180	52,000	52,000	0
Miscellaneous Revenues	3,749	9,732	7,200	0	-7,200
Less 5% Statutory Reduction	0	0	-2,960	-2,600	360
Fund Balance	0	0	375,625	378,681	3,056
Total Revenues:	\$40,727	\$92,912	\$431,865	\$428,081	\$-3,784

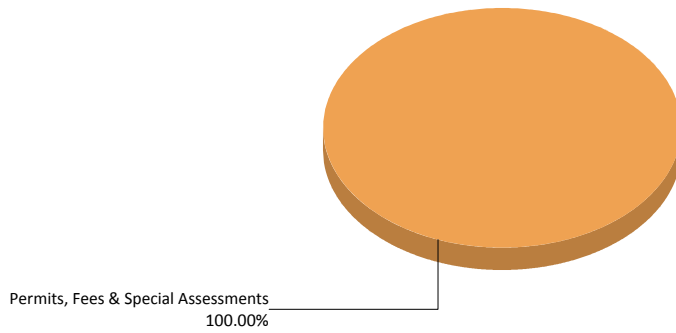
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	30,444	8,546	0	32,300	32,300
Capital Outlay	107,468	253,215	364,284	283,613	-80,671
Transfers Out	4,255	2,377	3,764	6,560	2,796
Reserves - Operating	0	0	788	6,000	5,212
Reserves - Capital	0	0	63,029	99,608	36,579
Total Expenditures:	\$142,166	\$264,138	\$431,865	\$428,081	\$-3,784

FUND 142-MOBILITY FEE EAST ZONE

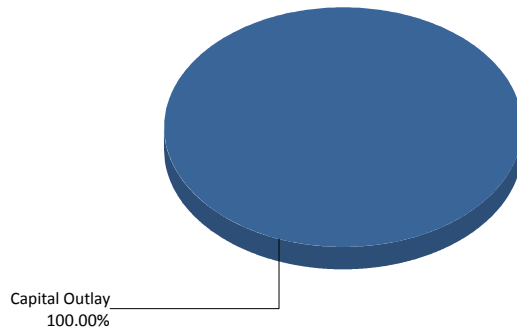
MOBILITY FEE EAST ZONE

Integrated and
Multimodal
Transportation
Improvements

Revenues



Expenditures



FUND 142 - MOBILITY FEE EAST ZONE

FUND SUMMARY:

TRENDS & ISSUES:

On March 16, 2015, the BOCC adopted Ordinance #2015-22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike; this Fund represents the East District. This Fund does not support Personal Services and there are no Operating Expenses for FY17. Capital Outlay reflects funding for the following projects: Neptune Road Phases III & IV, Osceola Parkway at Coralwood Road New Signal, ADA Sidewalks Upgrade, Boggy Creek Sidewalk, and County Sidewalks & Trail. Reserves were established in accordance with Budget Policy. This Fund directly supports the Board's Strategic Plan Action Item #2: Transportation.

REVENUES:

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	0	0	1,497,312	1,363,975	-133,337
Less 5% Statutory Reduction	0	0	-74,866	-68,199	6,667
Total Revenues:	\$0	\$0	\$1,422,446	\$1,295,776	\$-126,670

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	1,050,000	0	-1,050,000
Capital Outlay	0	0	200,000	1,295,776	1,095,776
Reserves - Operating	0	0	172,446	0	-172,446
Total Expenditures:	\$0	\$0	\$1,422,446	\$1,295,776	\$-126,670

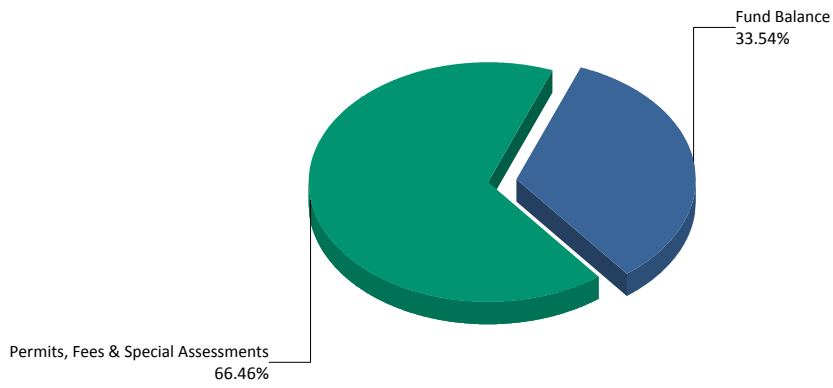
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Total Personnel:					

FUND 143-MOBILITY FEE WEST ZONE

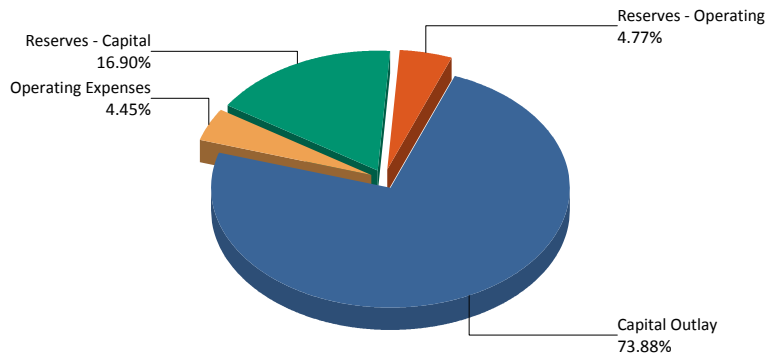
MOBILITY FEE WEST ZONE

Integrated and
Multimodal
Transportation
Improvements

Revenues



Expenditures



FUND 143 - MOBILITY FEE WEST ZONE

FUND SUMMARY:

TRENDS & ISSUES:

On March 16, 2015, the BOCC adopted Ordinance #2015 22 relating to the imposition of Mobility Fees. The intent of the Mobility Fee is to eliminate transportation concurrency, proportionate share and impact fees and to enact a streamlined, simplified mitigation mechanism process to allow greater flexibility in funding multimodal transportation improvements. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike; this Fund represents the West District. This Fund does not support Personal Services. Operating Expenses include funding for the Reaves Road Corridor Study. Capital Outlay reflects funding for the following projects: County Sidewalks/Trails, Hoagland Blvd Phases II & III, Neptune Rd. Phases II & III, Mac Overstreet – Valencia College (PHR) Site, ADA Sidewalks Upgrade, Pleasant Hill at Eagle Lake Signal, Poinciana Blvd at Siesta Lago Master Arm Signal, Simpson Road at Royal Palm Drive, Thacker Avenue at Loop E-W and Advanced Traffic Management System.

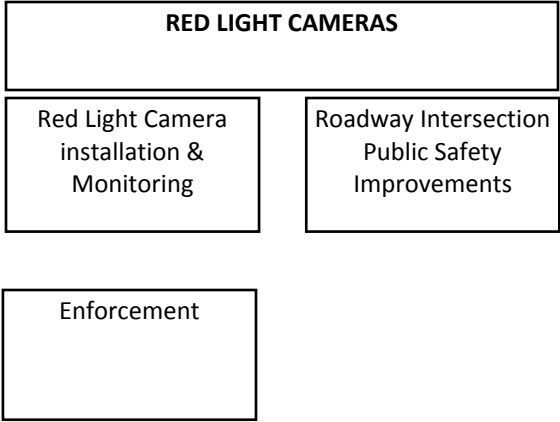
REVENUES:

Mobility Fees are assessed in connection with the issuance of a building permit and will be collected prior to the issuance of a certification of occupancy. To control the use of funds, the expense account will not be available until revenues are received.

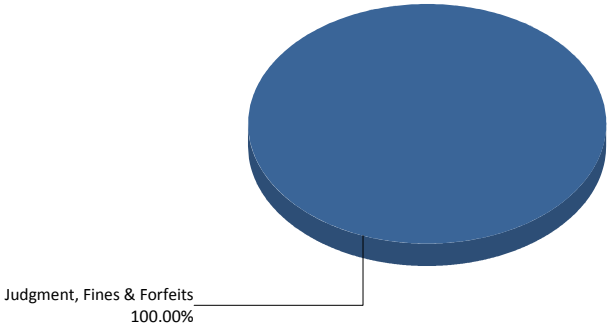
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	0	0	5,609,161	7,729,194	2,120,033
Less 5% Statutory Reduction	0	0	-280,458	-386,460	-106,002
Fund Balance	0	0	0	3,899,968	3,899,968
Total Revenues:	\$0	\$0	\$5,328,703	\$11,242,702	\$5,913,999

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	0	500,000	500,000
Capital Outlay	0	0	4,824,970	8,306,185	3,481,215
Reserves - Operating	0	0	503,733	536,549	32,816
Reserves - Capital	0	0	0	1,899,968	1,899,968
Total Expenditures:	\$0	\$0	\$5,328,703	\$11,242,702	\$5,913,999

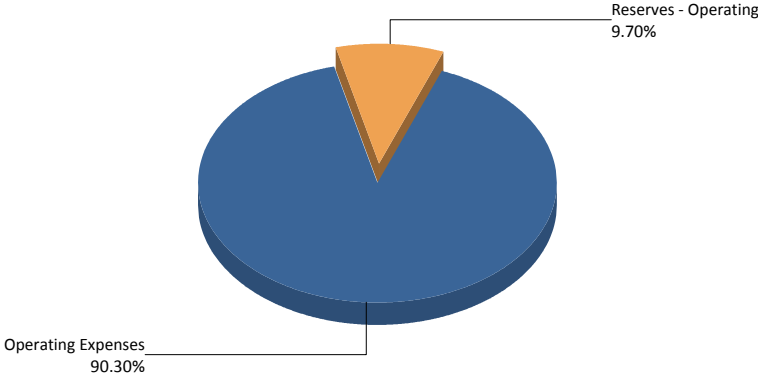
FUND 145-RED LIGHT CAMERAS



Revenues



Expenditures



FUND 145 - RED LIGHT CAMERAS

FUND SUMMARY:

TRENDS & ISSUES:

On January 6, 2014, the BOCC adopted Ordinance #2014-24 amending Part II of the County Code of Ordinances by replacing Chapter 11, entitled "Intersection Safety", to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff and his designees to enforce Florida Statutes Chapter 316 and allow for the use of a Local Hearing Officer and future camera relocation. The purpose and intent of Chapter 11 is to specifically authorize the use of traffic infraction detectors 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.

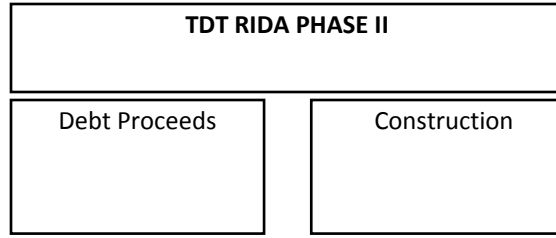
REVENUES:

Resolution #11-012R (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 will 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.

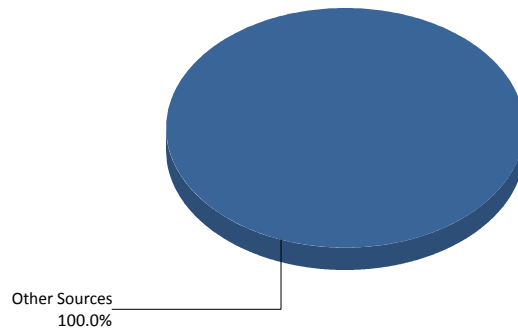
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Judgment, Fines & Forfeits	0	352,657	294,615	532,737	238,122
Miscellaneous Revenues	0	205	0	0	0
Less 5% Statutory Reduction	0	0	-14,731	-26,637	-11,906
Total Revenues:	\$0	\$352,862	\$279,884	\$506,100	\$226,216

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	352,470	230,784	457,000	226,216
Reserves - Operating	0	0	49,100	49,100	0
Total Expenditures:	\$0	\$352,470	\$279,884	\$506,100	\$226,216

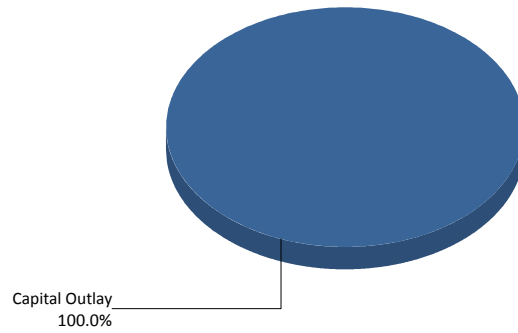
FUND 146-TDT RIDA PHASE II TAX BOND 2016 PROJECT



Revenues



Expenditures



FUND 146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

FUND SUMMARY:

TRENDS & ISSUES:

This fund was established on November 7, 2016 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.

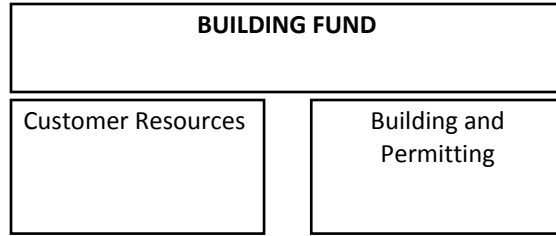
REVENUES:

The primary revenue source is debt proceeds.

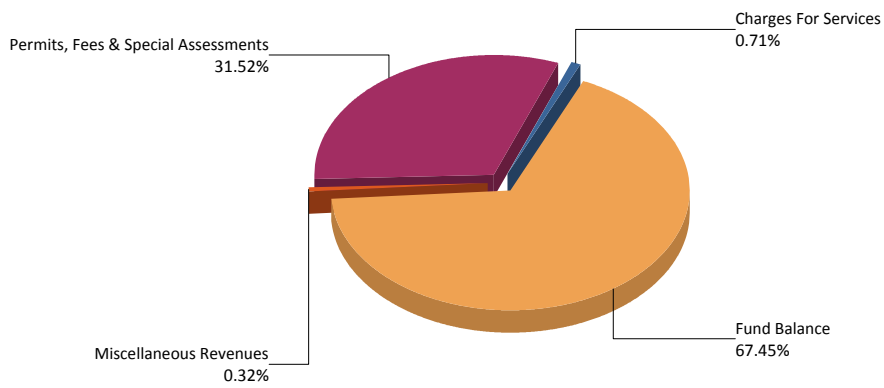
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Sources	0	0	0	15,937,500	15,937,500
Total Revenues:	\$0	\$0	\$0	\$15,937,500	\$15,937,500

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	0	0	0	15,937,500	15,937,500
Total Expenditures:	\$0	\$0	\$0	\$15,937,500	\$15,937,500

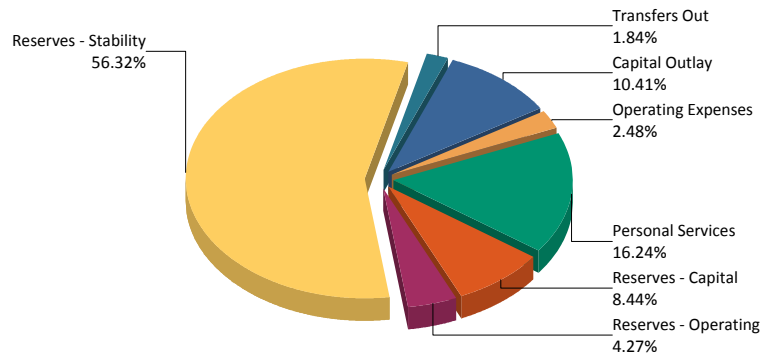
FUND 148-BUILDING FUND



Revenues



Expenditures



FUND 148-BUILDING FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Building and Permitting Office protects the health and safety of the public 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 & Permitting Office is a part of the Building Fund which is in the Community Development Department. The Building Fund is comprised of the IT Support Building (1246), Customer Care (1450), Building and Permitting (1452) and Other Government Support (9819). For FY17, Fund 148 supports 39.65 FTEs, which is a mid-year increase of 3.0 FTEs for two new Residential Inspectors and one Commercial Inspector position. These additional positions were necessary to handle the increased need for service. Personal Services increased 9.7% due to new positions, a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased 5.1% from the FY16 Adopted Budget primarily due to increases in costs for annual maintenance services for Accela (Permit Plus) and Selectron (IVRS and Modules). Capital Outlay reflects cost for vehicle replacements and Computer Hardware.

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 adopted 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 Standard. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. This Fund is also supported by Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	3,074,124	7,902,642	4,400,371	5,694,840	1,294,469
Charges For Services	99,631	122,031	96,269	128,759	32,490
Judgment, Fines & Forfeits	8,879	0	0	0	0
Miscellaneous Revenues	59,027	60,656	39,509	57,431	17,922
Less 5% Statutory Reduction	0	0	-226,807	-294,052	-67,245
Transfers In	0	43,843	0	0	0
Fund Balance	0	0	3,456,448	12,185,268	8,728,820
Total Revenues:	\$3,241,662	\$8,129,172	\$7,765,790	\$17,772,246	\$10,006,456

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	1,952,834	2,167,629	2,631,167	2,886,660	255,493
Operating Expenses	444,051	671,069	418,403	439,929	21,526
Capital Outlay	67,225	72,234	89,300	1,850,136	1,760,836
Transfers Out	317,538	232,546	388,863	327,132	-61,731
Reserves - Operating	0	0	719,883	758,954	39,071
Reserves - Capital	0	0	1,500,000	1,500,000	0
Reserves - Stability	0	0	2,018,174	10,009,435	7,991,261
Total Expenditures:	\$2,781,648	\$3,143,478	\$7,765,790	\$17,772,246	\$10,006,456

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	32.15	30.65	36.65	39.65	3.00
Part Time:	1.00	4.50	0.00	0.00	0.00
Total Personnel:	33.15	35.15	36.65	39.65	3.00

**FUND 148-BUILDING FUND
INFORMATION TECHNOLOGY**

COST CENTER SUMMARY - (1246):

TRENDS & ISSUES:

Information Technology (IT) is comprised of teams that work on application development, network system operations and helpdesk support/training. The IT Cost Center within Fund 148 is for IT Applications Support (1246). Operating Expenses increased 9.1% due to Miscellaneous Programming costs for Various applications (\$5,000), Annual Maintenance: IVRS and Modules (\$38,000), Annual Maintenance: Permits Plus (\$139,700), and EIO Board Maintenance Support (\$500).

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	29,432	344,188	167,845	183,200	15,355
Total Expenditures:	\$29,432	\$344,188	\$167,845	\$183,200	\$15,355

**FUND 148-BUILDING FUND
CUSTOMER RESOURCES**

COST CENTER SUMMARY - (1450):

TRENDS & ISSUES:

This cost center captures expenses associated with Customer Resources relating to the Building Fund. Personal Services increased 8.5% based on reorganizations within Community Development, a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased slightly from the FY16 Adopted Budget. Capital Outlay is not requested for FY17.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	669,108	721,787	852,733	924,997	72,264
Operating Expenses	86,962	88,873	68,626	68,857	231
Capital Outlay	33,290	0	38,800	0	-38,800
Total Expenditures:	\$789,359	\$810,660	\$960,159	\$993,854	\$33,695

**FUND 148 – BUILDING FUND
COMMUNITY DEVELOPMENT
BUILDING & PERMITTING**

DEPARTMENTAL OBJECTIVE:

To provide the highest quality of customer service; to implement the goals and objectives of the County Manager and Commission; and to enhance the quality of life in Osceola County by effectively managing growth, natural resources and development and construction.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Executed an interlocal agreement with the City of Saint Cloud allowing for the departments to share resources.

Accomplishment #2:

Maintained targeted levels of service for response times in plan review and inspections.

- Level I Permits – Same-Day Review
- Level II Permits – 3-Day Review
- Level III Permits – 5-Day Review
- Level IV Permits – 15-Day Review

Accomplishment #3:

Completed the review of 8,248 building permits (+16% Year-Over-Year).

Accomplishment #4:

Completed 103,599 building inspections (+80% Year-Over-Year).

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Maintain a safe County where residents and guests feel safe and secure and Strategic Plan Goal #4, Ensure Cost-Effective and High-Performing County Government; Objective: Deliver County services in an efficient and cost effective manner

- Implement the Florida Fifth addition Building Code adopted July 1, 2015. Continue Unsafe Structure program with the addition of nine (9) residential units.
- Maintain adopted service levels in processing development applications and building permits.
 - Level I Permits – Same-Day Review
 - Level II Permits – 3-Day Review
 - Level III Permits – 5-Day Review
 - Level IV Permits – 15-Day Review
- Train staff on changes to the Building Code.

**FUND 148-BUILDING FUND
BUILDING OFFICIAL**

COST CENTER SUMMARY - (1452):

TRENDS & ISSUES:

The Building & Permitting cost center captures revenues and costs associated with permitting activities. Personal Services increased 10.3% over the FY16 Adopted Budget. This increase is the result of the mid-year addition of a Commercial Inspector position, a 3.5% across the board raise for eligible non-IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased 3.3%, largely due to operating costs associated with the new position and overhead rates. Capital Outlay is not requested for FY17.

REVENUES:

This cost center records all revenues for the Building Fund. The Fund's revenues are derived primarily from Building Permits and Charges for Services. Additional revenue includes interest on bank balances and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	3,074,124	7,902,609	4,400,371	5,694,840	1,294,469
Charges For Services	99,631	122,030	96,269	128,759	32,490
Judgment, Fines & Forfeits	8,879	0	0	0	0
Miscellaneous Revenues	59,027	60,656	39,509	57,431	17,922
Less 5% Statutory Reduction	0	0	-226,807	-294,052	-67,245
Transfers In	0	43,843	0	0	0
Fund Balance	0	0	3,456,448	10,538,960	7,082,512
Total Revenues:	\$3,241,662	\$8,129,139	\$7,765,790	\$16,125,938	\$8,360,148

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	1,283,727	1,445,843	1,778,434	1,961,663	183,229
Operating Expenses	327,657	238,007	181,932	187,872	5,940
Capital Outlay	4,635	72,234	50,500	0	-50,500
Total Expenditures:	\$1,616,019	\$1,756,084	\$2,010,866	\$2,149,535	\$138,669

**FUND 148-BUILDING FUND
OTHER GOVERNMENT SUPPORT SERVICES**

COST CENTER SUMMARY - (9819):

TRENDS & ISSUES:

This cost center captures costs associated with Reserves and Transfers. Transfers Out represents costs associated with the Cost Allocation Plan. Reserves for Operating are established in accordance with the Budget Policy. Reserves for Stability are committed for budget stabilization to offset revenue declines both anticipated and unanticipated.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Transfers Out	317,538	232,546	388,863	327,132	-61,731
Reserves - Operating	0	0	719,883	758,954	39,071
Reserves - Capital	0	0	1,500,000	1,500,000	0
Reserves - Stability	0	0	2,018,174	10,009,435	7,991,261
Total Expenditures:	\$317,538	\$232,546	\$4,626,920	\$12,595,521	\$7,968,601

FUND 149-EAST 192 CRA

EAST 192 COMMUNITY REDEVELOPMENT AREA

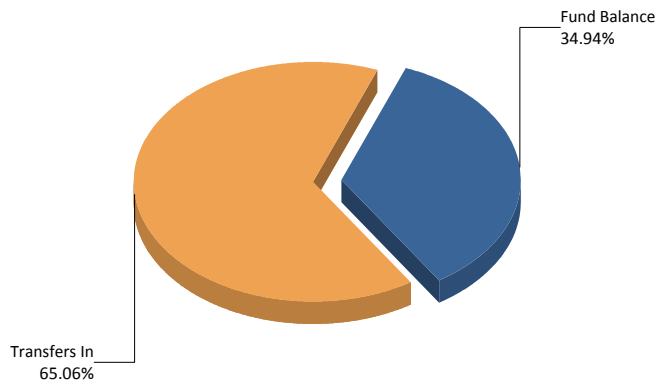
Redevelopment,
Planning, Survey and
Analysis

Acquisition of Real
Property

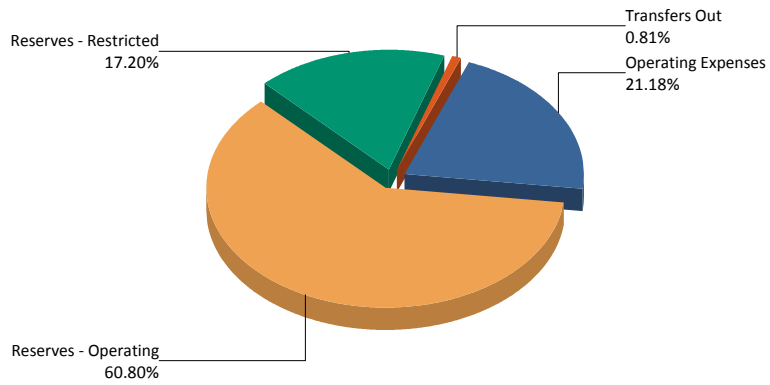
Development of
Affordable Housing

Development of
Community
Innovations

Revenues



Expenditures



FUND 149-EAST 192 CRA

FUND SUMMARY:

TRENDS & ISSUES:

On June 2, 2012, the Board of County Commissioners approved Ordinance No. 12-15 which created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by increment tax revenues received based on 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. Operating Expenses are maintained at the same level as the FY16 Adopted Budget. Transfers Out include costs associated with the Cost Allocation Plan. Reserves - Restricted are for a fountain at the Osceola Center for the Arts; Reserves - Operating are established in accordance with the Budget Policy.

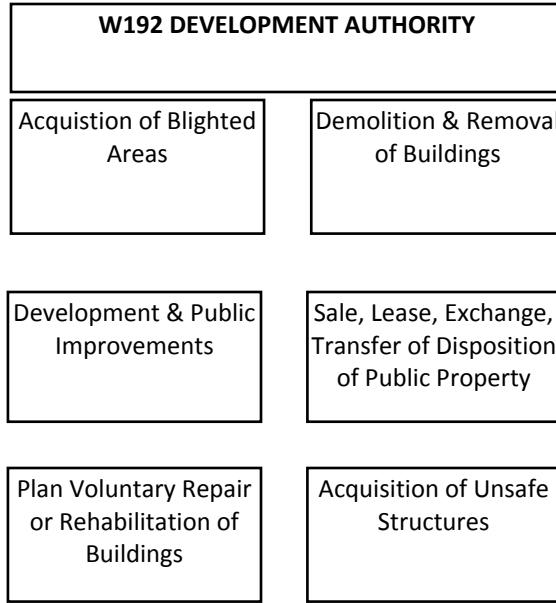
REVENUES:

The calculation of the revenue generated in the redevelopment boundary is as follows: 62% of the difference between the amount of Ad Valorem Taxes levied each year by each taxing authority, exclusive of any amount from any debt service millage, on taxable real property contained within the geographical boundaries of the East U.S. 192 Community Redevelopment District; and the amount of Ad Valorem Taxes which would have been produced by the rate upon which the tax is levied each year by or for each taxing authority, exclusive of any debt service millage, upon the total of the assessed value of the taxable real property in the East U.S. 192 Community Redevelopment Area, as shown upon the most recent assessment roll used in connection with the taxation of such property by each taxing authority prior to the effective date of the ordinance. This Fund is also supported by Fund Balance.

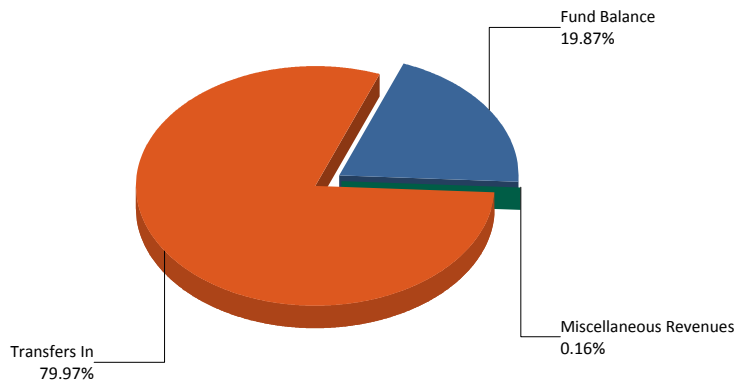
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	127	459	0	0	0
Transfers In	44,125	58,827	127,034	189,064	62,030
Fund Balance	0	0	97,593	101,556	3,963
Total Revenues:	\$44,252	\$59,286	\$224,627	\$290,620	\$65,993

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	175	343	61,546	61,546	0
Transfers Out	0	0	810	2,367	1,557
Reserves - Operating	0	0	0	176,707	176,707
Reserves - Restricted	0	0	150,000	50,000	-100,000
Reserves - Stability	0	0	12,271	0	-12,271
Total Expenditures:	\$175	\$343	\$224,627	\$290,620	\$65,993

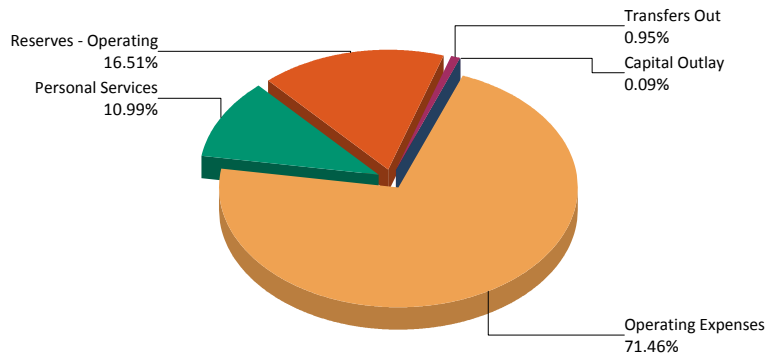
FUND 150-WEST 192 DEVELOPMENT AUTHORITY



Revenues



Expenditures



FUND 150-WEST 192 DEVELOPMENT AUTHORITY

FUND SUMMARY:

TRENDS & ISSUES:

On September 10, 2012, the Board of County Commissioners approved Ordinance 12-23 which created the West 192 Development Authority. The West 192 Development Authority is funded by increment tax revenues received based on taxable value within the Development Area and will be used for community development purposes. This Fund supports 3.95 FTEs which is an increase of 0.4 FTEs due to a split funded position. Personal Services increased primarily as a result of the split funded position as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses increased for Professional Services associated with the Grant Programs. Capital Outlay reflects funding for Hand Held Ticket Writers for Code Enforcement Officers serving this area. Transfers Out are associated with the cost allocation plan. Reserves have been established in accordance with Budget Policy. Overall, this Fund's budget decreased 22.8% from the FY16 Adopted Budget.

REVENUES:

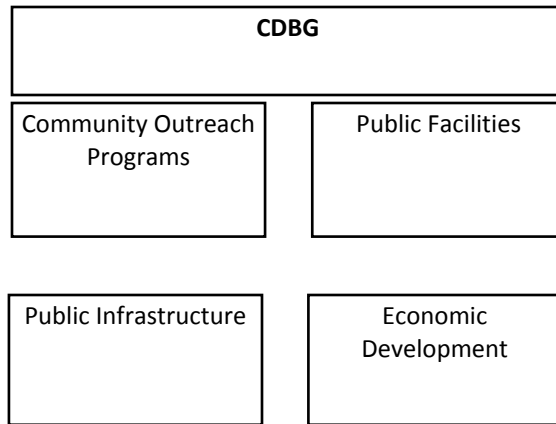
Funding is from the Tax Increment Fund (TIF). For FY17, \$3.5 million is allocated for the West 192 Bus Rapid Transit (BRT) project with the remaining allocation appropriated to fund operations.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	2,179	7,830	5,203	5,203	0
Less 5% Statutory Reduction	0	0	-260	-260	0
Transfers In	761,073	1,295,377	2,627,867	2,550,693	-77,174
Fund Balance	0	0	1,496,518	633,864	-862,654
Total Revenues:	\$763,252	\$1,303,207	\$4,129,328	\$3,189,500	\$-939,828

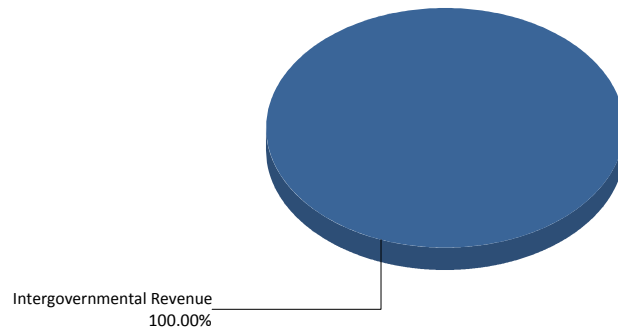
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	66,283	179,767	317,723	350,526	32,803
Operating Expenses	5,140	218,829	2,032,874	2,279,103	246,229
Capital Outlay	0	0	73,038	3,000	-70,038
Transfers Out	0	0	6,688	30,414	23,726
Reserves - Operating	0	0	583,966	526,457	-57,509
Reserves - Capital	0	0	1,115,039	0	-1,115,039
Total Expenditures:	\$71,423	\$398,596	\$4,129,328	\$3,189,500	\$-939,828

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.66	1.33	3.55	3.95	0.40
Total Personnel:	0.66	1.33	3.55	3.95	0.40

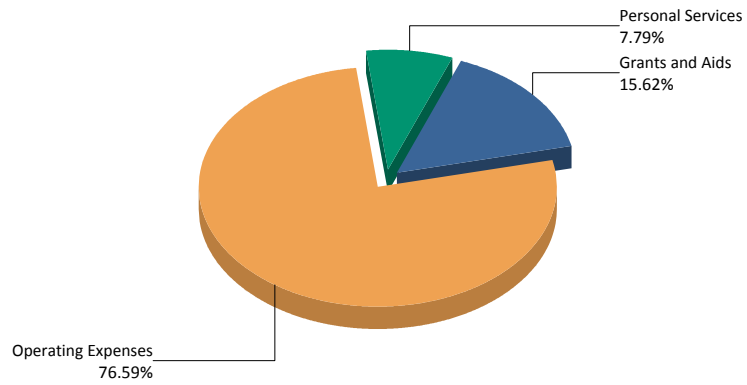
FUND 151-CDBG FUND



Revenues



Expenditures



FUND 151-CDBG FUND

FUND SUMMARY:

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. This fund supports 2.45 FTEs, which is an increase of 0.25 FTEs from the FY16 Adopted Budget due to the reallocation of a split funded position. Personal Services increased due to FTE changes as well as a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses include entitlement projects as part of the action plan presented to the Board, which is projected to decrease 35% over the FY16 Adopted Budget. Grants and Aids in the amount of \$335,000 include funds to support the BVL After Hours Clinic.

REVENUES:

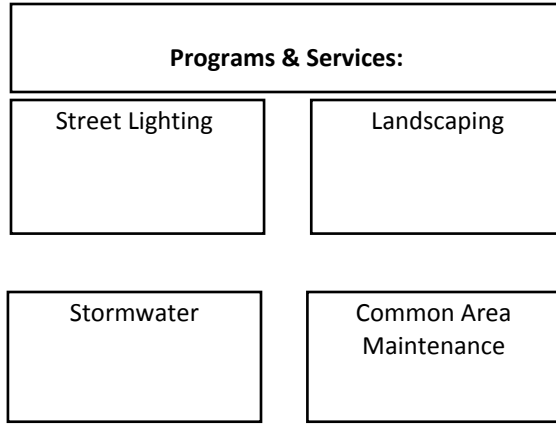
The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY17 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$2,144,243, which is projected to decrease 25%.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	1,553,356	1,002,283	2,842,450	2,144,243	-698,207
Transfers In	0	5,456	0	0	0
Total Revenues:	\$1,553,356	\$1,007,739	\$2,842,450	\$2,144,243	\$-698,207

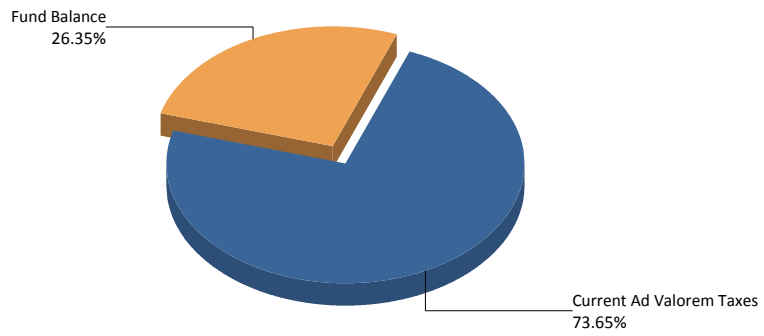
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	155,600	134,957	141,460	167,049	25,589
Operating Expenses	293,868	726,804	2,540,990	1,642,194	-898,796
Capital Outlay	221,248	0	0	0	0
Grants and Aids	882,640	145,978	160,000	335,000	175,000
Total Expenditures:	\$1,553,356	\$1,007,738	\$2,842,450	\$2,144,243	\$-698,207

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	2.05	2.05	2.20	2.45	0.25
Total Personnel:	2.05	2.05	2.20	2.45	0.25

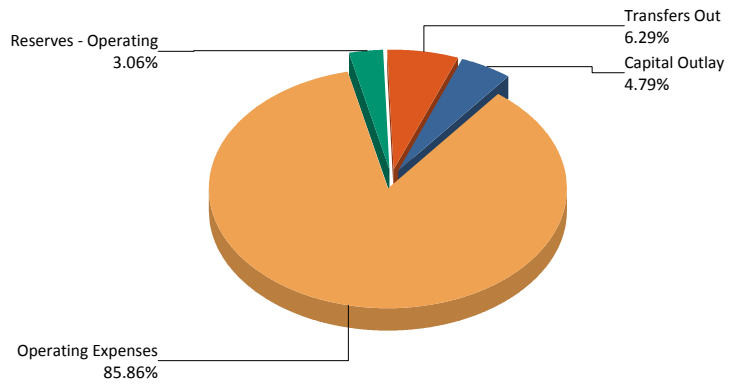
FUND 152-MUNI SVCS TAX UNITS MSTU FUND



Revenues



Expenditures



FUND 152-MUNI SVCS TAX UNITS MSTU FUND

FUND SUMMARY:

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. Services for FY17 are based on trending expenditures and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. Reserves were utilized to appropriate funds for unanticipated needs associated with the larger MSTU areas within this Fund. This Fund's overall budget reflects an increase of 8.7% from the FY16 Adopted Budget.

REVENUES:

Revenues collected and corresponding expenditures for each MSTU can only be spent for services within that community. Current Ad Valorem Taxes are property taxes which are computed as a percentage of the fair market value of locally assessed real estate and tangible personal property less any exclusion and exceptions. The FY17 Ad Valorem Taxes increased by \$44,232 from the FY16 Adopted Budget due to funds needed to support operation. Fund Balance also supports services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	987,833	1,005,376	1,007,153	1,051,385	44,232
PY Delinquent Ad Valorem Tax	-1,702	-41,012	0	0	0
Miscellaneous Revenues	7,212	6,016	0	0	0
Less 5% Statutory Reduction	0	0	-50,360	-52,571	-2,211
Transfers In	0	50,788	0	0	0
Other Sources	1,302	688	0	0	0
Fund Balance	0	0	308,463	376,157	67,694
Total Revenues:	\$994,646	\$1,021,857	\$1,265,256	\$1,374,971	\$109,715

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	1,010,616	975,219	1,080,737	1,180,525	99,788
Capital Outlay	0	0	65,870	65,870	0
Transfers Out	73,341	77,031	76,538	86,464	9,926
Reserves - Operating	0	0	42,111	42,112	1
Total Expenditures:	\$1,083,957	\$1,052,249	\$1,265,256	\$1,374,971	\$109,715

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RESERVE AT PLEASANT HILL**

COST CENTER SUMMARY - (9203):

TRENDS & ISSUES:

Reserve at Pleasant Hill MSTU was established through Ordinance No. 02-01, as amended by Ordinance No. 03-22, for the purpose of providing repair, maintenance, operation, and improvement of streetlights and dedicated storm water management systems within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.2850 which is anticipated to generate \$2,230 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	2,584	2,654	3,353	2,230	-1,123
Miscellaneous Revenues	38	32	0	0	0
Less 5% Statutory Reduction	0	0	-168	-112	56
Other Sources	0	2	0	0	0
Fund Balance	0	0	2,520	3,116	596
Total Revenues:	\$2,622	\$2,687	\$5,705	\$5,234	-\$471

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,667	2,562	5,397	4,915	-482
Transfers Out	250	306	308	319	11
Total Expenditures:	\$2,917	\$2,868	\$5,705	\$5,234	-\$471

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINNERS PARK**

COST CENTER SUMMARY - (9205):

TRENDS & ISSUES:

Winners Park MSTU was established through an unnumbered resolution dated February 17, 1992 for the purpose of providing maintenance to publicly dedicated stormwater management system, including publicly dedicated drainage easements and water management/retention facilities.

REVENUES:

The millage rate for Fiscal Year 2017 is 1.8674 which is anticipated to generate \$4,156 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,821	3,867	206	4,156	3,950
Miscellaneous Revenues	42	45	0	0	0
Less 5% Statutory Reduction	0	0	-10	-208	-198
Other Sources	3	3	0	0	0
Fund Balance	0	0	2,774	0	-2,774
Total Revenues:	\$3,867	\$3,915	\$2,970	\$3,948	\$978

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,459	2,460	2,386	3,444	1,058
Transfers Out	549	583	584	504	-80
Total Expenditures:	\$3,008	\$3,042	\$2,970	\$3,948	\$978

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BLACKSTONE LANDING**

COST CENTER SUMMARY - (9206):

TRENDS & ISSUES:

Blackstone Landing MSTU was established through Ordinance No. 03-37, as amended by Ordinances No. 05-23 and No. 05-53, to provide services for repair, maintenance, and improvement of the stormwater management ponds, recreation areas and street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 1.1319 which is anticipated to generate \$57,955 in revenues to provide the above services. Also Fund Balance provides the additional revenue needed to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	55,465	70,894	77,735	57,955	-19,780
Miscellaneous Revenues	65	142	0	0	0
Less 5% Statutory Reduction	0	0	-3,887	-2,898	989
Other Sources	72	38	0	0	0
Fund Balance	0	0	0	12,701	12,701
Total Revenues:	\$55,602	\$71,074	\$73,848	\$67,758	-\$6,090

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	62,656	62,714	70,556	64,421	-6,135
Transfers Out	2,816	2,950	3,292	3,337	45
Total Expenditures:	\$65,472	\$65,664	\$73,848	\$67,758	-\$6,090

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
BELLALAGO**

COST CENTER SUMMARY - (9207):

TRENDS & ISSUES:

The Bellalago MSTU was established through Ordinance No. 03-37, as amended by Ordinances No. 05-23 and No. 05-53, to provide services for repair, maintenance, and improvement of the stormwater management ponds, recreation areas and street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.3916 which is anticipated to generate \$92,292 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	103,474	100,914	116,968	99,292	-17,676
PY Delinquent Ad Valorem Tax	-22	-6	0	0	0
Miscellaneous Revenues	288	250	0	0	0
Less 5% Statutory Reduction	0	0	-5,848	-4,965	883
Other Sources	97	72	0	0	0
Fund Balance	0	0	4,910	16,788	11,878
Total Revenues:	\$103,838	\$101,229	\$116,030	\$111,115	-\$4,915

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	105,358	101,815	112,988	107,217	-5,771
Transfers Out	2,945	3,738	3,042	3,898	856
Total Expenditures:	\$108,303	\$105,552	\$116,030	\$111,115	-\$4,915

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN WELLS**

COST CENTER SUMMARY - (9211):

TRENDS & ISSUES:

Indian Wells MSTU was established through Ordinance No. 84-12, and amended by Ordinances No. 86-3, No. 93-1 and 10-05 to provide street lighting, retention, drainage and other common area repair and maintenance, as well as garbage and trash removal and disposal.

REVENUES:

The millage rate for Fiscal Year 2017 is 4.0000 which is anticipated to generate \$233,134 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	221,381	222,909	180,837	233,134	52,297
PY Delinquent Ad Valorem Tax	0	20	0	0	0
Miscellaneous Revenues	904	1,040	0	0	0
Less 5% Statutory Reduction	0	0	-9,042	-11,657	-2,615
Other Sources	321	153	0	0	0
Fund Balance	0	0	54,064	38,682	-15,382
Total Revenues:	\$222,606	\$224,124	\$225,859	\$260,159	\$34,300

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	193,519	185,791	186,845	222,293	35,448
Transfers Out	17,867	18,968	19,014	17,866	-1,148
Reserves - Operating	0	0	20,000	20,000	0
Total Expenditures:	\$211,385	\$204,759	\$225,859	\$260,159	\$34,300

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LIVE OAK SPRINGS**

COST CENTER SUMMARY - (9212):

TRENDS & ISSUES:

Live Oak MSTU was established through Ordinance No. 87-11 and amended by Ordinance No. 11-14 to exclude stormwater services. Currently this MSTU provides maintenance of street lighting.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.1101 which is anticipated to generate \$917 to provide the above service. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	3,428	3,451	4,035	917	-3,118
Miscellaneous Revenues	15	16	0	0	0
Less 5% Statutory Reduction	0	0	-202	-46	156
Other Sources	3	2	0	0	0
Fund Balance	0	0	0	2,023	2,023
Total Revenues:	\$3,445	\$3,470	\$3,833	\$2,894	-\$939

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,575	2,800	3,423	2,477	-946
Transfers Out	380	409	410	417	7
Total Expenditures:	\$2,955	\$3,209	\$3,833	\$2,894	-\$939

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ANORADA**

COST CENTER SUMMARY - (9213):

TRENDS & ISSUES:

Anorada MSTU was established through Ordinance No. 86-11 to fund the maintenance of the stormwater drainage systems, landscaping of common areas and the installation of fire protection water systems located within this subdivision.

REVENUES:

The millage rate for Fiscal Year 2017 is 2.0630 which is anticipated to generate \$7,555 to provide the above detailed services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	6,747	5,369	8,657	7,555	-1,102
Miscellaneous Revenues	56	47	0	0	0
Less 5% Statutory Reduction	0	0	-433	-378	55
Other Sources	7	5	0	0	0
Fund Balance	0	0	1,099	5,771	4,672
Total Revenues:	\$6,810	\$5,420	\$9,323	\$12,948	\$3,625

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,685	4,333	7,956	11,521	3,565
Transfers Out	1,355	1,396	1,367	1,427	60
Total Expenditures:	\$6,040	\$5,729	\$9,323	\$12,948	\$3,625

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ORANGE VISTA**

COST CENTER SUMMARY - (9214):

TRENDS & ISSUES:

Orange Vista MSTU was established through Ordinance No. 87-5, as amended by Ordinance No. 89-44 to provide street lighting, and maintenance of: retention ponds, the median strip (including landscaping) located at the entrance way, the subdivision identification sign, sidewalks, and of the fencing. The services currently provided through the MSTU for this subdivision are the maintenance of the subdivision sign, sidewalks and fence.

REVENUES:

A millage rate for Fiscal Year 2017 was not adopted due to sufficient Fund Balance to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	156	120	0	0	0
Fund Balance	0	0	9,954	8,170	-1,784
Total Revenues:	\$156	\$120	\$9,954	\$8,170	-\$1,784

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	2,000	1,094	9,454	7,670	-1,784
Transfers Out	500	500	500	500	0
Total Expenditures:	\$2,500	\$1,594	\$9,954	\$8,170	-\$1,784

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE**

COST CENTER SUMMARY - (9215):

TRENDS & ISSUES:

Indian Ridge MSTU was established through Ordinance No. 87-17, and amended by Ordinances No. 95-5 and No. 95-13 to provide street lighting, retention, drainage and other common area repair and maintenance, and to provide improvements of all kind relating to such services. This MSTU also provides services for maintenance of the right -of-way shoulders of Sand Hill Road and C.R. 545 abutting and between the boundaries of several subdivisions comprising the Indian Ridge MSTU and the paved portions of said roadways.

REVENUES:

The millage rate for Fiscal Year 2017 is 3.7803 which is anticipated to generate \$191,417 in revenues to provide the above services and capital projects. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	155,483	169,120	171,046	191,417	20,371
PY Delinquent Ad Valorem Tax	0	2	0	0	0
Miscellaneous Revenues	2,381	1,921	0	0	0
Less 5% Statutory Reduction	0	0	-8,552	-9,571	-1,019
Other Sources	183	107	0	0	0
Fund Balance	0	0	109,850	137,842	27,992
Total Revenues:	\$158,047	\$171,150	\$272,344	\$319,688	\$47,344

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	197,944	182,521	166,646	214,139	47,493
Capital Outlay	0	0	65,870	65,870	0
Transfers Out	15,813	17,533	17,828	17,679	-149
Reserves - Operating	0	0	22,000	22,000	0
Total Expenditures:	\$213,757	\$200,053	\$272,344	\$319,688	\$47,344

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK POINT**

COST CENTER SUMMARY - (9221):

TRENDS & ISSUES:

Hammock Point was established by an unnumbered resolution dated October 25, 1996, as amended by unnumbered resolution dated March 11, 1996 and Resolution No. 03-067R for the purpose of providing stormwater facilities and street lighting. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude stormwater services. Currently, the Hammock Point MSTU provides street lighting services.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.1968 which is anticipated to generate \$4,811 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,765	6,311	6,718	4,811	-1,907
PY Delinquent Ad Valorem Tax	0	0	0	0	0
Miscellaneous Revenues	25	22	0	0	0
Less 5% Statutory Reduction	0	0	-336	-241	95
Other Sources	0	1	0	0	0
Fund Balance	0	0	1,263	2,382	1,119
Total Revenues:	\$1,790	\$6,334	\$7,645	\$6,952	-\$693

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	5,327	5,395	6,508	5,814	-694
Transfers Out	1,000	1,038	1,137	1,138	1
Total Expenditures:	\$6,327	\$6,433	\$7,645	\$6,952	-\$693

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KISSIMMEE ISLE**

COST CENTER SUMMARY - (9224):

TRENDS & ISSUES:

The Kissimmee Isle MSTU was established through an unnumbered resolution dated June 27, 1994 to provide installation, repair, maintenance, and improvement of street lighting.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.3622 which is anticipated to generate \$2,845 in revenues to the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	4,875	2,856	5,074	2,845	-2,229
Miscellaneous Revenues	30	10	0	0	0
Less 5% Statutory Reduction	0	0	-254	-142	112
Other Sources	3	3	0	0	0
Fund Balance	0	0	0	1,140	1,140
Total Revenues:	\$4,909	\$2,870	\$4,820	\$3,843	-\$977

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	3,438	3,132	4,165	3,146	-1,019
Transfers Out	643	698	655	697	42
Total Expenditures:	\$4,082	\$3,830	\$4,820	\$3,843	-\$977

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
REMINGTON**

COST CENTER SUMMARY - (9230):

TRENDS & ISSUES:

Remington MSTU was established by an unnumbered resolution dated May 15, 1995 and Amended by an unnumbered resolution dated December 18, 1995, Resolution No. 04-049R, Resolution No. 05-044R and amended by Ordinance No. 06-05 to provide repair, maintenance, and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.4046 which is anticipated to generate \$70,183 in revenues to provide the above services. Also additional revenue is provided by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	74,507	66,711	94,620	70,183	-24,437
PY Delinquent Ad Valorem Tax	44	0	0	0	0
Miscellaneous Revenues	262	107	0	0	0
Less 5% Statutory Reduction	0	0	-4,731	-3,509	1,222
Other Sources	79	52	0	0	0
Fund Balance	0	0	0	15,753	15,753
Total Revenues:	\$74,893	\$66,871	\$89,889	\$82,427	-\$7,462

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	76,863	76,054	87,692	79,743	-7,949
Transfers Out	1,923	2,361	2,197	2,684	487
Total Expenditures:	\$78,786	\$78,415	\$89,889	\$82,427	-\$7,462

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ST JAMES PARK**

COST CENTER SUMMARY - (9232):

TRENDS & ISSUES:

St. James Park MSTU was established through an unnumbered resolution dated September 25, 1995, and amended by Resolution No. 98/99-110. The purpose of this resolution is to provide repair, maintenance, installation, and improvement of street lighting within the MSTU and to fund maintenance of the Poinciana Boulevard shoulders abutting the subdivision within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.6379 which is anticipated to generate \$2,639 in revenues to provide the above services. Also Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,315	5,363	411	2,639	2,228
Miscellaneous Revenues	92	87	0	0	0
Less 5% Statutory Reduction	0	0	-21	-132	-111
Other Sources	4	4	0	0	0
Fund Balance	0	0	4,307	1,992	-2,315
Total Revenues:	\$5,411	\$5,454	\$4,697	\$4,499	-\$198

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,119	3,966	4,082	3,991	-91
Transfers Out	559	614	615	508	-107
Total Expenditures:	\$4,678	\$4,580	\$4,697	\$4,499	-\$198

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HIDDEN HEIGHTS**

COST CENTER SUMMARY - 9238

TRENDS & ISSUES:

Hidden Heights Trail MSTU was established through an unnumbered resolution dated December 9, 1996 to provide services for repair, maintenance, operation, and improvement of Hidden Heights Trail.

REVENUES:

The millage rate for Fiscal Year 2017 is \$ 2.6410 which is anticipated to generate \$2,769 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	778	797	1,697	2,769	1,072
Miscellaneous Revenues	19	10	0	0	0
Less 5% Statutory Reduction	0	0	-85	-138	-53
Other Sources	1	1	0	0	0
Total Revenues:	\$798	\$807	\$1,612	\$2,631	\$1,019

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	147	1,327	1,345	2,346	1,001
Transfers Out	265	267	267	285	18
Total Expenditures:	\$412	\$1,594	\$1,612	\$2,631	\$1,019

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
THE OAKS**

COST CENTER SUMMARY - (9239):

TRENDS & ISSUES:

The Oaks MSTU was established through an unnumbered resolution dated July 15, 1996 to provide services for repair, maintenance, and improvement of street lighting within the MSTU, as well as to fund solid waste collection and disposal within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.1103 which is anticipated to generate \$4,905 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	10,631	11,772	9,766	4,905	-4,861
Miscellaneous Revenues	95	91	0	0	0
Less 5% Statutory Reduction	0	0	-488	-245	243
Other Sources	17	7	0	0	0
Fund Balance	0	0	4,488	5,774	1,286
Total Revenues:	\$10,742	\$11,870	\$13,766	\$10,434	-\$3,332

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	10,670	10,198	12,761	9,484	-3,277
Transfers Out	1,006	980	1,005	950	-55
Total Expenditures:	\$11,675	\$11,178	\$13,766	\$10,434	-\$3,332

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
KING'S CREST**

COST CENTER SUMMARY - (9246):

TRENDS & ISSUES:

King's Crest MSTU was established through an unnumbered resolution dated June 29, 1992 to provide services for maintenance of dedicated stormwater retention/detention areas and easements, maintenance of the ten foot buffer running parallel to Neptune Road as depicted on recorded plats, maintenance of the landscaping in the median of King's Crest Road between lots 1 and 44 (King's Crest Phase I, plat book 6, page 20 OROC), as well as maintenance and furnishing electricity for street lighting. Funding is appropriated in FY17 to address pond erosion issues.

REVENUES:

The millage rate for Fiscal Year 2017 is 1.5883 which is anticipated to generate \$15,388 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,541	9,823	7,832	15,388	7,556
Miscellaneous Revenues	86	59	0	0	0
Less 5% Statutory Reduction	0	0	-392	-769	-377
Other Sources	20	6	0	0	0
Fund Balance	0	0	4,102	1,160	-2,942
Total Revenues:	\$8,647	\$9,888	\$11,542	\$15,779	\$4,237

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	8,946	9,566	9,829	14,119	4,290
Transfers Out	1,797	1,686	1,713	1,660	-53
Total Expenditures:	\$10,743	\$11,252	\$11,542	\$15,779	\$4,237

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ROYAL OAK PH II**

COST CENTER SUMMARY - (9251):

TRENDS & ISSUES:

The Royal Oaks Phase II MSTU was established by an unnumbered resolution dated October 25, 1996, amended through an unnumbered resolution dated November 13, 1989, and amended through Ordinance No. 11-14 to provide maintenance and improvement of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.6950 which is anticipated to generate \$1,533 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,975	123	1,860	1,533	-327
Miscellaneous Revenues	20	5	0	0	0
Less 5% Statutory Reduction	0	0	-93	-77	16
Other Sources	3	1	0	0	0
Total Revenues:	\$1,998	\$130	\$1,767	\$1,456	-\$311

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,274	1,173	1,512	1,166	-346
Transfers Out	295	295	255	290	35
Total Expenditures:	\$1,569	\$1,468	\$1,767	\$1,456	-\$311

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
LINDFIELDS**

COST CENTER SUMMARY - (9259):

TRENDS & ISSUES:

Lindfields MSTU was established through Ordinance No. 88-8, and amended by Ordinance No. 90-5 to provide installation, repair, maintenance, and replacement of street lights and the furnishing of electric power service to street lights. Also for maintenance, repair and replacement of drainage facilities and all other surface water management systems and improvements; maintenance, cleaning, and landscaping of all drainage and conservation areas, and the enforcement of all prohibitions and restrictions applicable to such drainage and conservation easement areas. This MSTU also provides services for maintenance, replacing, and repairing of all park areas and recreation equipment; maintenance and replacement of all landscaping, maintenance and landscaping of all water retention ponds to maintain them clear and unobstructed; sidewalk maintenance; and maintenance of walls and fencing.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.8298 which is anticipated to generate \$86,070 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	97,219	60,678	8,511	86,070	77,559
PY Delinquent Ad Valorem Tax	-54	0	0	0	0
Miscellaneous Revenues	1,513	1,074	0	0	0
Less 5% Statutory Reduction	0	0	-426	-4,304	-3,878
Other Sources	141	67	0	0	0
Fund Balance	0	0	67,537	30,820	-36,717
Total Revenues:	\$98,818	\$61,819	\$75,622	\$112,586	\$36,964

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	79,423	75,577	72,309	110,412	38,103
Transfers Out	4,096	4,095	3,313	2,174	-1,139
Total Expenditures:	\$83,519	\$79,672	\$75,622	\$112,586	\$36,964

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
RAIN TREE PARK**

COST CENTER SUMMARY - (9266):

TRENDS & ISSUES:

Rain Tree Park MSTU was established through an unnumbered resolution dated July 1, 1991 to provide maintenance of the dedicated stormwater management system. This includes dedicated drainage easements (excluding conservation contracts), dedicated water management/retention facilities, buffer and open space areas, parks and recreation areas, and street lighting within dedicated right -of-way or other dedicated areas.

REVENUES:

The millage rate for Fiscal Year 2017 is 1.4772 which is anticipated to generate \$61,999 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	50,538	47,660	49,292	61,999	12,707
Miscellaneous Revenues	345	336	0	0	0
Less 5% Statutory Reduction	0	0	-2,465	-3,100	-635
Other Sources	52	35	0	0	0
Fund Balance	0	0	20,475	24,929	4,454
Total Revenues:	\$50,935	\$48,031	\$67,302	\$83,828	\$16,526

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	44,009	42,145	64,269	80,821	16,552
Transfers Out	2,773	3,091	3,033	3,007	-26
Total Expenditures:	\$46,782	\$45,236	\$67,302	\$83,828	\$16,526

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INTERCESSION CITY LIGHTING**

COST CENTER SUMMARY - (9271):

TRENDS & ISSUES:

Intercession City MSTU was established through Ordinance No. 76-1, and amended by Ordinance No. 92-25 to provide maintenance, operation and improvements of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is revenues to 0.7024 which is anticipated to generate \$7,861 in provide the above service. Also, Fund Balance provides the additional funds needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	8,450	10,191	12,436	7,861	-4,575
PY Delinquent Ad Valorem Tax	0	41	0	0	0
Miscellaneous Revenues	52	68	0	0	0
Less 5% Statutory Reduction	0	0	-622	-393	229
Other Sources	7	6	0	0	0
Fund Balance	0	0	0	2,420	2,420
Total Revenues:	\$8,509	\$10,306	\$11,814	\$9,888	-\$1,926

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	8,839	8,928	10,245	8,286	-1,959
Transfers Out	1,452	910	1,569	1,602	33
Total Expenditures:	\$10,290	\$9,839	\$11,814	\$9,888	-\$1,926

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
EMERALD LAKE COLONY MSBU**

COST CENTER SUMMARY - (9272):

TRENDS & ISSUES:

The Emerald Lakes MSTU was established through Ordinance No. 82-12, as amended by Ordinance No. 96-10, as amended by Ordinance No. 98-13, as amended by Ordinance No. 06-16, and as amended by Ordinance No. 06-18 to provide the maintenance, operation and improvements of street lighting within this MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.1143 which is anticipated to generate \$ 420 in revenues to provide the above service. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	917	888	1,959	420	-1,539
Miscellaneous Revenues	13	7	0	0	0
Less 5% Statutory Reduction	0	0	-98	-21	77
Other Sources	3	1	0	0	0
Fund Balance	0	0	0	1,000	1,000
Total Revenues:	\$932	\$896	\$1,861	\$1,399	-\$462

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	1,078	1,080	1,707	1,225	-482
Transfers Out	178	155	154	174	20
Total Expenditures:	\$1,256	\$1,234	\$1,861	\$1,399	-\$462

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINWARD CAY**

COST CENTER SUMMARY - (9274):

TRENDS & ISSUES:

Windward Cay was created by an Unnumbered Resolution adopted on July 22, 1991 for the purpose of providing stormwater facilities and street lighting. In FY 11, the storm water facilities services were provided under Fund 129. In FY12, this MSTU was amended by Ordinance No. 11-14 to exclude stormwater. Street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.1787 which is anticipated to generate \$2,551 in revenues to provide the above services. Also, Funds Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	5,479	2,300	5,371	2,551	-2,820
Miscellaneous Revenues	50	20	0	0	0
Less 5% Statutory Reduction	0	0	-269	-128	141
Other Sources	7	4	0	0	0
Fund Balance	0	0	0	2,118	2,118
Total Revenues:	\$5,535	\$2,324	\$5,102	\$4,541	-\$561

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	4,615	3,871	4,675	4,054	-621
Transfers Out	475	495	427	487	60
Total Expenditures:	\$5,090	\$4,366	\$5,102	\$4,541	-\$561

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WINDMILL POINT**

COST CENTER SUMMARY - (9278):

TRENDS & ISSUES:

The Windmill Point MSTU was created by an Unnumbered Resolution adopted on June 17, 1991; as amended by an Unnumbered Resolution adopted on August 29, 1994; by an Unnumbered Resolution adopted on December 22, 1997; by Resolution 98/99-23; Resolution 99/00-116; Resolution 01/02-102, and by Ordinance No. 11-14 for the purpose of providing stormwater facilities and street lighting. Currently street lighting is the only service being provided.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.3101 which is anticipated to generate \$7,774 in revenues to provide the above services. Also, Funds Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	0	0	13,860	7,774	-6,086
Miscellaneous Revenues	139	18	0	0	0
Less 5% Statutory Reduction	0	0	-693	-389	304
Other Sources	35	0	0	0	0
Fund Balance	0	0	1,044	3,635	2,591
Total Revenues:	\$175	\$18	\$14,211	\$11,020	-\$3,191

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	10,242	9,871	12,385	9,327	-3,058
Transfers Out	1,935	1,410	1,826	1,693	-133
Total Expenditures:	\$12,177	\$11,281	\$14,211	\$11,020	-\$3,191

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
WESTMINSTER GARDENS**

COST CENTER SUMMARY - (9279):

TRENDS & ISSUES:

The Westminster Gardens MSTU was created by an Unnumbered Resolution adopted on June 17, 1991; as amended by an Unnumbered Resolution adopted on August 29, 1994; by an Unnumbered Resolution adopted on December 22, 1997; by Resolution 98/99-23; Resolution 99/00-116; Resolution 01/02-102, and by Ordinance No. 11-14 for the purpose of providing stormwater facilities and street lighting. Currently street lighting is the only service being provided.

REVENUES:

A millage rate for Fiscal Year 2017 was not adopted due to sufficient Fund Balance of \$8,303 to provide services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	120	101	0	0	0
Fund Balance	0	0	8,354	8,303	-51
Total Revenues:	\$120	\$101	\$8,354	\$8,303	-\$51

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	233	237	8,354	8,303	-51
Total Expenditures:	\$233	\$237	\$8,354	\$8,303	-\$51

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
INDIAN RIDGE VILLAS**

COST CENTER SUMMARY - (9281):

TRENDS & ISSUES:

Indian Ridge Villas MSTU was established through an unnumbered resolution dated December 21, 1992 to provide maintenance of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, water management/retention facilities, and street lighting.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.4703 which is anticipated to generate \$16,740 in revenues to provide the above services. Also, Fund Balance provides the additional funds needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	14,687	15,137	20,637	16,740	-3,897
PY Delinquent Ad Valorem Tax	52	0	0	0	0
Miscellaneous Revenues	82	39	0	0	0
Less 5% Statutory Reduction	0	0	-1,032	-837	195
Other Sources	19	10	0	0	0
Fund Balance	0	0	0	3,388	3,388
Total Revenues:	\$14,841	\$15,186	\$19,605	\$19,291	-\$314

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	14,808	17,272	18,778	18,369	-409
Transfers Out	783	817	827	922	95
Total Expenditures:	\$15,591	\$18,089	\$19,605	\$19,291	-\$314

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
SHADOW OAKS**

COST CENTER SUMMARY - (9282):

TRENDS & ISSUES:

Shadow Oaks MSTU was established through an unnumbered resolution dated June 24, 1991 to provide maintenance, operation, and improvements of street lighting within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 0.3127 which is anticipated to generate \$1,366 in revenues to provide the above services. Also, Fund Balance provides the additional funds needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	1,502	1,276	1,281	1,366	85
Miscellaneous Revenues	11	13	0	0	0
Less 5% Statutory Reduction	0	0	-64	-68	-4
Other Sources	0	1	0	0	0
Fund Balance	0	0	0	1,200	1,200
Total Revenues:	\$1,513	\$1,290	\$1,217	\$2,498	\$1,281

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	816	771	964	2,247	1,283
Transfers Out	232	257	253	251	-2
Total Expenditures:	\$1,048	\$1,028	\$1,217	\$2,498	\$1,281

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
QUAIL RIDGE**

COST CENTER SUMMARY - (9285):

TRENDS & ISSUES:

Quail Ridge MSTU was established through an unnumbered resolution dated July 19, 1993, and amended by an unnumbered resolution dated February 19, 1996 and Resolution No. 98/99-144. This MSTU provides services for repair, maintenance, and improvement of the publicly dedicated stormwater management system, including publicly dedicated drainage easements, park /recreational site, water management/retention facilities, and street lighting within the subdivision and along the north right -of-way of Osceola Parkway, as well as garbage services.

REVENUES:

The millage rate for Fiscal Year 2017 is 1.0563 which is anticipated to generate \$27,444 in revenues to provide the above services. Also, Fund Balance provides the additional funds needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	23,592	32,787	22,209	27,444	5,235
Miscellaneous Revenues	105	170	0	0	0
Less 5% Statutory Reduction	0	0	-1,110	-1,372	-262
Other Sources	34	16	0	0	0
Fund Balance	0	0	8,257	6,048	-2,209
Total Revenues:	\$23,731	\$32,973	\$29,356	\$32,120	\$2,764

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	25,009	24,366	25,929	28,951	3,022
Transfers Out	3,228	3,227	3,427	3,169	-258
Total Expenditures:	\$28,237	\$27,592	\$29,356	\$32,120	\$2,764

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
ISLE OF BELLALAGO**

COST CENTER SUMMARY - (9349):

TRENDS & ISSUES:

Isles of Bellalago MSTU was established through Ordinance No. 05-41 for the purpose of providing repair, maintenance, operation, and improvement of the street lighting and stormwater management within the MSTU.

REVENUES:

The millage rate for Fiscal Year 2017 is 2.5502 which is anticipated to generate \$98,443 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	86,247	117,363	131,182	98,443	-32,739
PY Delinquent Ad Valorem Tax	-1,722	-41,069	0	0	0
Miscellaneous Revenues	87	104	0	0	0
Less 5% Statutory Reduction	0	0	-6,559	-4,922	1,637
Transfers In	0	50,788	0	0	0
Other Sources	138	65	0	0	0
Fund Balance	0	0	3,354	28,634	25,280
Total Revenues:	\$84,750	\$127,251	\$127,977	\$122,155	-\$5,822

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	96,649	97,035	122,699	105,843	-16,856
Transfers Out	5,959	5,920	5,278	16,312	11,034
Total Expenditures:	\$102,608	\$102,955	\$127,977	\$122,155	-\$5,822

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND
HAMMOCK TRAILS**

COST CENTER SUMMARY - (9352):

TRENDS & ISSUES:

Hammock Trails MSTU was established through Ordinance No. 06-30, and amended by Ordinance No. 10-16 to provide repair, maintenance, and improvement of the stormwater management ponds located within the MSTU.

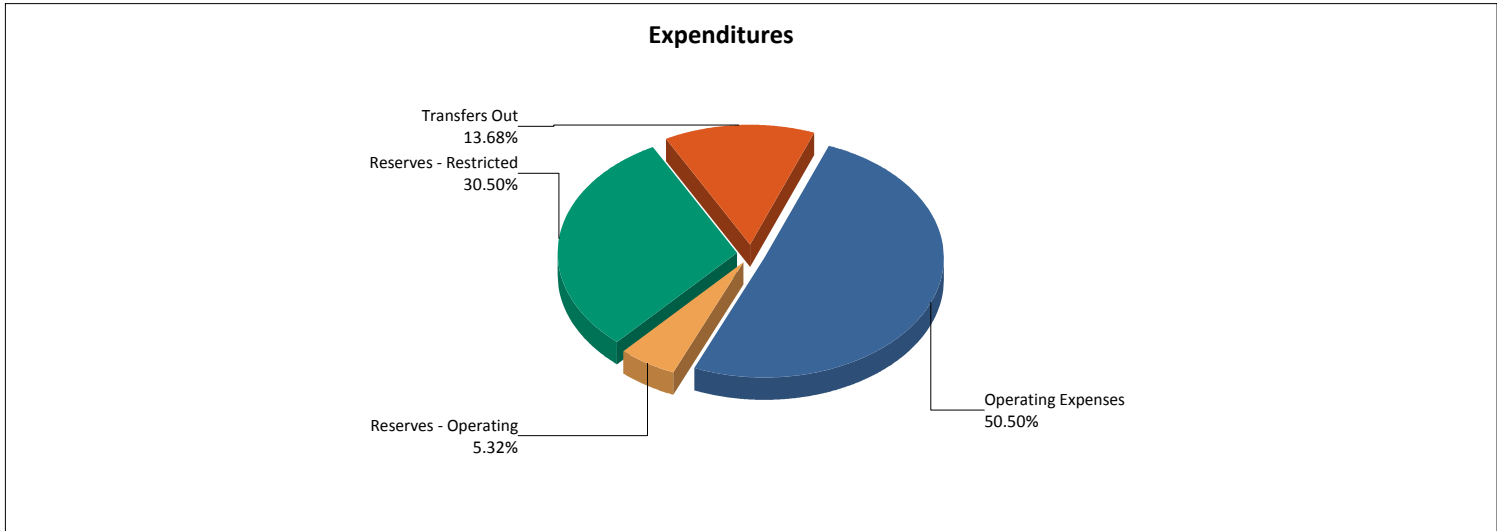
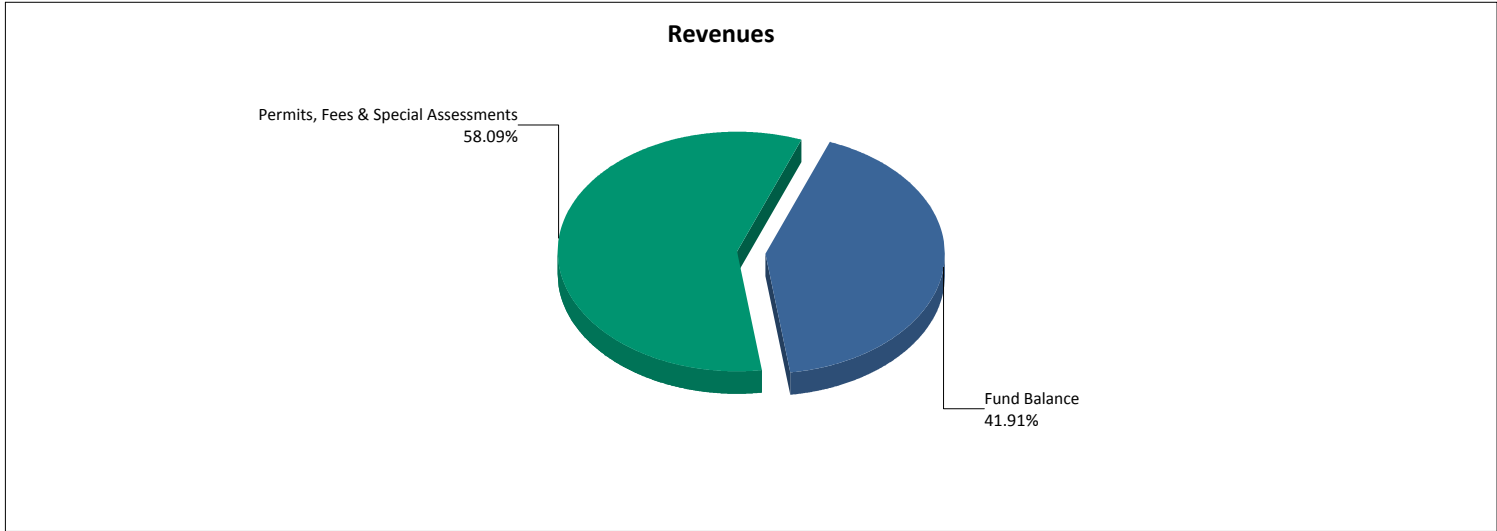
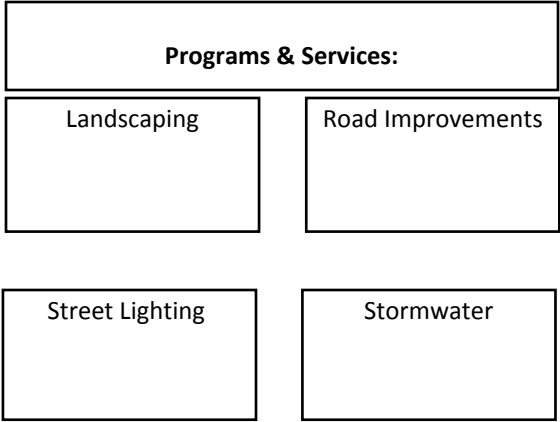
REVENUES:

The millage rate for Fiscal Year 2017 is 0.7939 which is anticipated to generate \$38,988 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Current Ad Valorem Taxes	38,431	34,165	49,600	38,988	-10,612
Miscellaneous Revenues	122	58	0	0	0
Less 5% Statutory Reduction	0	0	-2,480	-1,949	531
Other Sources	52	27	0	0	0
Fund Balance	0	0	0	10,256	10,256
Total Revenues:	\$38,605	\$34,249	\$47,120	\$47,295	\$175

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	40,249	37,168	44,878	44,781	-97
Transfers Out	2,267	2,333	2,242	2,514	272
Total Expenditures:	\$42,516	\$39,501	\$47,120	\$47,295	\$175

FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND



FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Board is authorized to create 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. The FY17 budgeted amounts are based on trending cost of services and identifiable needs. The Transfers Out to the General Fund is for the support of administrative services. The Fund's overall budget reflects a decrease of 16.7%.

REVENUES:

Revenues collected from MSBU fees are non-ad valorem assessments and are recorded in the Special Assessments account. Various MSBUs utilize Fund Balance to provide authorized services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	43,377	33,015	35,356	35,438	82
Miscellaneous Revenues	283	246	0	0	0
Less 5% Statutory Reduction	0	0	-1,767	-1,771	-4
Fund Balance	0	0	37,541	25,571	-11,970
Total Revenues:	\$43,660	\$33,261	\$71,130	\$59,238	\$-11,892

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	26,228	24,800	35,537	29,916	-5,621
Transfers Out	3,500	8,002	8,052	8,102	50
Reserves - Operating	0	0	3,132	3,154	22
Reserves - Restricted	0	0	24,409	18,066	-6,343
Total Expenditures:	\$29,728	\$32,802	\$71,130	\$59,238	\$-11,892

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
CANE BREAK MSBU**

COST CENTER SUMMARY - (9218):

TRENDS & ISSUES:

Cane Break MSBU was established through Ordinance No. 95-5 to provide maintenance, repair and improvements of the publicly dedicated stormwater management system, including drainage easements and water management/retention facilities and landscaping in publicly dedicated buffered areas and the installation, maintenance, and repair of street lighting.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2017 is \$80.91 per platted lot, which is anticipated to generate \$5,583 in revenues to provide the above services as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	6,612	6,281	5,984	5,583	-401
Miscellaneous Revenues	41	33	0	0	0
Less 5% Statutory Reduction	0	0	-299	-279	20
Fund Balance	0	0	2,073	2,040	-33
Total Revenues:	\$6,653	\$6,313	\$7,758	\$7,344	-\$414

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	4,731	4,534	6,258	5,844	-414
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$6,231	\$6,034	\$7,758	\$7,344	-\$414

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
TOPS TERRACE MSBU**

COST CENTER SUMMARY - (9244):

TRENDS & ISSUES:

Tops Terrace MSBU was established through Ordinance No. 89-16 to provide installation and maintenance of street lighting.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2017 is \$36.24 per platted lot, which is anticipated to generate \$1,957 in revenues to provide the above services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	2,586	570	2,201	1,957	-244
Miscellaneous Revenues	24	7	0	0	0
Less 5% Statutory Reduction	0	0	-110	-98	12
Total Revenues:	\$2,610	\$577	\$2,091	\$1,859	-\$232

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	1,219	1,179	1,591	1,359	-232
Transfers Out	500	500	500	500	0
Total Expenditures:	\$1,719	\$1,679	\$2,091	\$1,859	-\$232

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FANNY BASS**

COST CENTER SUMMARY - (9288):

TRENDS & ISSUES:

Fanny Bass MSBU was established through an unnumbered resolution dated November 11, 1996 for the purposes of funding the maintenance, operation, repair, and improvement of Fanny Bass Lane within the boundaries of the unit. This MSBU is currently inactive.

REVENUES:

No assessment rate was adopted for Fiscal Year 2017 as there are sufficient funds available in Fund Balance to provide the required services.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	0	22	0	0	0
Fund Balance	0	0	3,132	3,154	22
Total Revenues:	\$0	\$22	\$3,132	\$3,154	\$22

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Reserves - Operating	0	0	3,132	3,154	22
Total Expenditures:	\$0	\$0	\$3,132	\$3,154	\$22

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
FOUNTAINS@EMERALD LAKES MSBU**

COST CENTER SUMMARY - (9299):

TRENDS & ISSUES:

Emerald Lakes (the Fountains) MSBU was established through Ordinance No. 00-30 to fund the repair, maintenance, provision, improvement and operation of stormwater management, as well as the installation, maintenance and operation of street lighting, and the improvement and maintenance of the common areas, entrance and internal roadway island.

REVENUES:

The non-ad valorem assessment rate for Fiscal Year 2017 is \$200.72 per platted lot, which is anticipated to generate \$19,269 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	25,883	17,867	18,542	19,269	727
Miscellaneous Revenues	156	107	0	0	0
Less 5% Statutory Reduction	0	0	-927	-963	-36
Fund Balance	0	0	11,400	5,734	-5,666
Total Revenues:	\$26,039	\$17,974	\$29,015	\$24,040	-\$4,975

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	19,751	18,620	27,515	22,540	-4,975
Transfers Out	1,500	1,500	1,500	1,500	0
Total Expenditures:	\$21,251	\$20,120	\$29,015	\$24,040	-\$4,975

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND
OLD OAK TRAIL**

COST CENTER SUMMARY - (9359):

TRENDS & ISSUES:

Resolution 12-095R authorized the imposition of a special assessment for road improvements on Old Oak Trail. This MSBU was established for funding construction of Initial Road Improvements and Resurfacing Improvements on Old Oak Trail. The initial road improvement was funded by a loan and will be repaid through an assessment to property owners over a seven year period. The cost for the resurfacing improvement will be collected through the assessment over a seven year period. The budgeted reserves are for the debt payments and the resurfacing improvement planned for year eight. Additionally, on August 8, 2016 the BOCC approved Resolution #16-162R authorizing the imposition of a special assessment for road improvements and resurfacing for lot #17. This Lot was not zoned as residential during the initial set up of the assessment and therefore was excluded.

REVENUES:

The non-ad valorem assessment Road Improvement & Resurfacing rate for Fiscal Year 2017 is \$1,049.91 per platted lots included in the original assessment. However, for FY17 Lot #17 was assessed a rate of \$1,757.95 for its share of debt service and resurfacing. Another source of revenue is Fund Balance which provides funding for future planned resurfacing improvements.

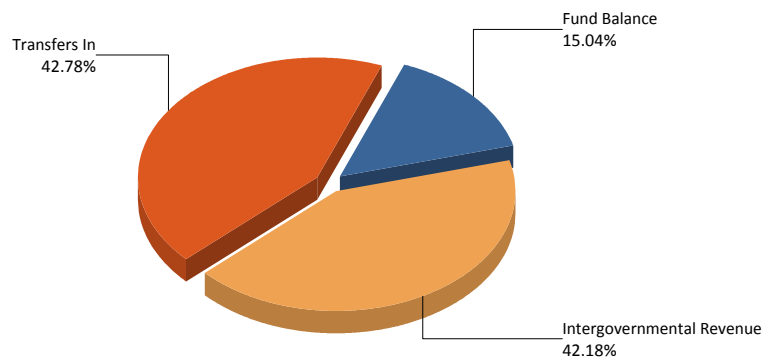
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessmen	8,297	8,297	8,629	8,629	0
Miscellaneous Revenues	62	77	0	0	0
Less 5% Statutory Reduction	0	0	-431	-431	0
Fund Balance	0	0	20,936	14,643	-6,293
Total Revenues:	\$8,359	\$8,374	\$29,134	\$22,841	-\$6,293

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	526	468	173	173	0
Transfers Out	0	4,502	4,552	4,602	50
Reserves - Restricted	0	0	24,409	18,066	-6,343
Total Expenditures:	\$526	\$4,970	\$29,134	\$22,841	-\$6,293

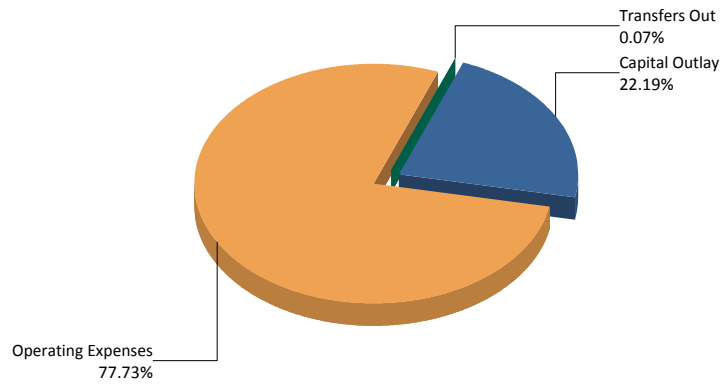
FUND 154-CONSTITUTIONAL GAS TAX FUND

CONSTITUTIONAL GAS TAX	
Resurfacing Projects	Intersection Safety

Revenues



Expenditures



FUND 154-CONSTITUTIONAL GAS TAX FUND

FUND SUMMARY:

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. Operating Expenses reflect an appropriation of \$7,529,693, which supports county initiatives for road resurfacing and dirt road paving in support of the Board's Strategic Plan Action Item #2: Transportation. Capital Outlay provides funding for the replacement and purchasing of heavy equipment machinery and ongoing capital projects.

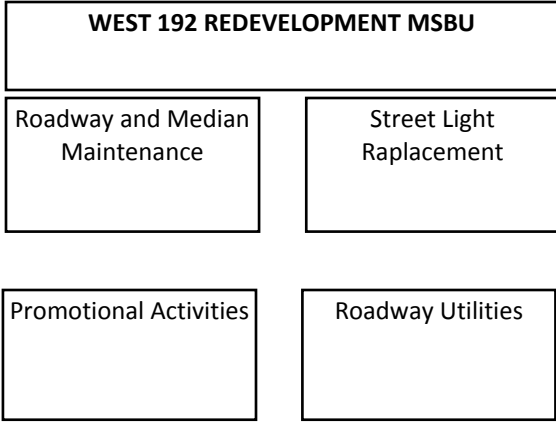
REVENUES:

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY17, revenues are based on a projection provided by the Department of Revenue. Transfers In total \$4,232,832 from General Fund (Fund 001) as the revenue generated in this Fund is not sufficient to cover project costs.

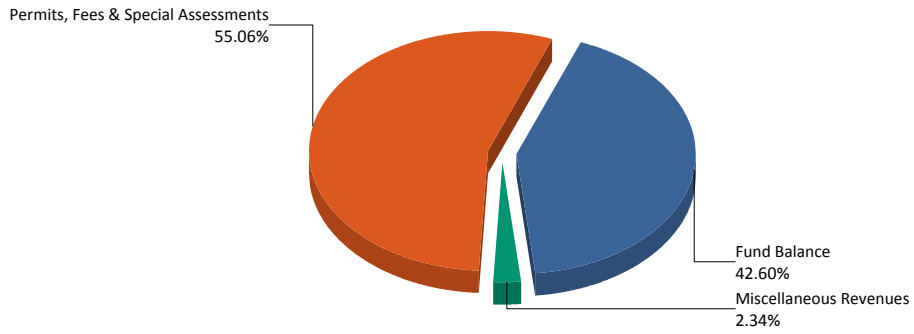
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	3,867,239	4,030,324	4,107,412	4,173,813	66,401
Miscellaneous Revenues	7,552	22,075	0	0	0
Less 5% Statutory Reduction	0	0	-205,371	-208,691	-3,320
Transfers In	1,710,000	4,772,929	3,514,185	4,232,832	718,647
Fund Balance	0	0	1,329,941	1,488,431	158,490
Total Revenues:	\$5,584,791	\$8,825,328	\$8,746,167	\$9,686,385	\$940,218

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	3,787,223	6,784,134	6,750,000	7,529,693	779,693
Capital Outlay	199,451	1,243,961	1,989,268	2,149,793	160,525
Transfers Out	943,872	5,338	6,899	6,899	0
Total Expenditures:	\$4,930,546	\$8,033,433	\$8,746,167	\$9,686,385	\$940,218

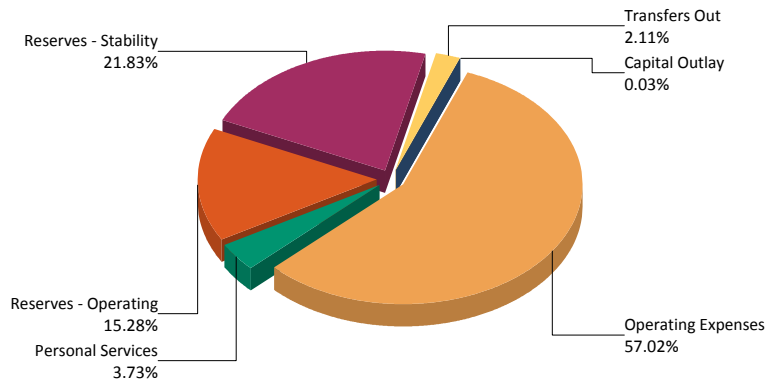
FUND 155-WEST 192 MSBU PHASE I



Revenues



Expenditures



FUND 155-WEST 192 MSBU PHASE I

FUND SUMMARY:

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. This Fund supports 2.45 FTEs which is an increase of .05 FTEs from the FY16 Adopted Budget due to a split funded position that was reallocated to this Fund. Personal Services increased primarily due to a 3.5% across the board raise for eligible non-IAFF employees, adjustment to FTEs, benefit cost and employee plan selections. Operating Expenses increased 10.2% primarily due to increased costs for Road Materials and Supplies. Capital Outlay provides funding for equipment. Transfers Out, which reimburses the General Fund for all central service expenses, decreased 10.2% from the FY16 Adopted Budget, based on the Cost Allocation Plan. Overall, the FY17 Budget decreased 9% from the FY16 Adopted Budget.

REVENUES:

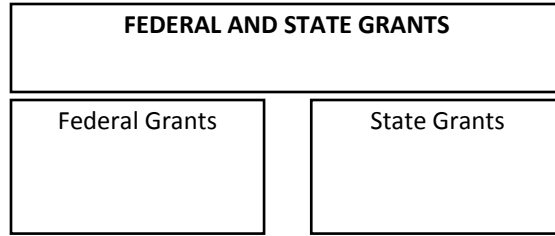
Revenue is provided primarily from Special Assessments. This Fund also receives revenues from Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	1,559,443	2,369,243	2,344,506	2,467,577	123,071
Miscellaneous Revenues	226,595	269,837	93,879	104,758	10,879
Less 5% Statutory Reduction	0	0	-121,919	-128,617	-6,698
Transfers In	0	9,261	0	0	0
Other Sources	29,636	39,477	0	0	0
Fund Balance	0	0	2,465,160	1,909,402	-555,758
Total Revenues:	\$1,815,674	\$2,687,818	\$4,781,626	\$4,353,120	\$-428,506

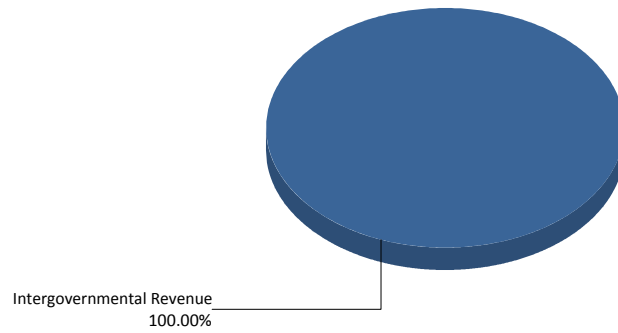
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	189,947	148,022	159,651	162,426	2,775
Operating Expenses	1,986,320	2,083,337	2,252,723	2,482,059	229,336
Capital Outlay	0	188,965	60,000	1,500	-58,500
Transfers Out	65,369	55,450	102,327	91,910	-10,417
Reserves - Operating	0	0	578,817	665,031	86,214
Reserves - Capital	0	0	1,164,084	0	-1,164,084
Reserves - Stability	0	0	464,024	950,194	486,170
Total Expenditures:	\$2,241,636	\$2,475,774	\$4,781,626	\$4,353,120	\$-428,506

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	3.55	3.15	2.40	2.45	0.05
Total Personnel:	3.55	3.15	2.40	2.45	0.05

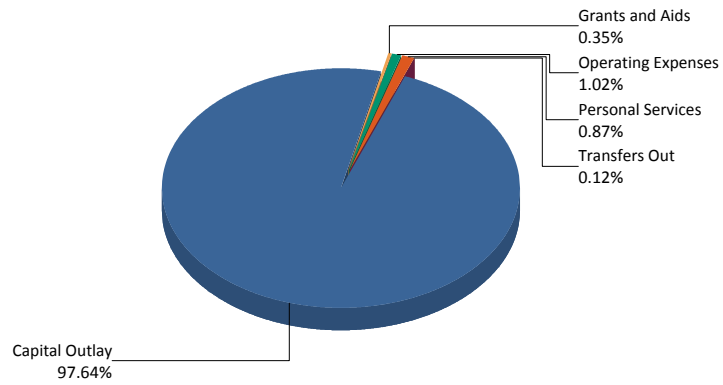
FUND 156-FEDERAL AND STATE GRANTS FUND



Revenues



Expenditures



FUND 156-FEDERAL AND STATE GRANTS FUND

FUND SUMMARY:

TRENDS & ISSUES:

All Federal, State and private grants awarded to the County are appropriated to this Fund. Per the requirements of each grant, expenses are regulated. This Fund supports 4 FTEs, which is an increase of 0.5 FTE from the FY16 Adopted Budget, due to an increase from a Part-Time to a Full-Time position, for a Court Program Specialist for the VOCA Grant. Operating Expenses decreased 43% from the FY16 Adopted Budget based on adjustments to various grants. Capital Outlay increased due to anticipated grant awards for County Sidewalks for the Safe Route to Schools (SRTS) Program, the W192 BRT Project and various Transportation Grant projects. Grants & Aids increased for the Electronic Citation Printers, Kissimmee Police Department Active Shooter Kits, IDignity Osceola Jail Outreach and Healing Tree, all related to the JAG Grant. Transfers Out to the Sheriff decreased due to awarded JAG funding.

REVENUES:

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

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	5,965,890	2,488,587	20,379,559	25,631,777	5,252,218
Miscellaneous Revenues	80	0	0	0	0
Total Revenues:	\$5,965,970	\$2,488,587	\$20,379,559	\$25,631,777	\$5,252,218

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	112,330	157,871	204,050	223,974	19,924
Operating Expenses	123,872	148,194	459,187	260,941	-198,246
Capital Outlay	5,579,383	2,018,654	19,616,785	25,027,311	5,410,526
Grants and Aids	73,649	109,684	34,188	90,036	55,848
Transfers Out	76,737	54,184	65,349	29,515	-35,834
Total Expenditures:	\$5,965,970	\$2,488,587	\$20,379,559	\$25,631,777	\$5,252,218

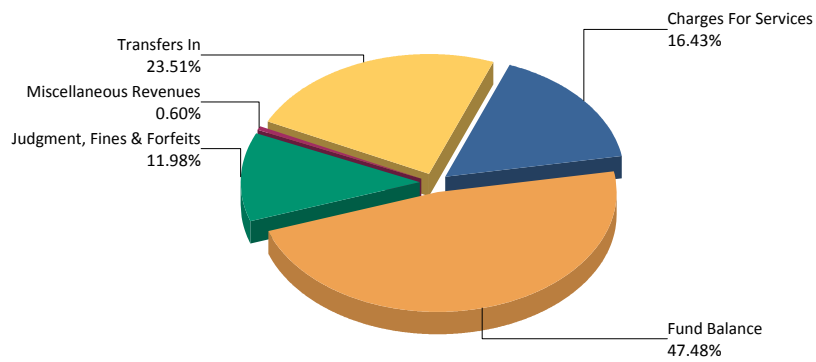
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	1.25	3.00	3.00	4.00	1.00
Part Time:	0.50	0.50	0.50	0.00	-0.50
Total Personnel:	1.75	3.50	3.50	4.00	0.50

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

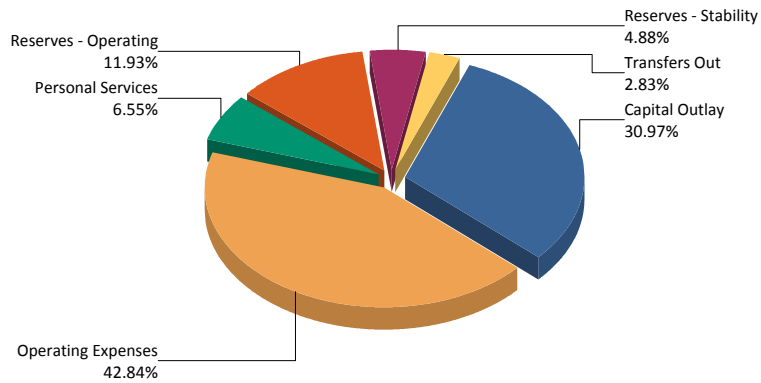
INTERGOVERNMENTAL RADIO COMMUNICATIONS

Maintain the 800MHz Radio System

Revenues



Expenditures



FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS
Intergovernmental Communications

DEPARTMENTAL OBJECTIVE:

The overall objective of Intergovernmental Communications is to provide day-to-day support to all users of the county's 800 MHz public-safety and non-public safety radio system and to ensure all aspects of the county's 800 MHz radio system are functional at all times.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

Phase 2 of radio communications system upgrade

- Radio Service staff has conducted face to face meetings with all Public Works radio system users to update them on the analog to digital cutover date of January 1, 2018. We have also spoken to them at length regarding the issue of required radio replacement in order to meet that goal.

Accomplishment #2:

Intergovernmental Communications Department has completed roughly 20% of data cleanup within our main database, the Mission Critical Management (MCM) asset system

Accomplishment #3:

In addition to tending to daily operations, the County's Intergovernmental Communications Department has recently completed work at both Kissimmee and St. Cloud Fire Departments, which included firmware upgrades to all APX model portable and mobile radios, FCC testing and tuning of all portable and mobile radios and programming all portable and mobile radios with the newest version of the internal radio program. Additionally, we were able to use that time to update our radio database records for those two agencies.

Accomplishment #4:

With the start of FY17, we have implemented a new annual Maintenance Agreement with Motorola that includes a fixed 10 year SUA for software and hardware upgrades to the system infrastructure. These upgrades are recommended by the manufacturer in order for the radio system infrastructure to remain current and includes any manufacturer updates.

Accomplishment #5:

All of the Osceola County School Board users, both in Transportation and Facility Maintenance, have successfully migrated from analog to the P25 digital portion of our radio system.

STRATEGIC OBJECTIVES:

Strategic Objective #1:

Strive to provide and manage mobile and portable radio communications for all users of the Osceola County radio system including our partner agencies

- Explore the possibility of amending the Interlocal Agreement between Osceola County and our radio system Partners in an effort to seek a more equitable means of billing our Partners for system usage.
- Seek funding for the addition of a backup generator and transfer switch in case of failure of the existing generator at our main tower site on Simpson Rd. If power is lost at this particular site and the generator fails, the existing Uninterruptable Power Supply (UPS) system can only provide required power for one hour, after which the radio system as a whole will fail.

Strategic Objective #2:

Grow and maintain productive relationships with local, regional, state, and federal allied agencies that have a role in local radio communications.

- Continue to upgrade firmware, tune and program all remaining Public Safety radios to ensure they are compatible with the Florida Region 5 radio initiative
- Continue to remain active in the Region's User and Technical groups in order to provide ourselves and our Partners with current information

Strategic Objective #3:

Enhance the planning for and enforcement of radio communications within commercial structures

- Review county building codes and ordinances for radio amplifier requirements for large commercial structures and influence compliance
- Work with Community Development to mitigate radio signal degradation to proposed hardened structures

FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

FUND SUMMARY:

TRENDS & ISSUES:

The Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities and the County for public safety and supporting agency communications. This Fund includes cost centers IT Infrastructure - 1247, Facilities Management - 4125 and Countywide Communications - 9820. This Fund supports 3.4 FTEs which is an increase of 1 FTE from the FY16 Adopted Budget for a new Radio Communications Service Technician position. Personal Services increased primarily due to the new position, a 3.5% across the board raise for eligible non-IAFF employees as well as benefit cost and employee plan selections. Operating Expenses increased primarily due to increases to the Motorola Contract. Capital Outlay includes funding for the Tower Site D Relocation project. Transfers Out are associated with the cost allocation plan. Reserves have been established in accordance with Budget Policy.

REVENUES:

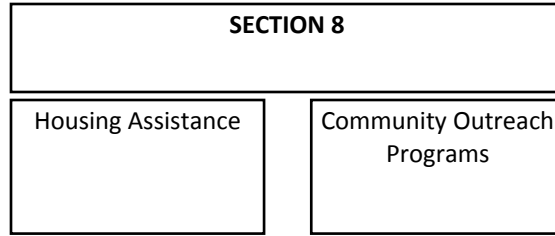
Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Interfund transfers from other BOCC funds provide an additional revenue source for use of the 800MHz radios as well as Interests and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	572,278	544,764	487,034	746,330	259,296
Judgment, Fines & Forfeits	528,230	544,278	548,355	544,278	-4,077
Miscellaneous Revenues	438,311	32,826	29,165	27,244	-1,921
Less 5% Statutory Reduction	0	0	-53,228	-65,893	-12,665
Transfers In	626,031	735,568	667,583	1,068,281	400,698
Fund Balance	0	0	1,834,133	2,156,928	322,795
Total Revenues:	\$2,164,850	\$1,857,436	\$3,513,042	\$4,477,168	\$964,126

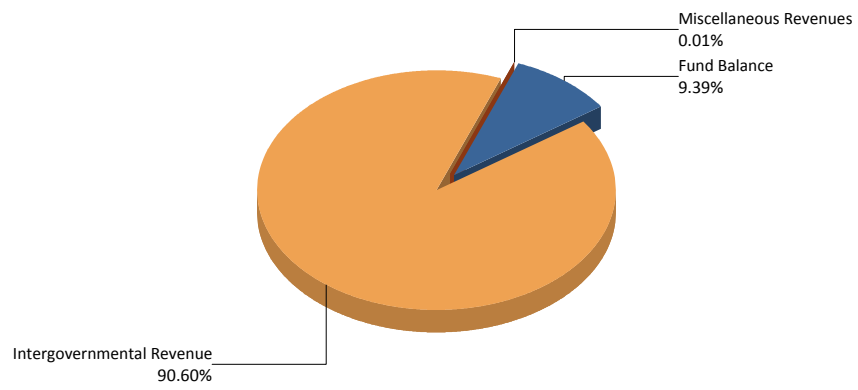
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	200,524	204,319	224,384	293,459	69,075
Operating Expenses	1,398,728	1,498,939	1,324,352	1,917,892	593,540
Capital Outlay	308,531	0	1,361,600	1,386,599	24,999
Transfers Out	66,403	91,663	99,837	126,530	26,693
Reserves - Operating	0	0	493,859	534,294	40,435
Reserves - Capital	0	0	9,010	0	-9,010
Reserves - Stability	0	0	0	218,394	218,394
Total Expenditures:	\$1,974,185	\$1,794,921	\$3,513,042	\$4,477,168	\$964,126

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	2.20	2.20	2.40	3.40	1.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	2.20	2.20	2.40	3.40	1.00

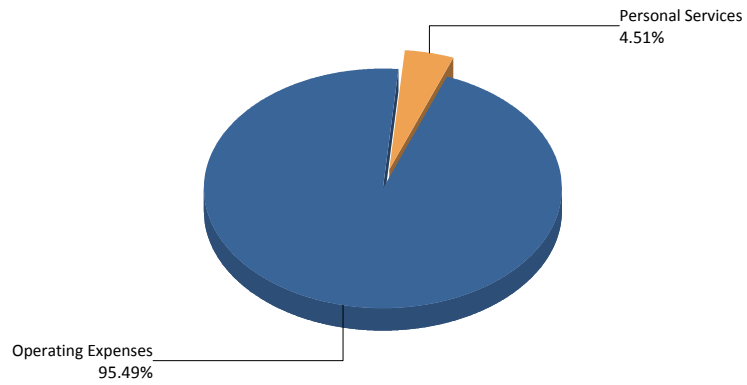
FUND 168-SECTION 8 FUND



Revenues



Expenditures



FUND 168-SECTION 8 FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Section 8 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. This Fund supports 10.6 FTEs which is an increase of 1 FTE for a new Quality Control Officer-Section 8 position. Personal Services increased due to the new position, a 3.5% across the board raise for eligible non-IAFF employees as well as benefit costs and employee plan selections. Operating Expenses increased due to an increase in portable vouchers the County is obligated to pay under this program.

REVENUES:

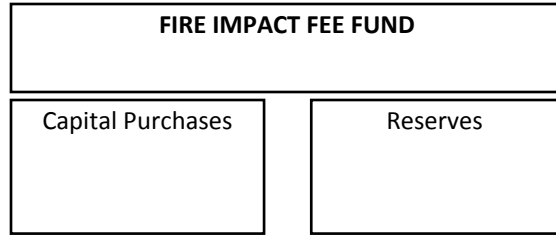
Revenues are received from the Department of Housing & Urban Development (HUD) which are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	10,226,932	11,954,208	10,990,992	13,269,624	2,278,632
Miscellaneous Revenues	12,446	14,203	0	1,200	1,200
Less 5% Statutory Reduction	0	0	0	-60	-60
Transfers In	0	5,822	0	0	0
Fund Balance	0	0	967,508	1,375,057	407,549
Total Revenues:	\$10,239,378	\$11,974,233	\$11,958,500	\$14,645,821	\$2,687,321

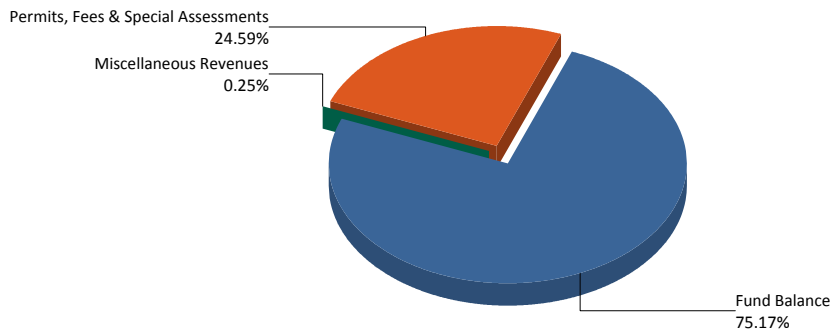
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	474,890	470,747	593,961	660,680	66,719
Operating Expenses	9,639,030	11,067,477	11,364,539	13,985,141	2,620,602
Total Expenditures:	\$10,113,921	\$11,538,224	\$11,958,500	\$14,645,821	\$2,687,321

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	8.40	8.80	9.60	10.60	1.00
Part Time:	0.00	1.00	0.00	0.00	0.00
Total Personnel:	8.40	9.80	9.60	10.60	1.00

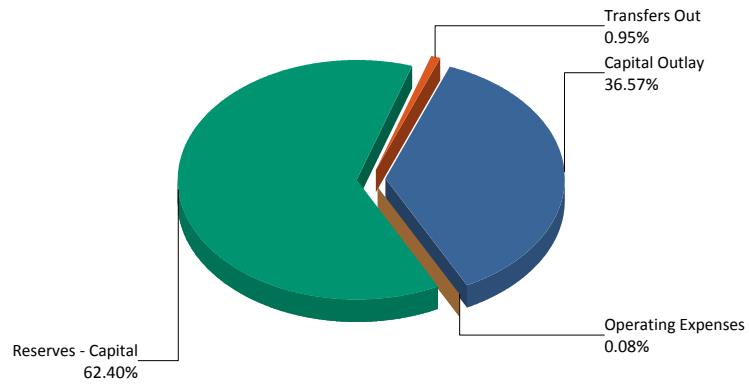
FUND 177-FIRE IMPACT FEE FUND



Revenues



Expenditures



FUND 177-FIRE IMPACT FEE FUND

FUND SUMMARY:

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. 06-99 and can only be used as directed by the Ordinance for needs related to new growth. The Fire Impact Fee Fund does not include Personal Services. Operating expenses decreased due to the Fire Impact Fee Study being completed in FY16. Capital Outlay reflects funding for Board approved capital projects carried forward from prior year to continue in FY17.

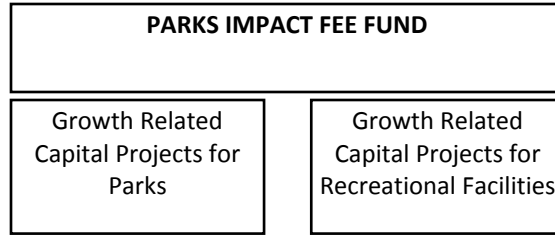
REVENUES:

Revenues are collected from fire impact fees which were not a part of the Impact Fee repeal ordinance. This Fund is also supported by Interest and Fund Balance.

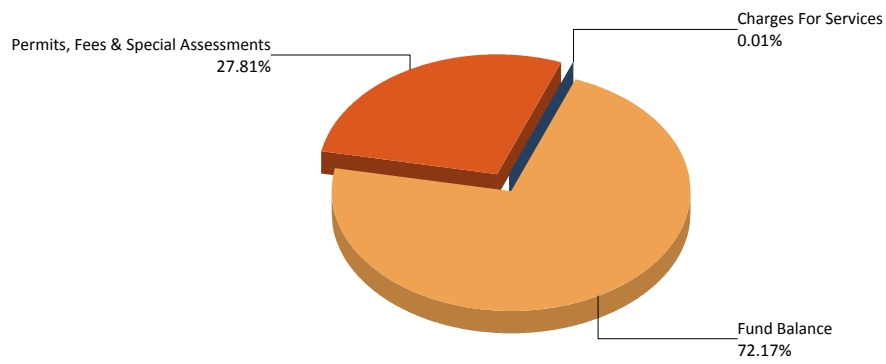
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	844,525	994,635	1,269,162	673,988	-595,174
Charges For Services	0	940	0	0	0
Miscellaneous Revenues	10,978	15,184	5,000	6,733	1,733
Less 5% Statutory Reduction	0	0	-63,708	-34,036	29,672
Fund Balance	0	0	4,493,382	2,060,418	-2,432,964
Total Revenues:	\$855,503	\$1,010,759	\$5,703,836	\$2,707,103	\$-2,996,733

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	37	809	62,294	2,200	-60,094
Capital Outlay	0	99,428	3,673,879	989,940	-2,683,939
Transfers Out	3,256	6,057	6,379	25,667	19,288
Reserves - Capital	0	0	1,961,284	1,689,296	-271,988
Total Expenditures:	\$3,293	\$106,294	\$5,703,836	\$2,707,103	\$-2,996,733

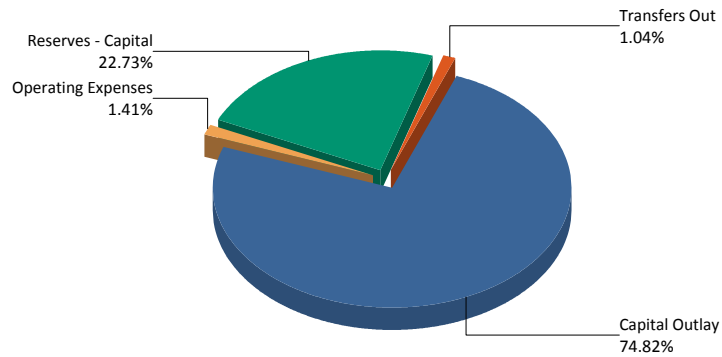
FUND 178-PARKS IMPACT FEE FUND



Revenues



Expenditures



FUND 178-PARKS IMPACT FEE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact 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. Operating Expenses increased due to increases in bank service charges as well as to include funding for the Parks Master Plan Phase III and IV. Capital Outlay includes funding for Greenways and Trails Project, 65th Infantry Project, Tropical Park Project, and Vance Harmon Park Project. Transfers Out increased as this fund allows for up to 1.5% of collected fees to be transferred to the General Fund for the administration of this program.

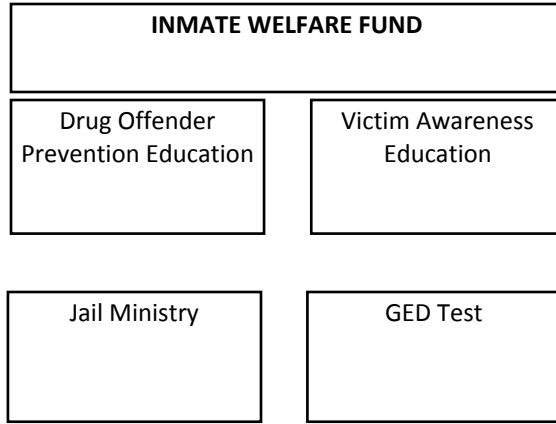
REVENUES:

The main revenue source is from impact fees collected on new developments. Revenue is projected to increase 48% from the FY16 Adopted Budget. This Fund also receives revenues from Fund Balance.

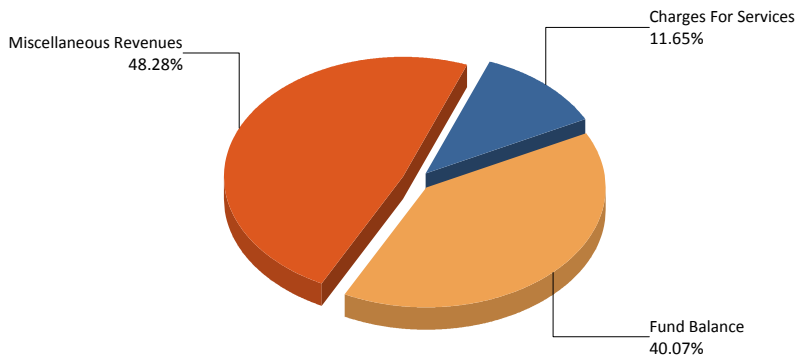
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	1,670,397	2,006,699	1,663,671	3,168,286	1,504,615
Charges For Services	0	1,041	1,156	1,475	319
Miscellaneous Revenues	36,231	38,534	0	0	0
Less 5% Statutory Reduction	0	0	-83,241	-158,488	-75,247
Fund Balance	0	0	10,137,432	8,221,596	-1,915,836
Total Revenues:	\$1,706,628	\$2,046,274	\$11,719,018	\$11,232,869	\$-486,149

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	12,557	74,785	335	158,100	157,765
Capital Outlay	170,317	180,985	6,147,130	8,404,570	2,257,440
Transfers Out	16,467	24,241	21,888	116,443	94,555
Reserves - Capital	0	0	5,549,665	2,553,756	-2,995,909
Total Expenditures:	\$199,340	\$280,011	\$11,719,018	\$11,232,869	\$-486,149

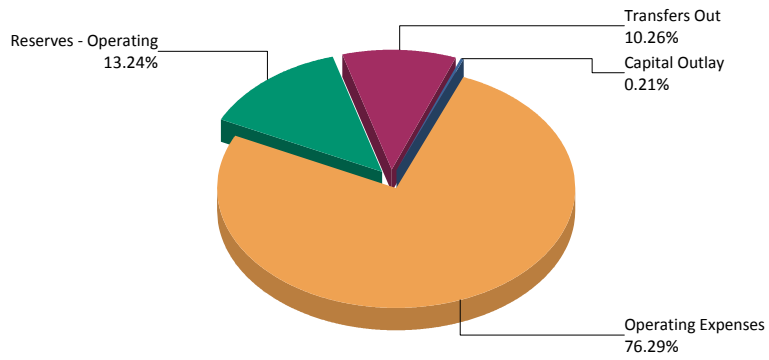
FUND 180-INMATE WELFARE FUND



Revenues



Expenditures



FUND 180-INMATE WELFARE FUND

FUND SUMMARY:

TRENDS & ISSUES:

Pursuant to Florida Statute 951.23(9), a commissary may be operated in a County detention facility. Commissary revenue is deposited into the Inmate Welfare Fund and can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED Testing and research material to those requiring detention or supervision. This Fund includes Inmate Welfare - 2112 and Print Shop - 2113. This Fund does not support Personal Services. Operating Expenses increased based on increases to the ALCO contract for educational programs and GED testing. Transfers Out to the General Fund increased due to adjustments to the Cost Allocation Plan. Capital Outlay provides funding for the cost of a laptop. Reserves were established in accordance with the County Budget Policy.

REVENUES:

The County currently has a contract with Keefe Commissary Network, LLC to provide inmate commissary services. In accordance with the agreement, 37% of generated sales are deposited into the Inmate Welfare Fund. Other revenues are received from charges for printing services, Interest and Fund Balance. Revenues increased 9.2% from the FY16 Adopted Budget based on prior year's activity.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	63,196	61,322	56,198	60,800	4,602
Miscellaneous Revenues	254,717	259,687	230,295	252,000	21,705
Less 5% Statutory Reduction	0	0	-2,810	-3,040	-230
Fund Balance	0	0	169,444	209,127	39,683
Total Revenues:	\$317,913	\$321,009	\$453,127	\$518,887	\$65,760

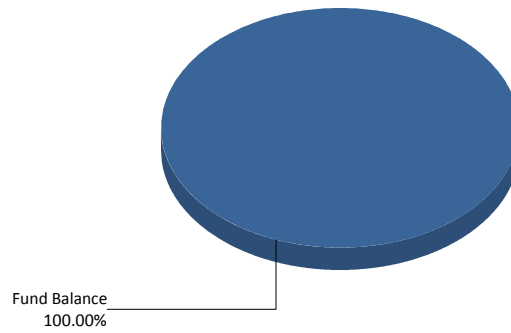
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	268,416	270,337	369,830	395,835	26,005
Capital Outlay	8,765	1,269	10,280	1,100	-9,180
Transfers Out	25,841	15,632	31,859	53,239	21,380
Reserves - Operating	0	0	41,158	68,713	27,555
Total Expenditures:	\$303,022	\$287,238	\$453,127	\$518,887	\$65,760

FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

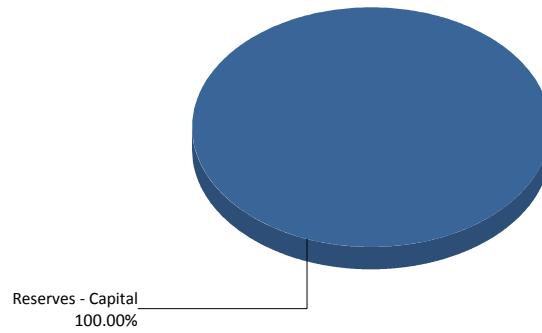
ROAD IMPACT FEE POINCIANA OVERLAY

Growth Related
Transportation
Improvements

Revenues



Expenditures



FUND 187-ROAD IMPACT FEE POINCIANA OVERLAY

FUND SUMMARY:

TRENDS & ISSUES:

The Road Impact Fee Poinciana Overlay Fund accounts for revenues and appropriations realized from impact fees currently levied on developments affecting the County's transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; however, any balances need to be applied to widen Marigold Avenue from two-lanes to four-lanes. There are no projects requested for FY17.

REVENUES:

The only revenue budgeted for FY17 is Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	2,845	2,521	0	0	0
Fund Balance	0	0	447,381	449,902	2,521
Total Revenues:	\$2,845	\$2,521	\$447,381	\$449,902	\$2,521

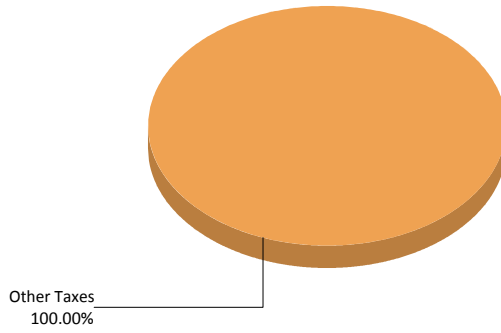
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Reserves - Capital	0	0	447,381	449,902	2,521
Total Expenditures:	\$0	\$0	\$447,381	\$449,902	\$2,521

FUND 189-SECOND LOCAL OPTION FUEL TAX FUND

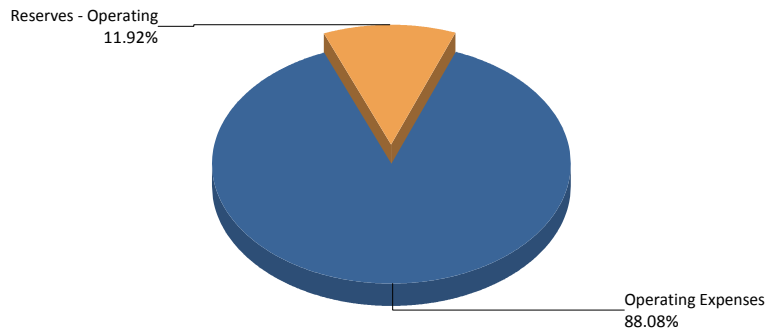
SECOND LOCAL OPTION FUEL TAX FUND

LYNX - BRT

Revenues



Expenditures



FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

This is a new Fund for FY17 and includes revenues from the Second Local Option Fuel Tax. For FY17, this Fund supports the payment to Lynx for bus services.

REVENUES:

The revenue source is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY17, revenues are based on a projection provided by the Department of Revenue.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	0	0	0	8,757,208	8,757,208
Less 5% Statutory Reduction	0	0	0	-437,860	-437,860
Total Revenues:	\$0	\$0	\$0	\$8,319,348	\$8,319,348

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	0	7,327,909	7,327,909
Reserves - Operating	0	0	0	991,439	991,439
Total Expenditures:	\$0	\$0	\$0	\$8,319,348	\$8,319,348

Debt Service Funds

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DEBT SERVICE FUNDS

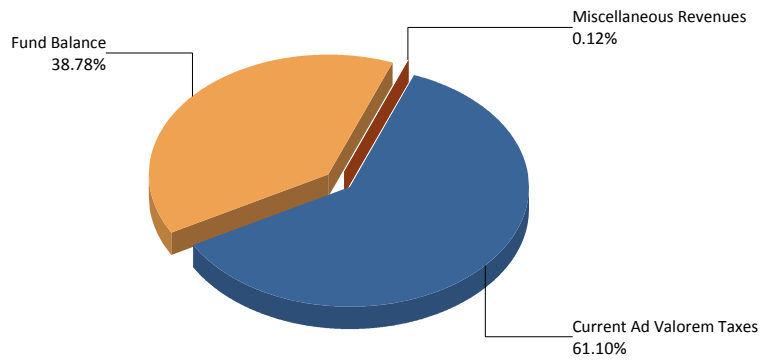
Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015

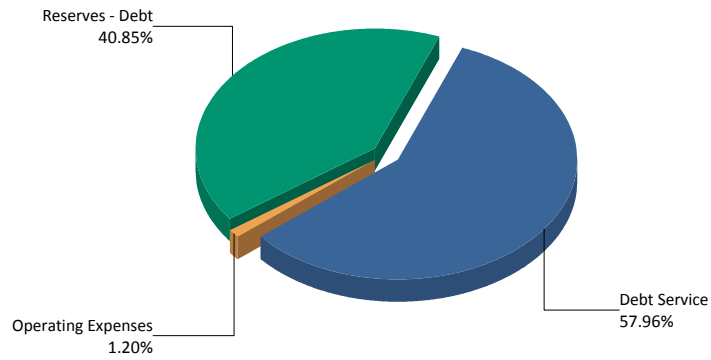
PROGRAMS & SERVICES:

Debt Service
Payments

Revenues



Expenditures



FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY15 to account for the advance refund of a portion of the outstanding Limited General Obligation Bonds, Series 2006 (Fund 234), \$8,600,000. This bond will sunset in October 2045.

REVENUES:

Funding sources utilize dedicated Ad Valorem, as well as Fund Balance, to provide funds for debt service expenses.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	0	0	210,172	303,111	92,939
Miscellaneous Revenues	0	89	0	580	580
Less 5% Statutory Reduction	0	0	-10,509	-15,185	-4,676
Other Sources	0	75,430	0	0	0
Fund Balance	0	0	157,358	192,406	35,048
Total Revenues:	\$0	\$75,519	\$357,021	\$480,912	\$123,891

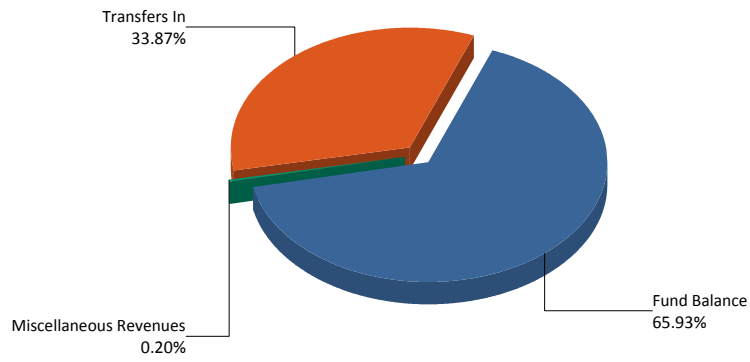
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	0	5,754	5,754
Debt Service	0	67,766	164,615	278,725	114,110
Reserves - Debt	0	0	192,406	196,433	4,027
Total Expenditures:	\$0	\$67,766	\$357,021	\$480,912	\$123,891

FUND 202-D/S SALES TAX REV 2009

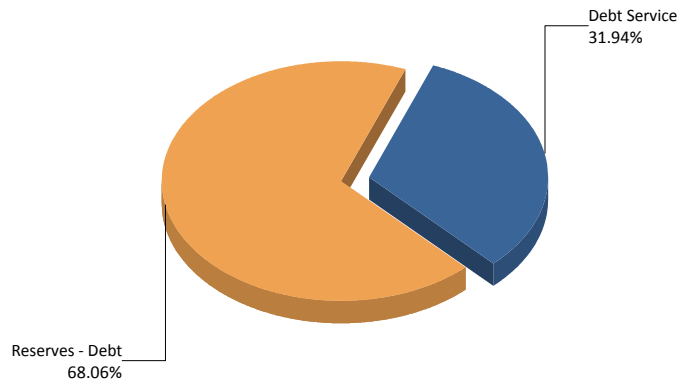
PROGRAMS & SERVICES:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009, \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and stormwater management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga. Expenditures include the debt service payment, as well as the required reserves. This bond will sunset in October 2038.

REVENUES:

Funding sources include a Transfer In from the Local Option Sales Tax Fund (Fund 306), as well as Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	29,643	26,425	0	7,000	7,000
Less 5% Statutory Reduction	0	0	0	-350	-350
Transfers In	2,718,373	3,129,609	3,208,007	1,199,000	-2,009,007
Fund Balance	0	0	5,303,260	2,334,100	-2,969,160
Total Revenues:	\$2,748,016	\$3,156,034	\$8,511,267	\$3,539,750	\$-4,971,517

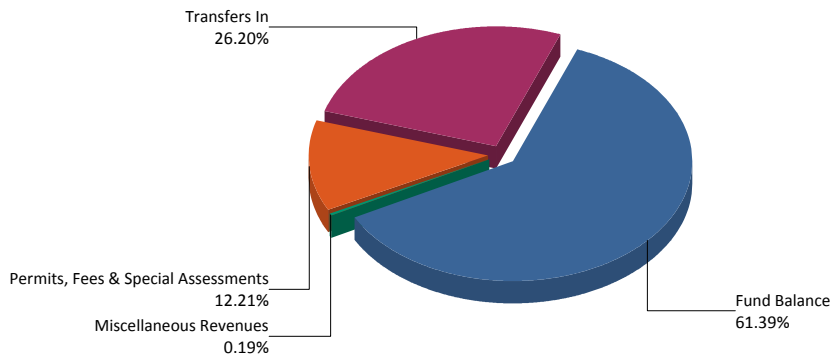
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	3,189,556	3,186,581	3,187,907	1,130,450	-2,057,457
Reserves - Debt	0	0	5,323,360	2,409,300	-2,914,060
Total Expenditures:	\$3,189,556	\$3,186,581	\$8,511,267	\$3,539,750	\$-4,971,517

FUND 204-TDT TAX BONDS SERIES 2012

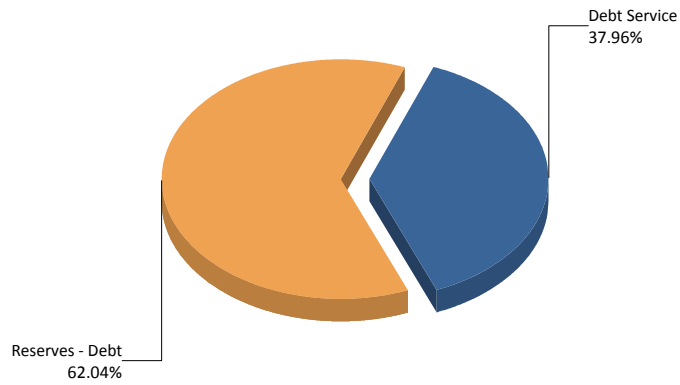
PROGRAMS & SERVICES:

Debt Service
Payments

Revenues



Expenditures



FUND 204-TDT TAX BONDS SERIES 2012

FUND SUMMARY:

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 Bond, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This bond will sunset in October 2041.

REVENUES:

Funding sources include a Special Assessment from the OMNI Orlando Resort, a Transfer In from the 5th Cent Resort Tax Fund (Fund 105) as well as interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	293,872	322,908	300,000	300,000	0
Miscellaneous Revenues	8,519	7,369	1,500	4,773	3,273
Less 5% Statutory Reduction	0	0	-15,075	-15,239	-164
Transfers In	686,284	518,685	644,224	643,740	-484
Fund Balance	0	0	1,506,720	1,508,454	1,734
Total Revenues:	\$988,675	\$848,961	\$2,437,369	\$2,441,728	\$4,359

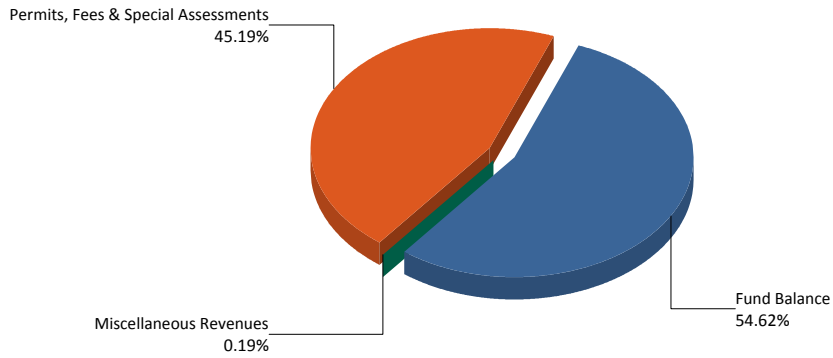
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	930,221	929,310	928,914	926,961	-1,953
Reserves - Debt	0	0	1,508,455	1,514,767	6,312
Total Expenditures:	\$930,221	\$929,310	\$2,437,369	\$2,441,728	\$4,359

FUND 210-W 192 PHASE IIC

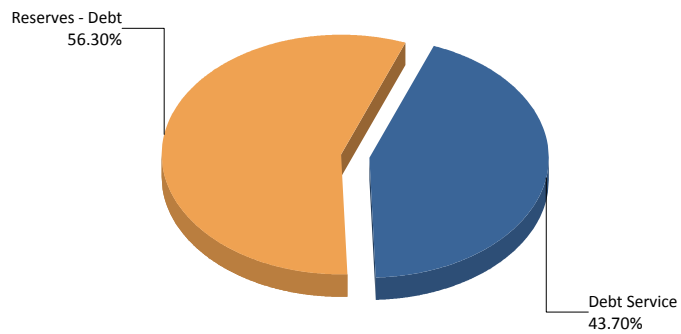
PROGRAMS & SERVICES:

Debt Service
Payments

Revenues



Expenditures



FUND 210-W 192 PHASE IIC

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in Fiscal Year 2008 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 Assessments Bonds, Series 2003. This Bond was issued to provide funds to complete 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 will sunset in November 2033.

REVENUES:

The funding sources for FY17 are Special Assessments, Fund Balance and interest.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	322,140	351,396	340,364	354,698	14,334
Miscellaneous Revenues	8,435	12,975	1,200	1,486	286
Less 5% Statutory Reduction	0	0	-17,078	-17,809	-731
Fund Balance	0	0	481,534	428,725	-52,809
Total Revenues:	\$330,575	\$364,372	\$806,020	\$767,100	\$-38,920

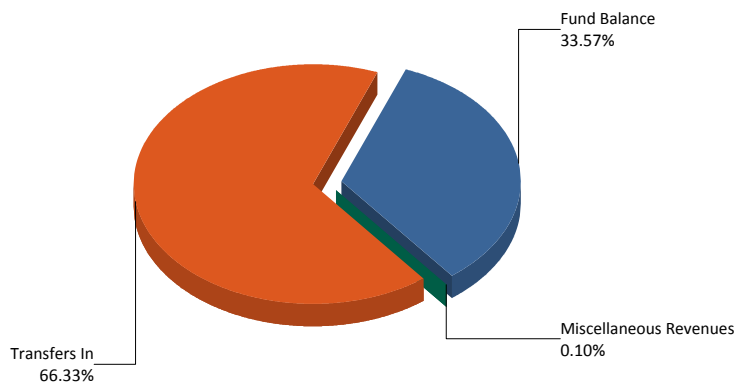
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	220,888	416,350	367,863	335,250	-32,613
Reserves - Debt	0	0	438,157	431,850	-6,307
Total Expenditures:	\$220,888	\$416,350	\$806,020	\$767,100	\$-38,920

FUND 211-SALES TAX REVENUE BONDS SERIES 2015A

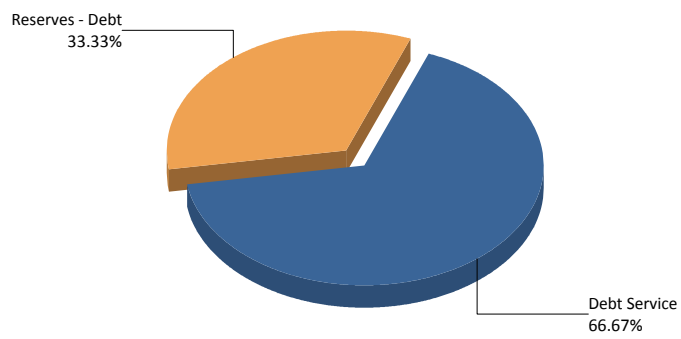
PROGRAMS & SERVICES:

Debt Service
Payments

Revenues



Expenditures



FUND 211 - SALES TAX REVENUE BONDS SERIES 2015A

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY15 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 for construction and equipment for the Florida Advance Manufacturing and Research Center. The Series 2015A revenue bonds will sunset in 2045.

REVENUES:

The funding sources for FY17 include a Transfer In from the General Fund, Fund Balance and Interest.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	716	200	4,345	4,145
Less 5% Statutory Reduction	0	0	-10	-217	-207
Transfers In	0	0	2,876,079	2,861,989	-14,090
Other Sources	0	503,763	0	0	0
Fund Balance	0	0	1,478,083	1,448,287	-29,796
Total Revenues:	\$0	\$504,479	\$4,354,352	\$4,314,404	\$-39,948

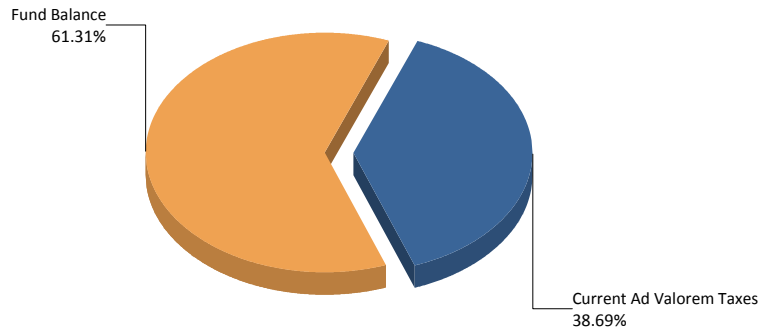
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	0	494,327	2,916,217	2,876,269	-39,948
Reserves - Debt	0	0	1,438,135	1,438,135	0
Total Expenditures:	\$0	\$494,327	\$4,354,352	\$4,314,404	\$-39,948

FUND 234-LTD GO BONDS 2006

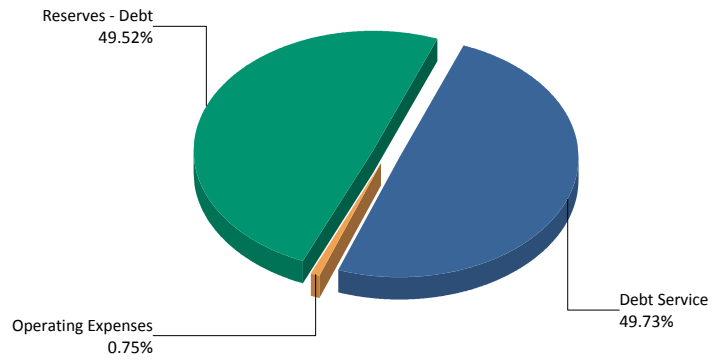
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 234-LTD GO BONDS 2006

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. Additionally in FY16 the Board approved the LTD G.O. Refunding Bonds; Series 2015 (Fund 201) to advance refund a portion of this fund in the amount of \$8,600,000. The remaining balance of this bond will sunset in October 2025.

REVENUES:

Per 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 to provide funds for debt service expenses. Other revenue sources include Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	1,094,824	977,624	891,755	659,007	-232,748
PY Delinquent Ad Valorem Tax	3,053	4,808	0	0	0
Miscellaneous Revenues	8,182	9,922	0	0	0
Less 5% Statutory Reduction	0	0	-44,588	-32,950	11,638
Other Sources	0	8,369,570	0	0	0
Fund Balance	0	0	1,148,000	1,044,124	-103,876
Total Revenues:	\$1,106,059	\$9,361,924	\$1,995,167	\$1,670,181	\$-324,986

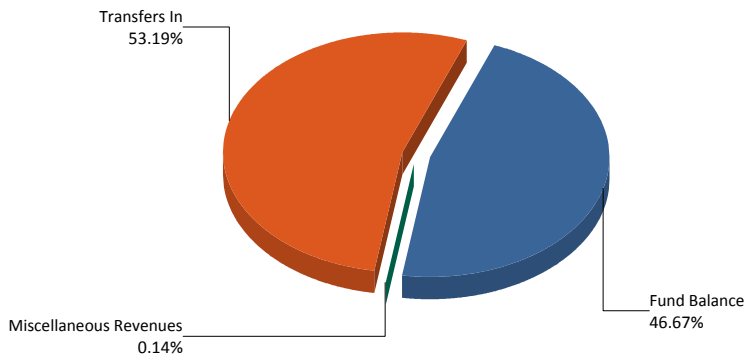
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	0	12,514	12,514
Debt Service	1,183,156	9,549,426	831,629	830,542	-1,087
Reserves - Debt	0	0	1,163,538	827,125	-336,413
Total Expenditures:	\$1,183,156	\$9,549,426	\$1,995,167	\$1,670,181	\$-324,986

FUND 235-INFRA SALES SURTAX SERIES 2007

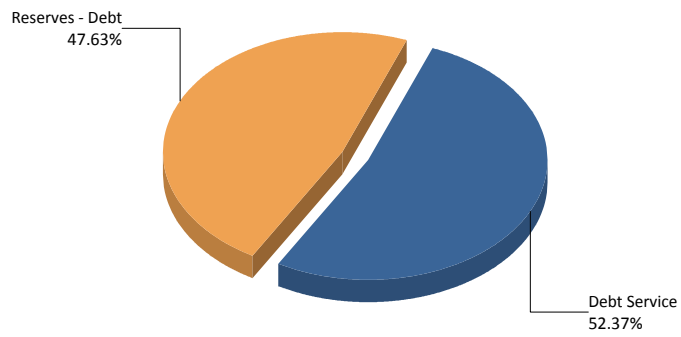
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 235-INFRA SALES SURTAX SERIES 2007

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipment for certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond will sunset in October 2025.

REVENUES:

Funding sources include Interest, a Transfer In from the Local Option Sales Tax Fund and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	18,077	21,547	0	13,369	13,369
Less 5% Statutory Reduction	0	0	0	-668	-668
Transfers In	6,251,618	6,242,067	5,093,050	5,079,350	-13,700
Other Sources	0	26,071,206	0	0	0
Fund Balance	0	0	4,366,925	4,456,225	89,300
Total Revenues:	\$6,269,695	\$32,334,820	\$9,459,975	\$9,548,276	\$88,301

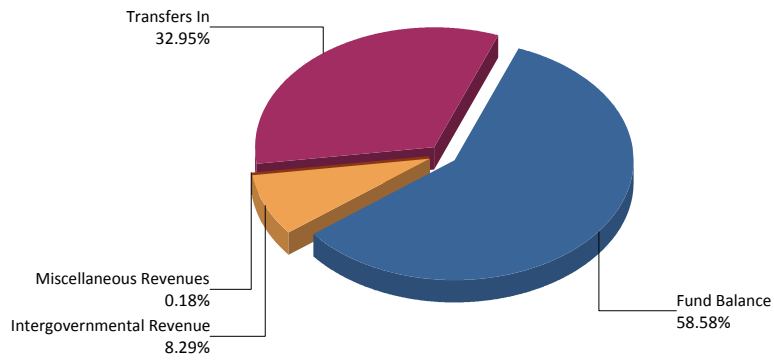
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	6,185,100	32,253,181	5,003,750	5,000,050	-3,700
Reserves - Debt	0	0	4,456,225	4,548,226	92,001
Total Expenditures:	\$6,185,100	\$32,253,181	\$9,459,975	\$9,548,276	\$88,301

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

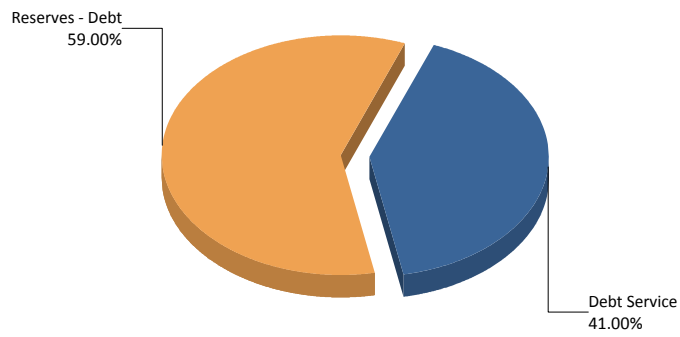
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bond issued in 2009. This Bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

REVENUES:

Funding sources include Transfers In from the General Fund and Fund 115 -Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also a Transfer In from the General Fund and Fund 306 to support the remaining debt service previously paid by Impact Fees. Additional revenue is received from a Federal subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	2,031,921	2,046,291	2,046,291	2,056,000	9,709
Miscellaneous Revenues	78,352	61,630	10,000	43,602	33,602
Less 5% Statutory Reduction	0	0	-500	-102,800	-102,300
Transfers In	7,984,362	7,100,995	8,119,353	8,175,078	55,725
Fund Balance	0	0	14,481,670	14,533,919	52,249
Total Revenues:	\$10,094,635	\$9,208,915	\$24,656,814	\$24,705,799	\$48,985

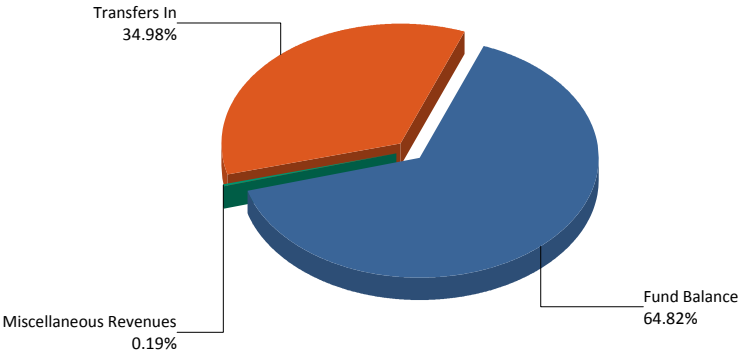
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	10,120,192	10,111,417	10,122,893	10,128,511	5,618
Reserves - Debt	0	0	14,533,921	14,577,288	43,367
Total Expenditures:	\$10,120,192	\$10,111,417	\$24,656,814	\$24,705,799	\$48,985

FUND 237-SALES TAX REF REV BONDS SERIES 2010

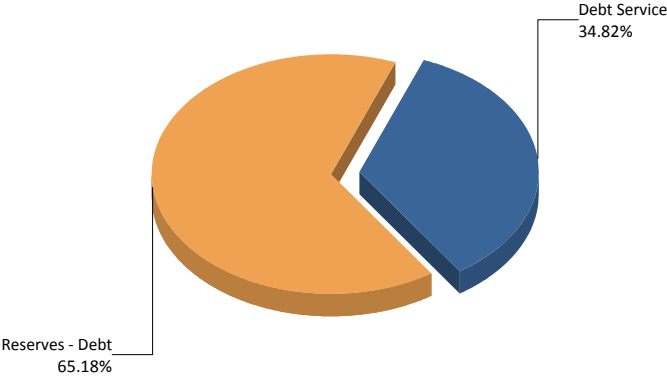
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities. These bonds will sunset in October 2024.

REVENUES:

Funding sources include a Transfer In from the General Fund, Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	39,986	32,507	5,000	23,299	18,299
Less 5% Statutory Reduction	0	0	-250	-1,165	-915
Transfers In	4,146,982	4,172,971	4,208,207	4,191,116	-17,091
Fund Balance	0	0	7,687,368	7,766,200	78,832
Total Revenues:	\$4,186,968	\$4,205,478	\$11,900,325	\$11,979,450	\$79,125

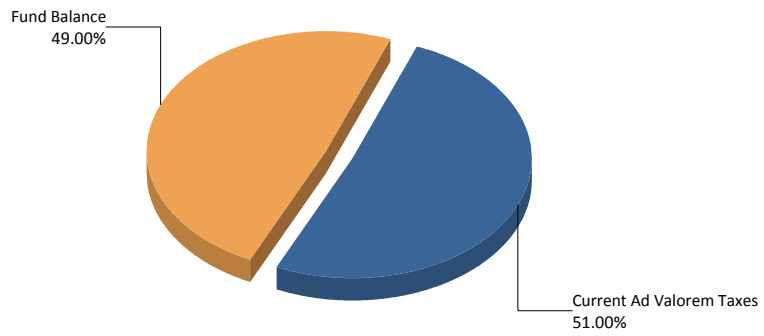
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	4,182,150	4,172,500	4,172,500	4,171,075	-1,425
Reserves - Debt	0	0	7,727,825	7,808,375	80,550
Total Expenditures:	\$4,182,150	\$4,172,500	\$11,900,325	\$11,979,450	\$79,125

FUND 238-GO BONDS 2010

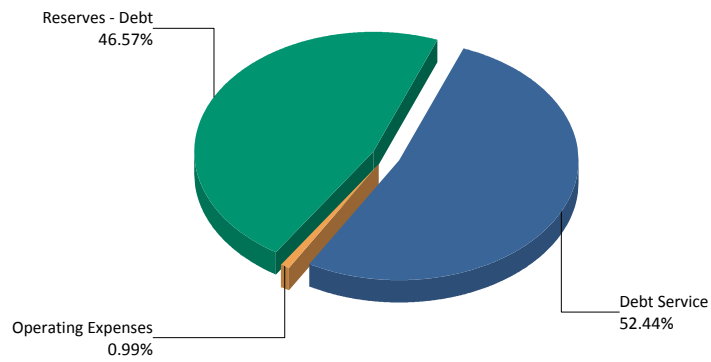
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 238-GO BONDS 2010

FUND SUMMARY:

TRENDS & ISSUES:

This Fund accounts for the payment of principal, interest and other debt service costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

REVENUES:

Per 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 to provide funds for debt service expenses. Other revenue sources include Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Current Ad Valorem Taxes	2,033,245	2,145,774	2,209,747	2,050,589	-159,158
PY Delinquent Ad Valorem Tax	5,670	8,232	0	0	0
Miscellaneous Revenues	15,194	16,103	0	0	0
Less 5% Statutory Reduction	0	0	-110,487	-102,529	7,958
Fund Balance	0	0	1,749,359	1,970,492	221,133
Total Revenues:	\$2,054,109	\$2,170,109	\$3,848,619	\$3,918,552	\$69,933

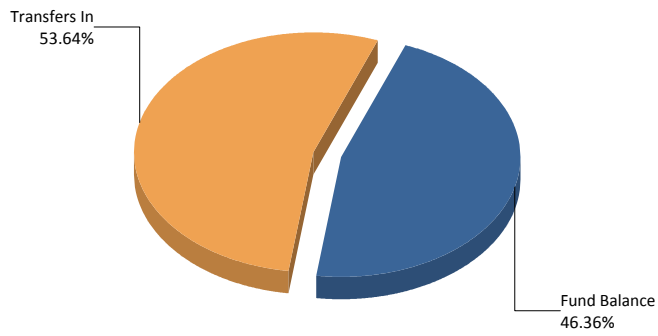
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Operating Expenses	0	0	0	38,959	38,959
Debt Service	2,054,934	2,055,434	2,053,619	2,054,719	1,100
Reserves - Debt	0	0	1,795,000	1,824,874	29,874
Total Expenditures:	\$2,054,934	\$2,055,434	\$3,848,619	\$3,918,552	\$69,933

FUND 239-INFRA S TAX REV REFUNDING 2011

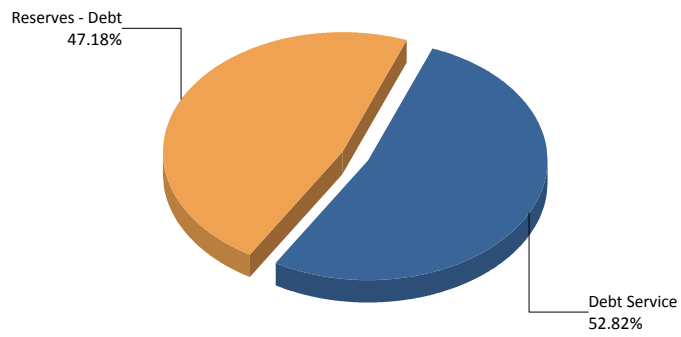
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 239-INFRA S TAX REV REFUNDING 2011

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY12 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 will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

REVENUES:

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	11,581	12,621	0	0	0
Transfers In	3,769,075	3,767,706	3,754,594	3,758,304	3,710
Fund Balance	0	0	3,186,519	3,248,059	61,540
Total Revenues:	\$3,780,656	\$3,780,327	\$6,941,113	\$7,006,363	\$65,250

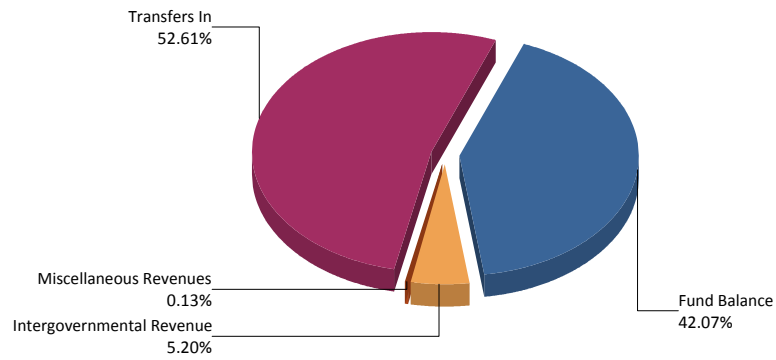
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	3,743,625	3,732,125	3,705,675	3,701,050	-4,625
Reserves - Debt	0	0	3,235,438	3,305,313	69,875
Total Expenditures:	\$3,743,625	\$3,732,125	\$6,941,113	\$7,006,363	\$65,250

FUND 240-TDT REF & IMP 2012 DEBT SVC

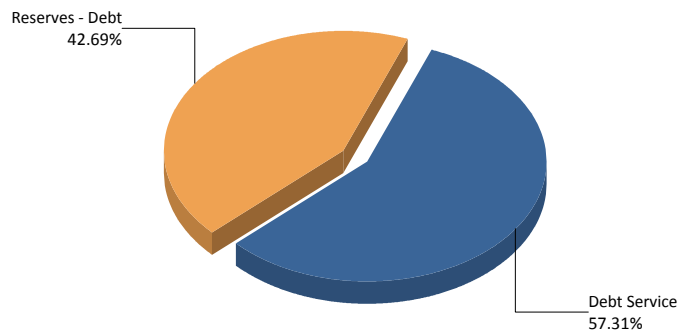
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

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 issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

REVENUES:

Funding sources include Transfers In from Fund 104 - Tourist Development Tax Fund, Fund 105 - the 5th Cent Resort Tax Fund, as well as Fund Balance and Interest. Additional revenue is received from the Florida Department of Revenue for the retained spring training franchise.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	500,004	500,004	500,000	500,004	4
Miscellaneous Revenues	14,294	12,631	0	12,139	12,139
Less 5% Statutory Reduction	0	0	0	-25,607	-25,607
Transfers In	5,019,526	5,026,954	5,047,928	5,059,595	11,667
Fund Balance	0	0	3,995,216	4,046,316	51,100
Total Revenues:	\$5,533,824	\$5,539,589	\$9,543,144	\$9,592,447	\$49,303

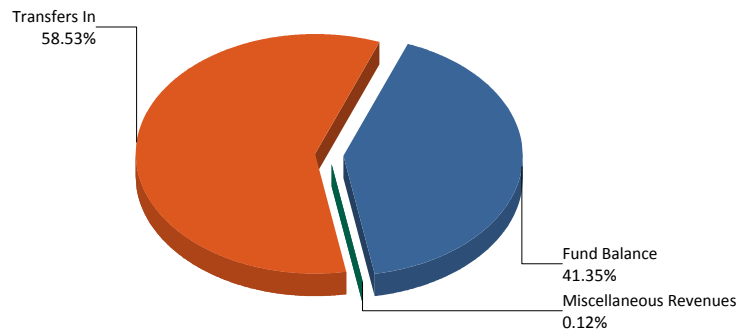
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	5,525,281	5,511,356	5,496,832	5,497,031	199
Reserves - Debt	0	0	4,046,312	4,095,416	49,104
Total Expenditures:	\$5,525,281	\$5,511,356	\$9,543,144	\$9,592,447	\$49,303

FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

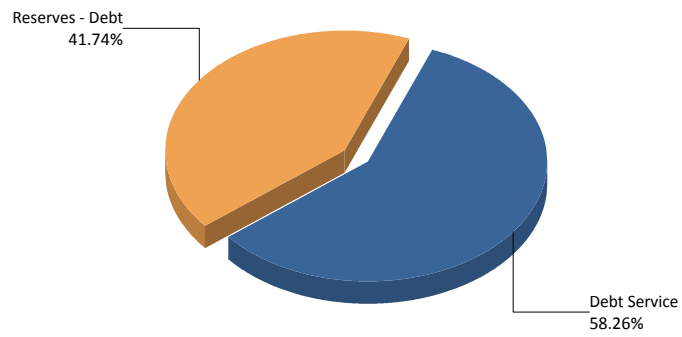
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015

FUND SUMMARY:

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, (Fund 235), \$27,000,000. This bond will sunset in October 2045.

REVENUES:

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund, as well as Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	123	0	1,949	1,949
Less 5% Statutory Reduction	0	0	0	-97	-97
Transfers In	0	0	919,449	919,692	243
Other Sources	0	98,794	0	0	0
Fund Balance	0	0	475,415	649,724	174,309
Total Revenues:	\$0	\$98,917	\$1,394,864	\$1,571,268	\$176,404

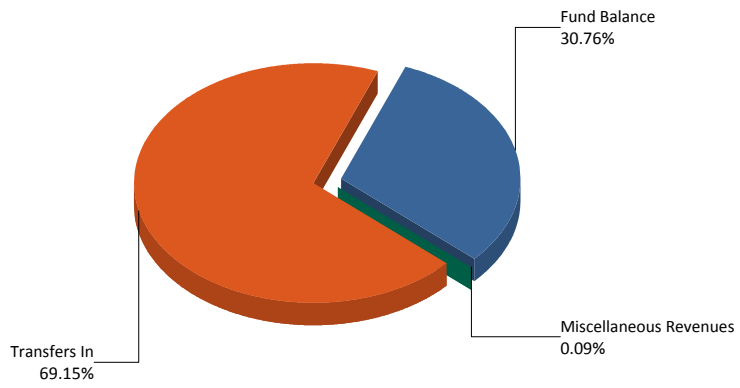
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	0	71,726	745,140	915,496	170,356
Reserves - Debt	0	0	649,724	655,772	6,048
Total Expenditures:	\$0	\$71,726	\$1,394,864	\$1,571,268	\$176,404

FUND 242-SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

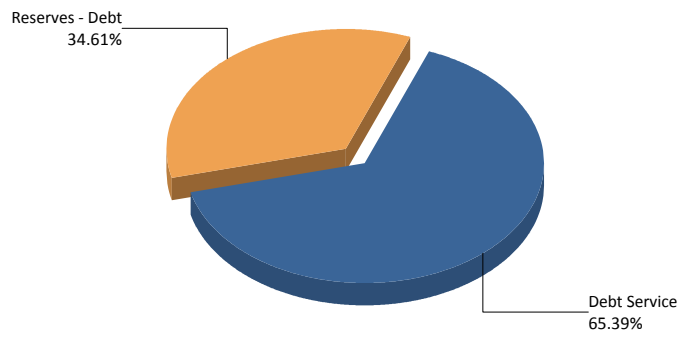
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY16 to account for the payments 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.

REVENUES:

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund as well as Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	0	0	2,253	2,253
Less 5% Statutory Reduction	0	0	0	-113	-113
Transfers In	0	0	0	1,687,847	1,687,847
Fund Balance	0	0	0	750,839	750,839
Total Revenues:	\$0	\$0	\$0	\$2,440,826	\$2,440,826

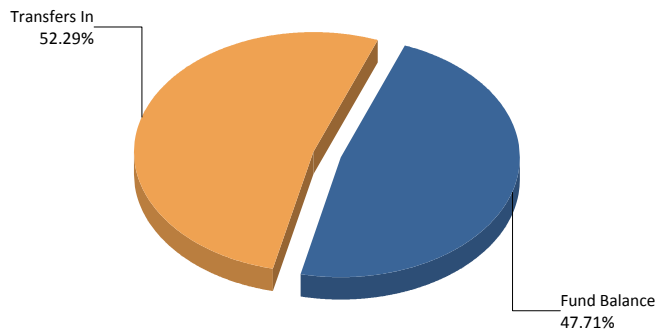
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	0	0	0	1,596,132	1,596,132
Reserves - Debt	0	0	0	844,694	844,694
Total Expenditures:	\$0	\$0	\$0	\$2,440,826	\$2,440,826

FUND 243-DS TDT REV BOND SERIES 2016

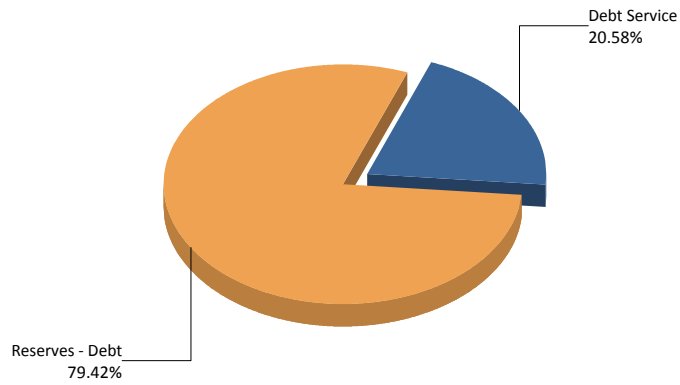
Programs & Services:

Debt Service
Payments

Revenues



Expenditures



FUND SUMMARY:

TRENDS & ISSUES:

This Fund was established in FY16 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 pre-paid rent for the RIDA Convention Center Phase 2.

REVENUES:

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

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Transfers In	0	0	0	1,820,448	1,820,448
Fund Balance	0	0	0	1,661,250	1,661,250
Total Revenues:	\$0	\$0	\$0	\$3,481,698	\$3,481,698

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Debt Service	0	0	0	716,465	716,465
Reserves - Debt	0	0	0	2,765,233	2,765,233
Total Expenditures:	\$0	\$0	\$0	\$3,481,698	\$3,481,698

Capital Projects Funds

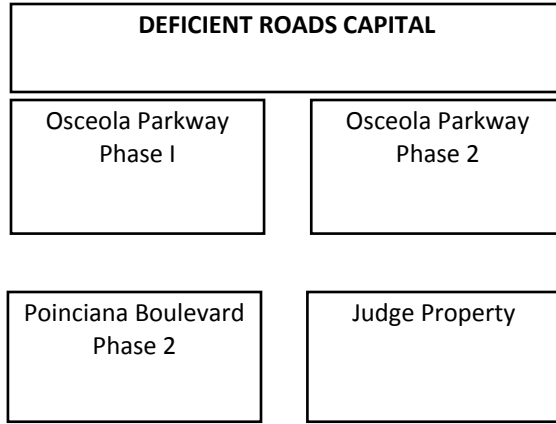
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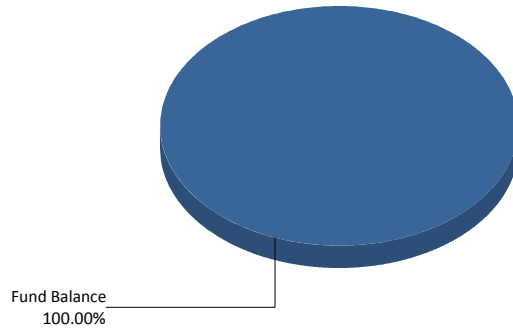
CAPITAL FUNDS

Capital Funds are funds that account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

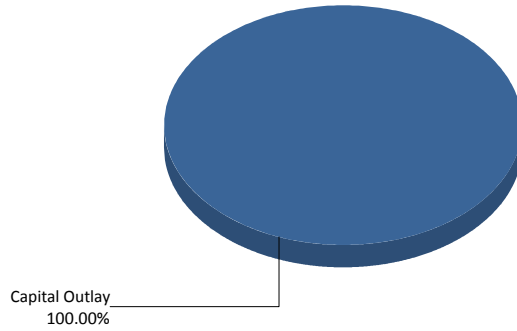
FUND 305-DEFICIENT ROADS CAPITAL



Revenues



Expenditures



FUND 305-DEFICIENT ROADS CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which are ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources. There are no new projects submitted for funding in FY17. Ongoing projects include Poinciana Blvd Phase II, Osceola Parkway Phase II and the Judge Property site improvements project.

REVENUES:

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001- General Fund and Fund 306 - Infrastructure Sales Surtax Fund. This Fund includes Balance Forward which represents carried forward funds from FY16.

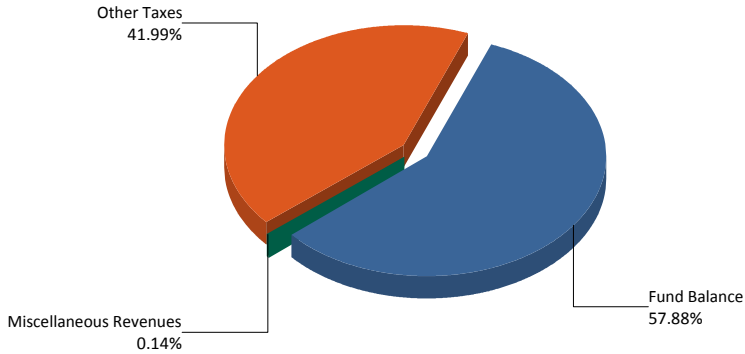
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	18,534	15,920	0	0	0
Fund Balance	0	0	2,820,180	1,806,442	-1,013,738
Total Revenues:	\$18,534	\$15,920	\$2,820,180	\$1,806,442	\$-1,013,738

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	11,900	0	2,820,180	1,806,442	-1,013,738
Transfers Out	101,910	4,181	0	0	0
Total Expenditures:	\$113,810	\$4,181	\$2,820,180	\$1,806,442	\$-1,013,738

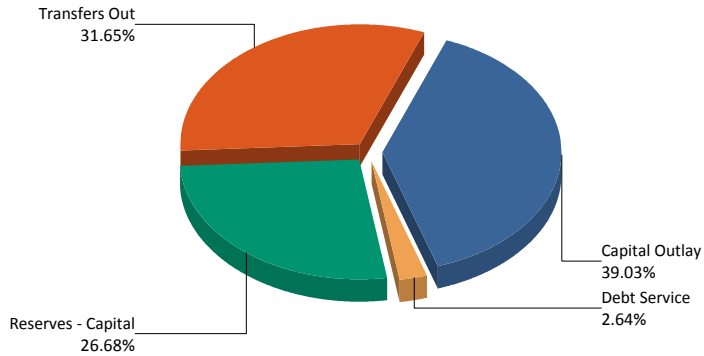
FUND 306-LOCAL OPTION SALES TAX FUND



Revenues



Expenditures



FUND 306-LOCAL OPTION SALES TAX FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs. Transfers Out totals \$22 million, including \$19.4 million for debt obligations as well as \$2.2 million which is transferred to the Sheriff's Office for vehicle replacements and new vehicle purchases. A total of \$27,192,600 is allocated in Capital Outlay of which \$5,969,242 is new funding requests for the following projects: Building Improvements (\$1,261,000), FAMRC Diversion Wall (\$200,000), Denn John Road Extension (\$528,462), Stormwater Projects (\$1,525,000), Bridge Safety Project (\$140,000), Road & Bridge Gate Security System (\$150,000), Sign Truck (\$66,417), Storage Facility Traffic Control Devices (\$233,200), Bridge Rehabilitation (\$300,000), Intersection Safety & Efficiency Projects (\$200,000), Traffic Control Equipment (\$100,000) and Traffic Signal Replacement Mast Arm Upgrade (\$600,000), whereas the remaining \$21,223,358 is allocated to ongoing projects to continue in FY17 without interruption.

REVENUES:

This Fund's main revenue source is the County's portion of the voter approved 1% sales tax levied in the County. This Fund also includes Balance Forward which represents carried forward funds from FY16 and Interest revenue.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Other Taxes	24,727,514	26,633,380	26,716,783	29,884,494	3,167,711
Miscellaneous Revenues	161,390	260,116	97,890	97,890	0
Less 5% Statutory Reduction	0	0	-1,340,734	-1,499,119	-158,385
Transfers In	117,070	4,181	0	0	0
Other Sources	0	8,010,401	0	0	0
Fund Balance	0	0	32,432,091	41,193,424	8,761,333
Total Revenues:	\$25,005,974	\$34,908,078	\$57,906,030	\$69,676,689	\$11,770,659

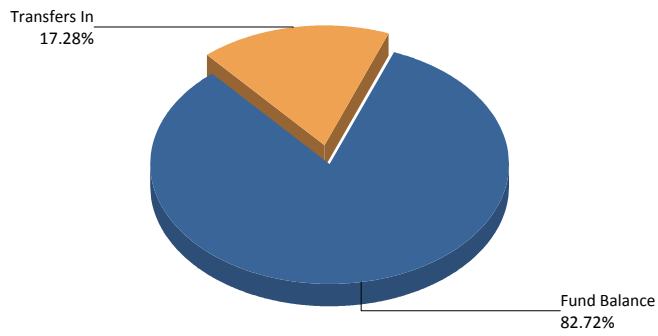
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	5,255,272	13,754,832	24,084,605	27,192,600	3,107,995
Debt Service	1,836,236	1,836,648	1,836,729	1,836,428	-301
Transfers Out	24,757,930	15,379,912	18,916,689	22,055,116	3,138,427
Reserves - Capital	0	0	13,068,007	18,592,545	5,524,538
Total Expenditures:	\$31,849,439	\$30,971,392	\$57,906,030	\$69,676,689	\$11,770,659

FUND 315-GEN CAP OUTLAY FUND

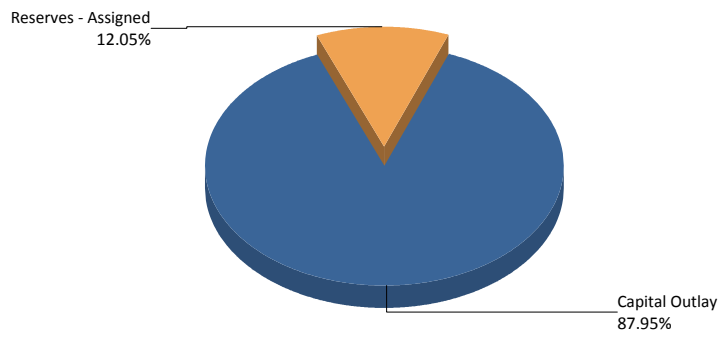
GENERAL CAPITAL OUTLAY

Capital Projects

Revenues



Expenditures



FUND 315-GEN CAP OUTLAY FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created in FY10 to allocate funding for general capital outlay projects. Its purpose is to distinguish between capital projects funded from the local infrastructure sales surtax and other revenue sources. Capital Outlay is budgeted at \$31,916,156 million of which \$6,271,538 is allocated for new projects to include: West 192 Bus Rapid Transit (BRT) Project (\$3,500,000) and Denn John Road Extension (\$2,771,538), whereas \$25,644,618 is allocated for ongoing projects to continue in FY17 without interruption. The Fund includes a total assigned reserve of \$4,374,491 to account for future capital projects (Ham Brown) and for the payment of two DRIs (Bronson and Osceola Corporate Center).

REVENUES:

This is not a revenue generating Fund. Revenue reflects a Transfers In from the General Fund (\$6,271,538) and Fund Balance for FY17.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	0	333,628	0	0	0
Miscellaneous Revenues	1,302,585	210,000	0	0	0
Transfers In	251,292	6,157,468	0	6,271,538	6,271,538
Fund Balance	0	0	40,697,234	30,019,109	-10,678,125
Total Revenues:	\$1,553,877	\$6,701,096	\$40,697,234	\$36,290,647	\$-4,406,587

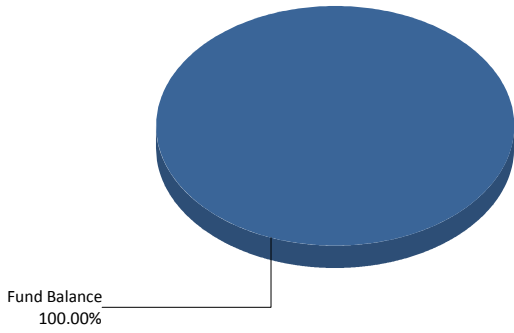
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	419,672	7,538,182	37,944,711	31,916,156	-6,028,555
Transfers Out	2,044,095	1,856,386	0	0	0
Reserves - Assigned	0	0	2,752,523	4,374,491	1,621,968
Total Expenditures:	\$2,463,767	\$9,394,568	\$40,697,234	\$36,290,647	\$-4,406,587

FUND 326-TRANS IMP FEE CAPITAL FUNDS

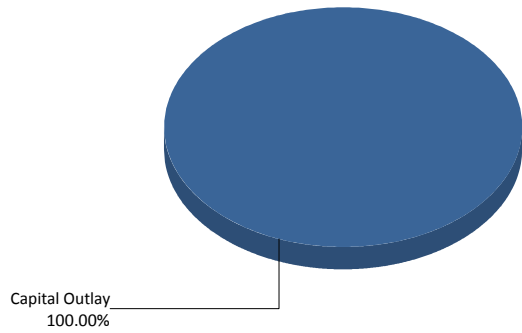
TRANS IMPACT FEE CAPITAL

Transportation
Bonded Projects

Revenues



Expenditures



FUND 326-TRANS IMP FEE CAPITAL FUNDS

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily issued to provide funds to construct various capital projects including road and ancillary projects within the County. There are no new projects requested in this Fund for FY17; however, current projects include Old Lake Wilson, Poinciana Boulevard Phases II & III, Osceola Parkway Phase II, Boggy Creek Phase I and the Supervisor of Election/Property Appraiser Renovation Project.

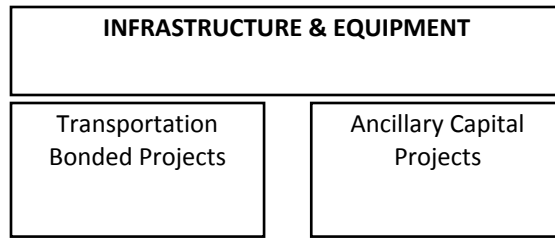
REVENUES:

The funding source for FY17 is Fund Balance which represents carried forward funds from previous fiscal years.

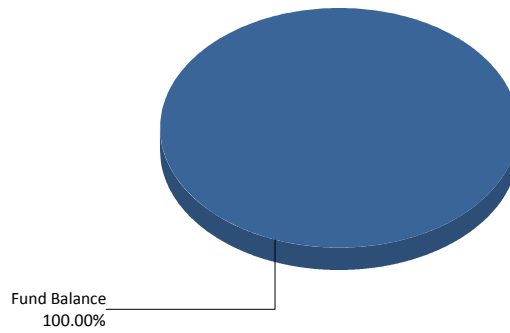
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	133,944	42,563	0	0	0
Fund Balance	0	0	2,751,026	503,695	-2,247,331
Total Revenues:	\$133,944	\$42,563	\$2,751,026	\$503,695	\$-2,247,331

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	15,767,534	7,248,253	2,751,026	503,695	-2,247,331
Transfers Out	2,322,106	0	0	0	0
Total Expenditures:	\$18,089,640	\$7,248,253	\$2,751,026	\$503,695	\$-2,247,331

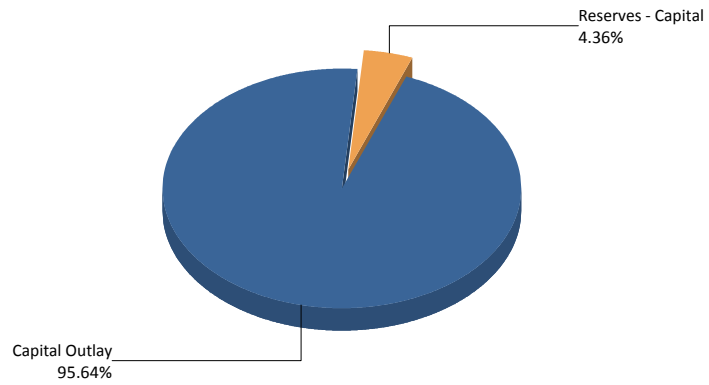
FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND



Revenues



Expenditures



FUND 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created to recognize and record a portion of the bond proceeds used for capital projects from the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County. There are no new projects; however, current projects include Courthouse Square Expansion, Sheriff Training Facility, Poinciana Blvd Phase III, and the Supervisor of Elections/Property Appraiser Renovation Project.

REVENUES:

The funding source for FY17 is Fund Balance which represents carried forward funds from previous fiscal years.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	41,537	21,301	0	0	0
Fund Balance	0	0	2,354,582	670,903	-1,683,679
Total Revenues:	\$41,537	\$21,301	\$2,354,582	\$670,903	\$-1,683,679

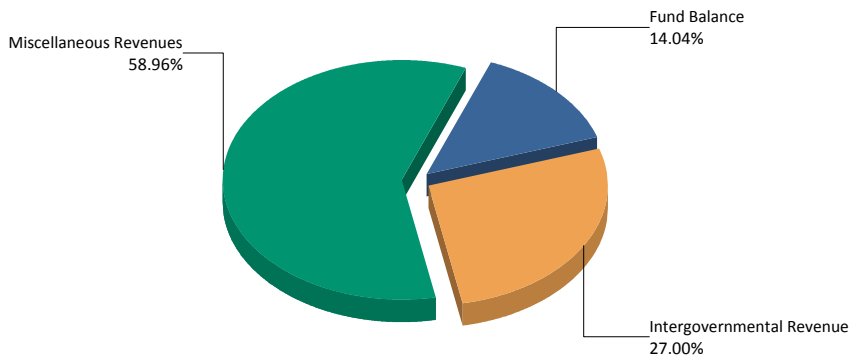
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	1,831,956	2,670,339	2,325,302	641,623	-1,683,679
Reserves - Capital	0	0	29,280	29,280	0
Total Expenditures:	\$1,831,956	\$2,670,339	\$2,354,582	\$670,903	\$-1,683,679

FUND 328-- SPECIAL PURPOSE CAPITAL FUND

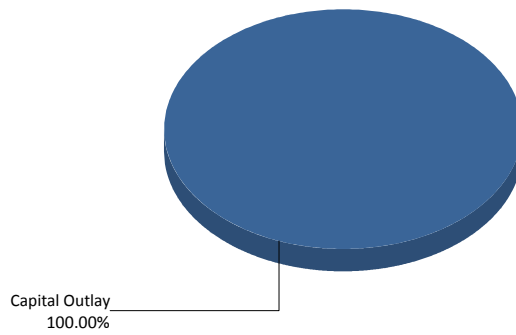
SPECIAL PURPOSE CAPITAL FUND

Capital Projects with
Outside Funding

Revenues



Expenditures



FUND 328 - SPECIAL PURPOSE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created in FY15 to capture capital projects with funding from outside sources, such as State appropriations and agency reimbursements. For FY17, the funding includes the following projects: Florida Advanced Manufacturing Research Facility, Vance Harmon Competition Pool, Judge Property, the Triage Center, Osceola Parkway Phase II, Osceola Parkway Extension, SunRail, and Eagle Bay Stormwater Improvements. This fund supports the Board of County Commissioners Action Item #1: FAMRC and FARM and Action Item #5: Stormwater & Lakes Systems, in the current Strategic Plan.

REVENUES:

Intergovernmental Revenue anticipated funding to be received from outside sources, such as state appropriations and reimbursements from other local agencies. Fund Balance represents the University of Central Florida's contribution to the Florida Advanced Manufacturing Research Center (FAMRC) project.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Intergovernmental Revenue	0	22,182,000	31,616,999	15,386,961	-16,230,038
Miscellaneous Revenues	0	9,000,000	0	33,600,000	33,600,000
Fund Balance	0	0	9,000,000	8,000,000	-1,000,000
Total Revenues:	\$0	\$31,182,000	\$40,616,999	\$56,986,961	\$16,369,962

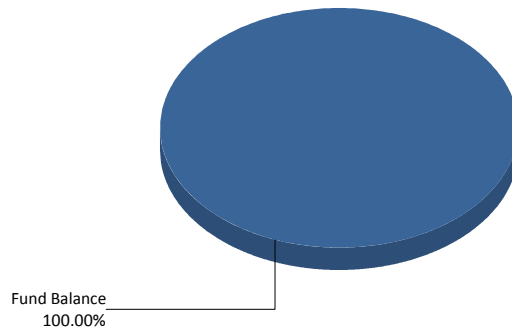
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	0	22,182,000	40,616,999	56,986,961	16,369,962
Total Expenditures:	\$0	\$22,182,000	\$40,616,999	\$56,986,961	\$16,369,962

FUND 329-- SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

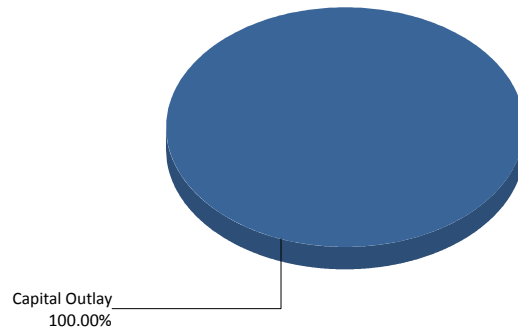
**SALES TAX REVENUE BOND SERIES 2015A
CAPITAL**

FAMRC Project

Revenues



Expenditures



FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created in FY15 from the Sales Tax Revenue Bonds Series 2015A bond proceeds to fund the Florida Advanced Manufacturing Research Facility (FARMC) project. This project supports the Board of County Commissioners Action Item #1: FAMRC and FARM, in the current Strategic Plan.

REVENUES:

This Fund includes Balance Forward which represents carried forward funds from FY16 for the FAMRC Project.

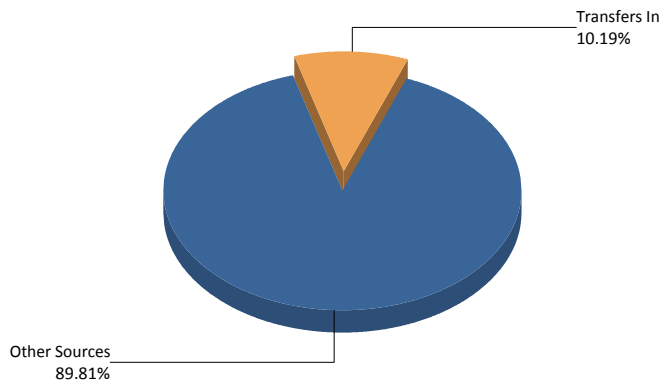
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Miscellaneous Revenues	0	154,331	0	0	0
Other Sources	0	66,000,000	0	0	0
Fund Balance	0	0	66,000,000	49,971,444	-16,028,556
Total Revenues:	\$0	\$66,154,331	\$66,000,000	\$49,971,444	\$-16,028,556

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	0	0	66,000,000	49,971,444	-16,028,556
Total Expenditures:	\$0	\$0	\$66,000,000	\$49,971,444	\$-16,028,556

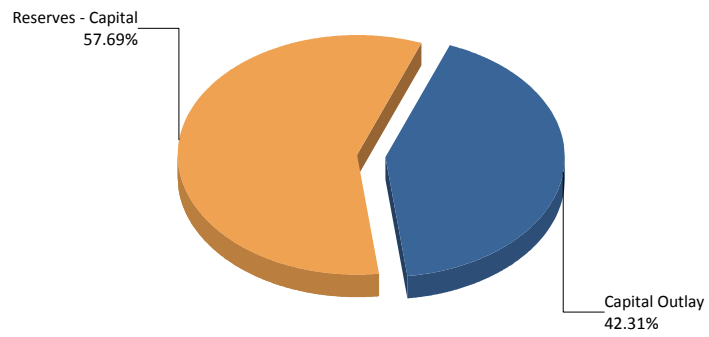
FUND 331-COUNTYWIDE FIRE CAPITAL FUND

COUNTYWIDE FIRE CAPITAL FUND	
BVL Fire Station	Equipment

Revenues



Expenditures



FUND 331-COUNTYWIDE FIRE CAPITAL FUND

FUND SUMMARY:

TRENDS & ISSUES:

This Fund was created for FY17, anticipating the loan proceeds to fund capital projects for the Fire Department. The funds will be primarily used to design and construct fire stations. The FY17 new capital projects included in this Fund are the BVL Fire Station, Fire Rescue & EMS Training Facility, Bunker Gear and Fire/EMS Equipment.

REVENUES:

Revenue for FY17 will be loan proceeds and Transfers In from Fund 134- Countywide Fire Fund. The Transfer In from Fund 134- Countywide Fire Fund is supporting the Fire Rescue & EMS Training Facility, Bucker Gear and Fire/EMS Equipment projects.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Transfers In	0	0	0	2,232,548	2,232,548
Other Sources	0	0	0	19,672,830	19,672,830
Total Revenues:	\$0	\$0	\$0	\$21,905,378	\$21,905,378

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Capital Outlay	0	0	0	9,269,036	9,269,036
Reserves - Capital	0	0	0	12,636,342	12,636,342
Total Expenditures:	\$0	\$0	\$0	\$21,905,378	\$21,905,378

Enterprise Funds

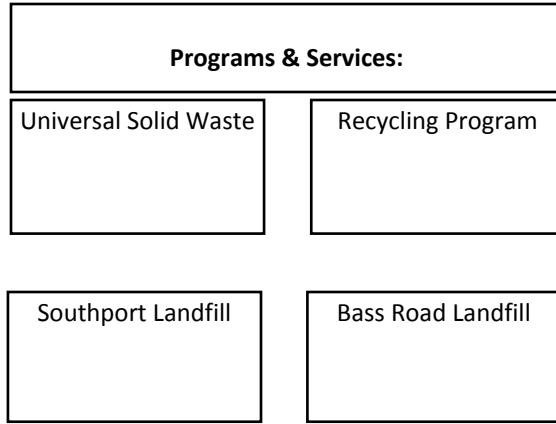
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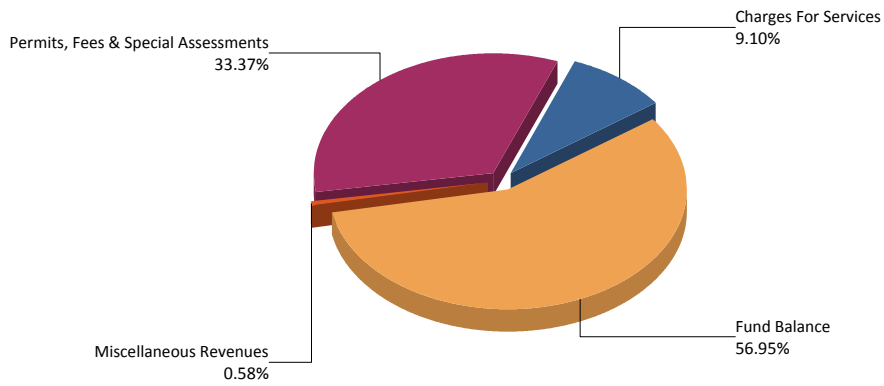
ENTERPRISE FUNDS

Enterprise Funds are funds that account for the operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

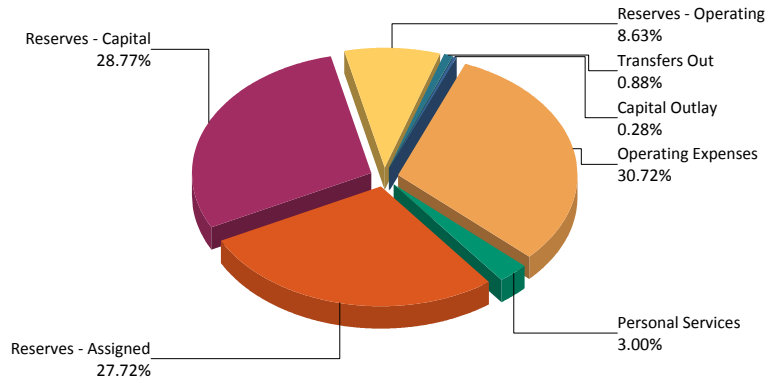
FUND 401-SOLID WASTE FUND



Revenues



Expenditures



FUND 401-SOLID WASTE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Solid Waste Fund operates like a business, where the rates established by the County generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund is used to account for the operation of the County's off-site collection centers, curbside collections, and closure of the County's landfills. This Fund supports 19.35 FTEs, which remains unchanged from FY16. Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees which was partially offset by employee plan selections. Operating Expenses increased by 6.7% and remains at the current level of service. The hauler rate was adjusted for FY17 as a result of a 1% change in the Consumer Price Index (CPI). Capital Outlay includes funds to purchase a light bulb crushing machine, to replace three open-top roll off containers and purchase of a Household Waste coverage structure. Transfers Out includes costs associated with the General Fund cost allocation plan and funds to support Fleet projects. Reserves for Operating have been established in accordance with the Budget Policy and within statutory limitations. Reserves Assigned includes \$11.6 million set aside for Landfill Closure to fund long term care and closure needs of closed landfills. Overall, this Fund increased 4.33% from the FY16 Adopted Budget.

REVENUES:

The major revenue source for this Fund comes from Special Assessments. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	13,473,426	14,062,961	14,723,288	14,605,389	-117,899
Charges For Services	4,460,092	4,262,220	3,924,539	3,981,479	56,940
Miscellaneous Revenues	218,061	249,475	116,820	254,698	137,878
Less 5% Statutory Reduction	0	0	-938,232	-942,078	-3,846
Transfers In	0	142,621	0	0	0
Other Sources	198,334	205,952	0	0	0
Fund Balance	0	0	23,215,667	24,921,152	1,705,485
Total Revenues:	\$18,349,913	\$18,923,227	\$41,042,082	\$42,820,640	\$1,778,558

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	1,116,211	1,063,206	1,266,408	1,283,493	17,085
Operating Expenses	11,674,441	11,626,915	12,323,661	13,155,267	831,606
Capital Outlay	0	0	407,525	121,500	-286,025
Transfers Out	450,099	6,823,114	2,354,841	375,933	-1,978,908
Reserves - Operating	0	0	3,713,919	3,693,372	-20,547
Reserves - Capital	0	0	9,104,735	12,320,082	3,215,347
Reserves - Assigned	0	0	11,870,993	11,870,993	0
Total Expenditures:	\$13,240,751	\$19,513,236	\$41,042,082	\$42,820,640	\$1,778,558

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	18.35	16.35	19.35	19.35	0.00
Part Time:	1.00	3.00	0.00	0.00	0.00
Total Personnel:	19.35	19.35	19.35	19.35	0.00

**FUND 401-SOLID WASTE FUND
ENVIRONMENTAL SERVICES PROJECTS**

COST CENTER SUMMARY - (3100):

TRENDS & ISSUES:

This cost center was created to manage Capital Improvement Program (CIP) projects and reflects costs associated with the replacement of Solid Waste vehicles. Capital Outlay for FY17 provides funding for the Household Chemical Waste Cover Project #3190.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Fund Balance	0	0	366,825	0	-366,825
Total Revenues:	\$0	\$0	\$366,825	\$0	-\$366,825

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Capital Outlay	0	0	366,825	50,000	-316,825
Total Expenditures:	\$0	\$0	\$366,825	\$50,000	-\$316,825

**FUND 401 – SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division administers the Residential Curbside Collection Agreement between Osceola County and two contracted waste haulers. The service includes the monitoring of Contractors and complaint resolution and includes overseeing collection of garbage, recycle and yard waste for citizens of unincorporated Osceola County. With the current contract set to expire in September of 2018, the goals for this upcoming year are:

- Providing support to the Procurement department and consulting engineers for an RFP of the new curbside collection service contract.
- To continue the expansion of public information on residential curbside collection program and educate citizens on recycling and its benefits, with the emphasis of reducing contamination, by utilizing all possible media outlets and publishing.
- To continue reaching out to HOA management in an effort to keep communities better informed of proper garbage disposal methods and recycling efforts.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Purchased 3 electronic boards for the purpose of providing information in target areas regarding holiday schedules, rerouting, collection reminders, etc.

Accomplishment #2:

- Successfully maintained and updated household database (SWAP) to include approximately 1734 new CO'd properties for this fiscal year and coordinated the delivery of recycle carts for all new requesting home owners.

Accomplishment #3:

- Worked closely with contracted haulers to implement a tagging process in an effort to reduce contamination in the recycle stream.

STRATEGIC OBJECTIVES:

To create great neighborhoods.

- Secured the services of solid waste consultant to assist in the preparation of an RFP to re-compete the services for curbside residential service. Current contract expires in September 2018.

**FUND 401-SOLID WASTE FUND
UNIVERSAL SOLID WASTE**

COST CENTER SUMMARY - (3113):

TRENDS & ISSUES:

This cost center is used to account for the Universal Solid Waste Special Assessments and payments to haulers for Solid Waste pick-up service. This cost center supports 2.05 FTEs, which is unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees which was partially offset by benefit costs and selections. Operating Expenses increased from the FY16 Adopted Budget for payment to haulers which are based on an increase in the number of households from FY16.

REVENUES:

Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Permits, Fees & Special Assessments	11,528,450	11,991,429	12,413,682	12,734,904	321,222
Miscellaneous Revenues	191,667	247,231	116,820	254,698	137,878
Less 5% Statutory Reduction	0	0	-626,525	-649,480	-22,955
Transfers In	0	89,410	0	0	0
Other Sources	198,334	205,952	0	0	0
Total Revenues:	\$11,918,451	\$12,534,021	\$11,903,977	\$12,340,122	\$436,145

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	108,801	100,608	123,556	129,216	5,660
Operating Expenses	11,196,351	11,610,121	11,422,843	12,240,811	817,968
Total Expenditures:	\$11,305,152	\$11,710,729	\$11,546,399	\$12,370,027	\$823,628

**FUND 401 – SOLID WASTE FUND
HOUSEHOLD CHEMICAL COLLECTION**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division provides a means to properly dispose of household hazardous waste stream and electronic waste stream for residents of Osceola County and Cities of Kissimmee and St. Cloud. Some goals for the upcoming year are:

- We are investigating options to address commercial waste from foreclosed properties to allow for charging disposal fees for processing and special handling.
- To purchase paint can crusher and fluorescent bulk crusher to reduce injury, improve safety and allow for better processing and handling of this waste stream.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Increased customer participation in this program by conducting 6 Saturday collection events.

STRATEGIC OBJECTIVES:

None at this time.

**FUND 401-SOLID WASTE FUND
HAZARDOUS WASTE**

COST CENTER SUMMARY - (3141):

TRENDS & ISSUES:

This cost center accounts for the Hazardous Waste Special Assessment program. The cost center supports 3.0 FTEs which is unchanged from the FY16 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees which was partially offset by benefit costs and selections. Operating Expenses increased to account for the increase in the frequency of the Household Chemical waste disposal contract due to foreclosures. Capital Outlay includes funds for a replacement vehicle, fluorescent light bulb crushing machine and a hydraulic can crusher.

REVENUES:

Revenues in this cost center correspond to special assessment charges collected for hazardous waste drop-off locations and cover the cost of administering the program.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	362,092	369,495	385,244	404,724	19,480
Miscellaneous Revenues	708	699	0	0	0
Less 5% Statutory Reduction	0	0	-19,262	-20,236	-974
Total Revenues:	\$362,800	\$370,193	\$365,982	\$384,488	\$18,506

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	160,258	165,128	168,137	174,765	6,628
Operating Expenses	241,782	234,406	172,535	200,904	28,369
Capital Outlay	0	0	24,500	55,000	30,500
Total Expenditures:	\$402,041	\$399,534	\$365,172	\$430,669	\$65,497

**FUND 401 – SOLID WASTE FUND
SOUTHPORT ROAD LANDFILL**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division supports the long term care of Southport Road Class 1 landfill. Some of the upcoming goals are as follows:

- To prepare RFP for Leachate Tank repair after engineers report on extent of damage to leachate tank.
- To maintain record of no violations issued by Department of Environmental Protection on any long term care or ground water monitoring.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Upgraded flare to a variable speed blower in order to evaluate efficiency of the flare system to determine further upgrades and repairs.

Accomplishment #2:

- Made site available for use by commercial enterprise.

**FUND 401-SOLID WASTE FUND
SOUTHPORT LANDFILL**

COST CENTER SUMMARY - (3161):

TRENDS & ISSUES:

This cost center accounts for expenditures related to the long-term care requirements of the Southport Landfill that closed in FY10. The FY17 Adopted Budget Operating Expenses remained the same as FY16 Adopted Budget.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Miscellaneous Revenues	1,144	0	0	0	0
Total Revenues:	\$1,144	\$0	\$0	\$0	\$0

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	-106,809	-489,809	126,194	126,194	0
Total Expenditures:	-\$106,809	-\$489,809	\$126,194	\$126,194	\$0

**FUND 401 – SOLID WASTE FUND
BASS ROAD ADMINISTRATION (LANDFILL)**

DEPARTMENTAL OBJECTIVE & GOALS:

The Bass Road administration provides for recycling services, by way of conveniently located drop off sites throughout the county as a means for residents to properly dispose of their recyclables. It provides a proper disposal option for vegetative waste, waste tires and scrap metal to businesses and citizens of the County and Cities. This department also oversees Accounts Payable/Receivables, procurement of contracts and services, and management of recycle/rural drop off sites, fleet services to solid waste and road side litter, environmental long term care and solid waste compliance and administration of all solid waste service contracts excluding Universal solid waste. Our upcoming goals are as follows:

- Through the procurement process, secure a vendor to perform much needed repairs to the Bass Road Yard Waste Processing site.
- Continue to assist the County auditor in the auditing of commercial franchised haulers which has resulted in the collection of additional franchise fees.
- Continue free Saturday Tire Disposal Days at Bass Road which now includes free disposal of Household chemical waste.

RECENT ACCOMPLISHMENTS:

- Total refurbishment of truck scales at yard waste processing site.
- Held 6 free Saturday Disposal Days at Bass Road which has resulted in a huge success due to the convenience of Saturday hours and expanded advertising via local papers and social media.
- Saturday tire amnesty days have supported the county's efforts in combatting the spread of Zika.

**FUND 401-SOLID WASTE FUND
BASS ROAD LANDFILL**

COST CENTER SUMMARY - (3162):

TRENDS & ISSUES:

This cost center accounts for the operations of the Bass Road Landfill which closed in FY10. This cost center supports 12.3 FTEs, which remains unchanged from FY16. Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees which were offset by benefit costs and selections. Operating Expenses decreased slightly from the FY16 Adopted Budget.

REVENUES:

Revenues in this cost center are from franchise fees, host fees and other miscellaneous fees. Also, Fund Balance appropriated to this cost center represents the Fund's balances, with the exception of funds allocated for CIP projects.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Permits, Fees & Special Assessments	1,582,884	1,702,037	1,924,362	1,465,761	-458,601
Charges For Services	4,460,092	4,262,220	3,924,539	3,981,479	56,940
Miscellaneous Revenues	24,542	1,545	0	0	0
Less 5% Statutory Reduction	0	0	-292,445	-272,362	20,083
Fund Balance	0	0	22,848,842	24,921,152	2,072,310
Total Revenues:	\$6,067,517	\$5,965,802	\$28,405,298	\$30,096,030	\$1,690,732

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	749,033	680,529	854,609	878,501	23,892
Operating Expenses	255,026	200,065	489,378	488,823	-555
Capital Outlay	0	0	4,200	0	-4,200
Total Expenditures:	\$1,004,059	\$880,594	\$1,348,187	\$1,367,324	\$19,137

**FUND 401 – SOLID WASTE FUND
CONTAINER ROUTE**

DEPARTMENTAL OBJECTIVE:

This department within the Solid Waste Division is responsible for directing Kenansville citizens in unloading household waste and recyclables and transporting roll off containers from the Kenansville drop off site to processing and disposal facilities.

RECENT ACCOMPLISHMENTS:

Accomplishment #1:

- Upgraded roll off truck resulting in greater efficiency.

Accomplishment #2:

- Grapple truck purchase has proven beneficial as truck has been a valuable tool to service illegal dumping and TV tubes.

STRATEGIC OBJECTIVES:

None at this time.

**FUND 401-SOLID WASTE FUND
CONTAINER ROUTE**

COST CENTER SUMMARY - (3166):

TRENDS & ISSUES:

This cost center accounts for the operations of the recently closed Bass Road Landfill and supports 2.0 FTEs, which remains unchanged from FY16. Personal Services increased due to a 3.5% across the board raise for all eligible non-IAFF employees which was partially offset by benefit costs and selections. For FY17, Operating Expenses decreased due to repairs & maintenance costs for the new roll off truck being under warranty and gas & oil decreased based on estimated consumption. Capital Outlay includes funding for three open-top, roll-off containers.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Personal Services	98,119	116,940	120,106	101,011	-19,095
Operating Expenses	72,753	61,980	73,611	71,185	-2,426
Capital Outlay	0	0	12,000	16,500	4,500
Total Expenditures:	\$170,872	\$178,920	\$205,717	\$188,696	-\$17,021

**FUND 401-SOLID WASTE FUND
FACILITIES MANAGEMENT**

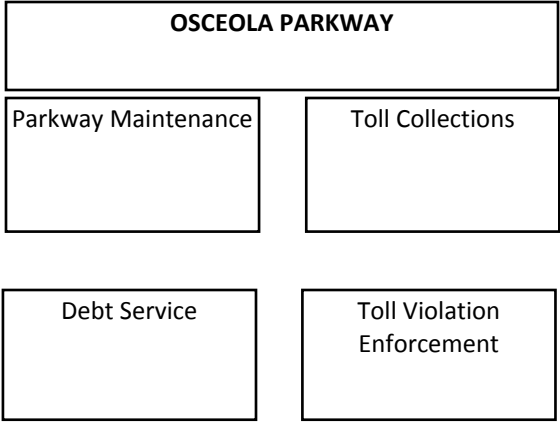
COST CENTER SUMMARY - (4125):

TRENDS & ISSUES:

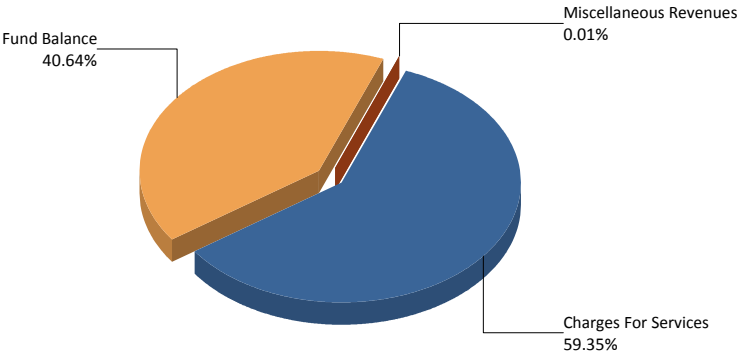
Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs of the facilities at Solid Waste. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenses for FY17 include funds to replace the roof of the modular building at Bass Road as well as routine annual maintenance costs.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Operating Expenses	15,337	10,153	39,100	27,350	-11,750
Total Expenditures:	\$15,337	\$10,153	\$39,100	\$27,350	-\$11,750

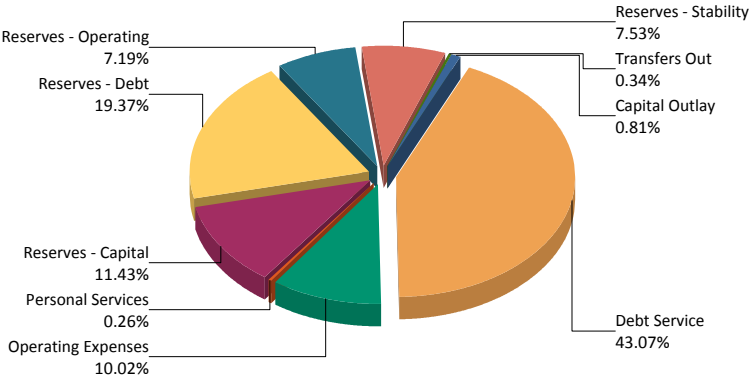
FUND 407-OSCEOLA PARKWAY



Revenues



Expenditures



FUND 407-OSCEOLA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

Osceola Parkway Fund is an Enterprise Fund under the Strategic Initiatives Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Refunding Bonds, Series 2014, and the Osceola Parkway project. Personal Service supports .75 FTEs which remains unchanged from the FY16 Adopted Budget. Personal Services increased primarily due to a 3.5% across the board raise for eligible non-IAFF employees. Operating Expenses decreased due to Other Contractual Services for non-re-occurring expenses. Capital Outlay provides funding for the replacement of damaged toll booths, light poles, attenuator and toll equipment. Overall, the FY17 Adopted Budget increased 13.4% over the FY16 Adopted Budget.

REVENUES:

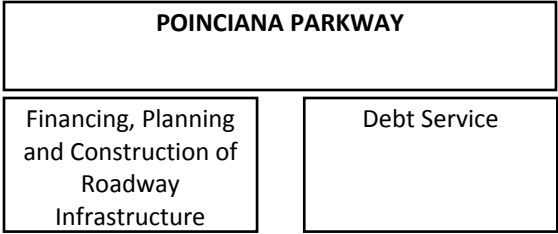
The primary revenue source for this Fund is tolls which are projected to increase 0.6% in FY17. This Fund also includes Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	13,948,857	15,627,217	14,255,050	14,341,016	85,966
Miscellaneous Revenues	6,926	9,812	6,935	2,383	-4,552
Less 5% Statutory Reduction	0	0	-713,099	-717,170	-4,071
Transfers In	687,500	1,252	0	0	0
Fund Balance	0	0	7,136,059	9,821,808	2,685,749
Total Revenues:	\$14,643,283	\$15,638,281	\$20,684,945	\$23,448,037	\$2,763,092

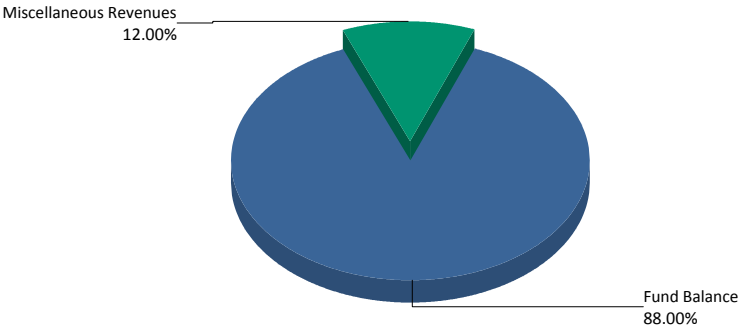
	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	9,719	12,114	56,611	59,803	3,192
Operating Expenses	8,432,069	4,267,545	2,877,054	2,348,663	-528,391
Capital Outlay	0	0	190,000	190,000	0
Debt Service	4,545,102	724,315	9,635,875	10,097,900	462,025
Other Non Operating Expenses	2,145,318	2,330,134	0	0	0
Transfers Out	59,445	47,217	65,557	78,652	13,095
Reserves - Operating	0	0	806,452	1,686,716	880,264
Reserves - Debt	0	0	5,045,400	4,541,713	-503,687
Reserves - Capital	0	0	2,007,996	2,679,748	671,752
Reserves - Stability	0	0	0	1,764,842	1,764,842
Total Expenditures:	\$15,191,652	\$7,381,324	\$20,684,945	\$23,448,037	\$2,763,092

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.60	0.60	0.75	0.75	0.00
Total Personnel:	0.60	0.60	0.75	0.75	0.00

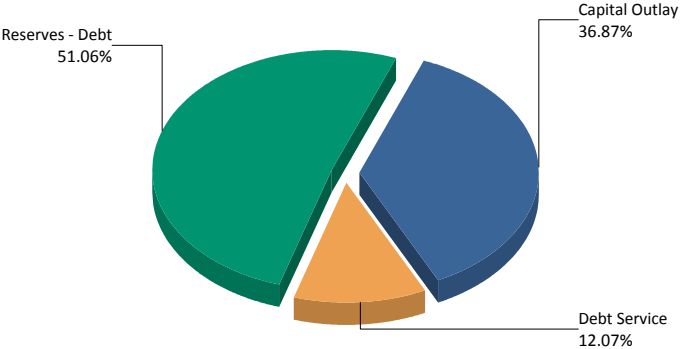
FUND 408-POINCIANA PARKWAY



Revenues



Expenditures



FUND 408-POINCIANA PARKWAY

FUND SUMMARY:

TRENDS & ISSUES:

The Poinciana Parkway Fund was established in FY14 to appropriate Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. Capital Outlay represents the remaining project balance for the construction of Poinciana Parkway in the amount of \$5,709,294.

REVENUES:

The major revenue source for this Fund will come from future toll revenue. The FY17 revenue includes Interest and Fund Balance from bond proceeds.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Revenues</u>					
Intergovernmental Revenue	0	0	11,740,353	0	-11,740,353
Miscellaneous Revenues	1,186,529	0	1,868,619	1,868,619	0
Less 5% Statutory Reduction	0	0	-93,431	-93,431	0
Transfers In	8,000,000	0	0	0	0
Fund Balance	0	0	40,206,533	13,707,981	-26,498,552
Total Revenues:	\$9,186,529	\$0	\$53,722,074	\$15,483,169	\$-38,238,905

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
<u>Expenditures</u>					
Capital Outlay	0	0	43,948,199	5,709,294	-38,238,905
Debt Service	1,186,529	0	1,868,619	1,868,619	0
Grants and Aids	8,000,000	0	0	0	0
Reserves - Debt	0	0	7,905,256	7,905,256	0
Total Expenditures:	\$9,186,529	\$0	\$53,722,074	\$15,483,169	\$-38,238,905

Internal Service Funds

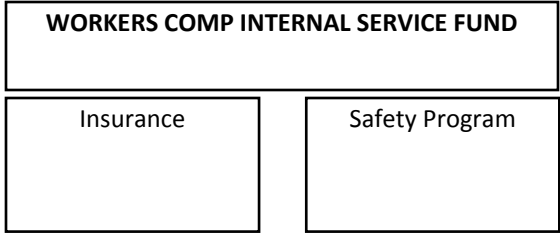
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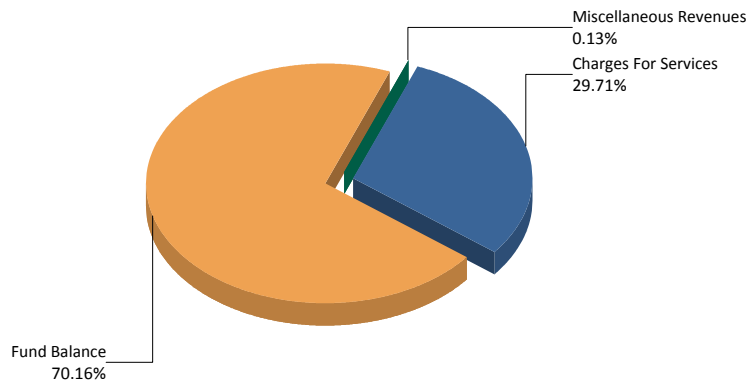
INTERNAL SERVICE FUNDS

Internal Service Funds are funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

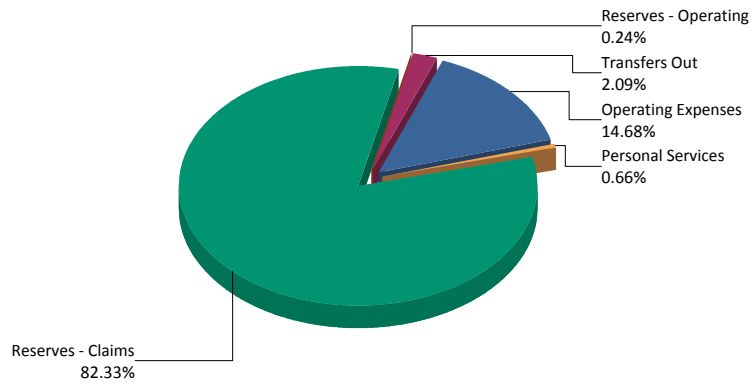
FUND 501-WORKERS COMP INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 501-WORKERS COMP INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Workers' Compensation Internal Service Fund is managed by Human Resources-Risk Management. Personal Services supports .95 FTEs, which is a reduction of .08 FTEs as it was reallocated to the General Fund. Personal Services reflects an increase of 2.1% from the FY16 Adopted Budget due to a 3.5% across the board raise for all eligible non-IAFF employees and adjustment to benefit costs. Operating Expenses increased 3.72% primarily due to the renewal of the Insurance Policy. Overall, this budget increased 29.75% from the FY16 Adopted Budget due to Reserves for Claims.

REVENUES:

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY17 revenue is established based on the rates published by the State of Florida. This Fund is also supported by Interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	3,058,584	3,133,492	3,184,857	3,216,811	31,954
Miscellaneous Revenues	155,719	67,784	14,617	14,617	0
Fund Balance	0	0	5,145,773	7,596,740	2,450,967
Total Revenues:	\$3,214,303	\$3,201,276	\$8,345,247	\$10,828,168	\$2,482,921

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	66,034	70,538	70,326	71,791	1,465
Operating Expenses	1,389,118	445,951	1,532,716	1,589,773	57,057
Transfers Out	0	4,887,090	85,504	225,953	140,449
Reserves - Operating	0	0	27,893	25,584	-2,309
Reserves - Claims	0	0	6,628,808	8,915,067	2,286,259
Total Expenditures:	\$1,455,152	\$5,403,579	\$8,345,247	\$10,828,168	\$2,482,921

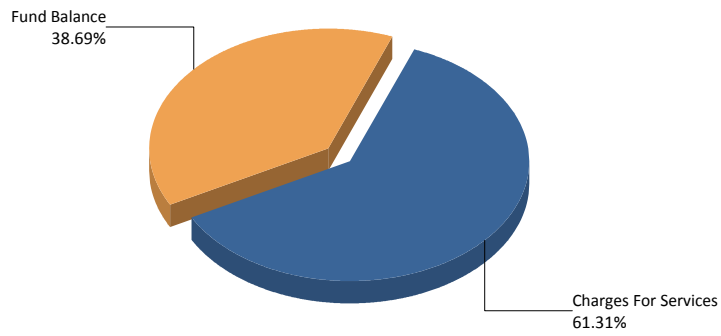
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	1.23	1.03	1.03	0.95	-0.08
Total Personnel:	1.23	1.03	1.03	0.95	-0.08

FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

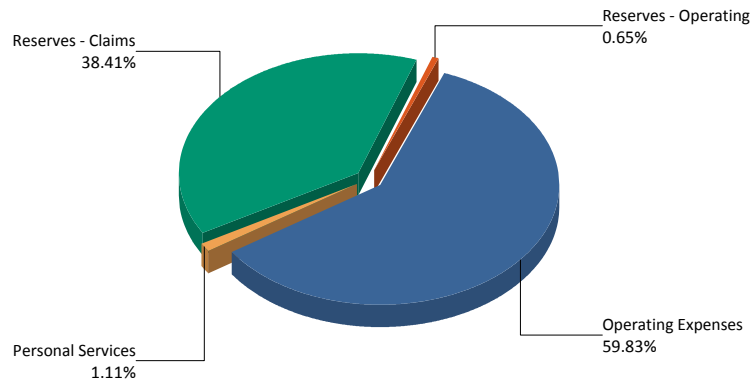
PROPERTY & CASUALTY INSURANCE FUND

Insurance

Revenues



Expenditures



FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Property & Casualty Internal Service Fund is managed by Human Resources-Risk Management. This Office administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances. Personal Services supports .95 FTEs, which is a reduction of .08 FTEs as it was reallocated to the General Fund. Personal Services reflects an increase of 2.1% from FY16 Adopted Budget due to a 3.5% across the board raise for all eligible non-IAFF employees and increases to benefit costs. Operating Expenses increased slightly. Overall, this Fund increased 10.9% from FY16 Adopted Budget due to increases to Claims Reserves.

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, this Fund is supported by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	4,456,002	3,418,573	3,361,229	3,965,239	604,010
Miscellaneous Revenues	17,580	106,586	0	0	0
Transfers In	0	1,057	0	0	0
Fund Balance	0	0	2,469,019	2,502,425	33,406
Total Revenues:	\$4,473,582	\$3,526,216	\$5,830,248	\$6,467,664	\$637,416

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	65,061	70,537	70,331	71,788	1,457
Operating Expenses	4,111,187	3,566,182	3,851,747	3,869,631	17,884
Reserves - Operating	0	0	19,611	41,892	22,281
Reserves - Claims	0	0	1,888,559	2,484,353	595,794
Total Expenditures:	\$4,176,248	\$3,636,719	\$5,830,248	\$6,467,664	\$637,416

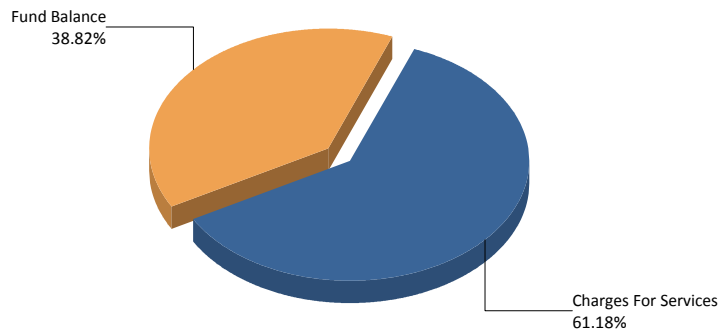
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	1.23	1.03	1.03	0.95	-0.08
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	1.23	1.03	1.03	0.95	-0.08

FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

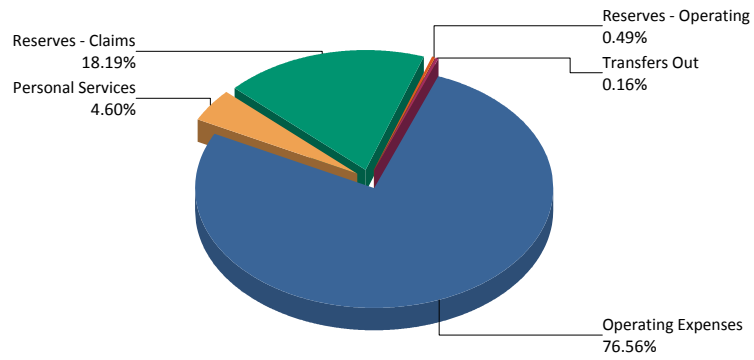
DENTAL INSURANCE INTERNAL SERVICE FUND

Insurance

Revenues



Expenditures



FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Dental Insurance Internal Service Fund is managed by Human Resources. This Office administers the self-insured dental insurance program for the County. Personal Services supports 0.81 FTEs, which reflects no change from the FY16 Adopted Budget. Personal Services reflects a decrease of 2.53% from FY16 Adopted Budget due to employee plan selection which was offset by a 3.5% across the board raise for all eligible non-IAFF employees. Operating Expenses increased 10.7% from the FY16 Adopted Budget based on increases to claims. Overall, this budget decreased 5.1% from the FY16 Adopted Budget due to a reduction in Personal Services and Reserves for Claims.

REVENUES:

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. The FY17 budget reflects a decrease of 9.3% in Charges for Services revenue over the FY16 Adopted Budget. This Fund is also supported by Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	699,629	884,939	801,045	726,562	-74,483
Miscellaneous Revenues	3,375	2,946	0	0	0
Transfers In	0	394	0	0	0
Fund Balance	0	0	450,416	460,955	10,539
Total Revenues:	\$703,003	\$888,279	\$1,251,461	\$1,187,517	\$-63,944

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	48,577	54,789	56,104	54,682	-1,422
Operating Expenses	796,132	785,301	821,578	909,177	87,599
Transfers Out	21,645	8,492	0	1,908	1,908
Reserves - Operating	0	0	11,113	5,784	-5,329
Reserves - Claims	0	0	362,666	215,966	-146,700
Total Expenditures:	\$866,354	\$848,582	\$1,251,461	\$1,187,517	\$-63,944

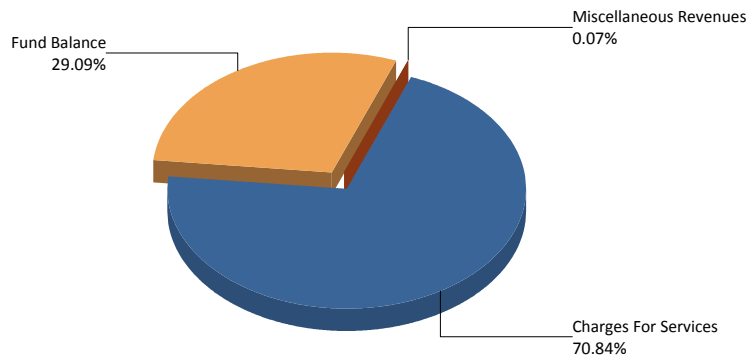
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.68	0.81	0.81	0.81	0.00
Total Personnel:	0.68	0.81	0.81	0.81	0.00

FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

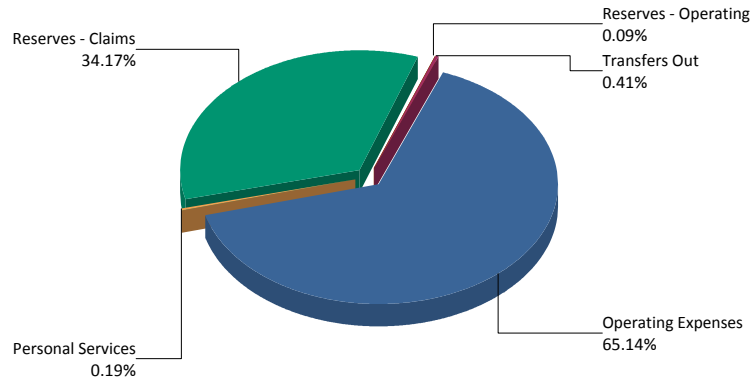
HEALTH INSURANCE INTERNAL SERVICE FUND

Insurance

Revenues



Expenditures



FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office 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. Personal Services supports 0.83 FTEs which remains unchanged from the FY16 Adopted Budget. Personal Services decreased 2.5% due to plan selections and insurance administration cost which were offset by a 3.5% across the board raise for all eligible non-IAFF employees. Operating Expenses increased slightly. Overall, the FY17 Budget decreased 1.6% from the FY16 Adopted Budget due to a reduction in Personal Services and Reserves for Claims.

REVENUES:

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Other sources of revenue include interest and Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	14,390,521	15,626,118	19,222,859	20,288,534	1,065,675
Miscellaneous Revenues	171,646	278,812	200,151	20,460	-179,691
Less 5% Statutory Reduction	0	0	-10,008	-1,023	8,985
Transfers In	279,090	402	0	0	0
Fund Balance	0	0	9,703,756	8,329,843	-1,373,913
Total Revenues:	\$14,841,257	\$15,905,333	\$29,116,758	\$28,637,814	\$-478,944

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	48,857	55,904	57,245	55,826	-1,419
Operating Expenses	14,296,975	16,510,095	18,319,865	18,654,158	334,293
Transfers Out	175,691	132,003	142,823	116,425	-26,398
Reserves - Operating	0	0	33,808	24,802	-9,006
Reserves - Claims	0	0	10,563,017	9,786,603	-776,414
Total Expenditures:	\$14,521,523	\$16,698,003	\$29,116,758	\$28,637,814	\$-478,944

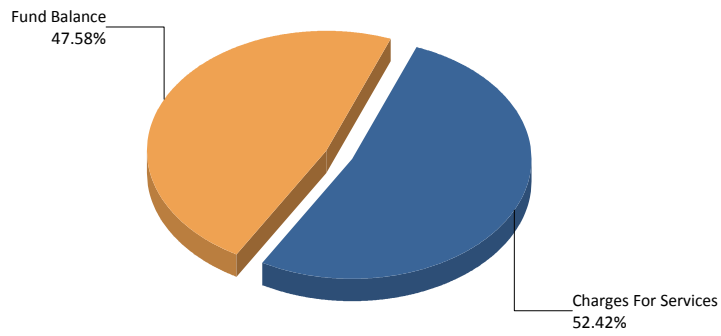
PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.69	0.83	0.83	0.83	0.00
Total Personnel:	0.69	0.83	0.83	0.83	0.00

FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

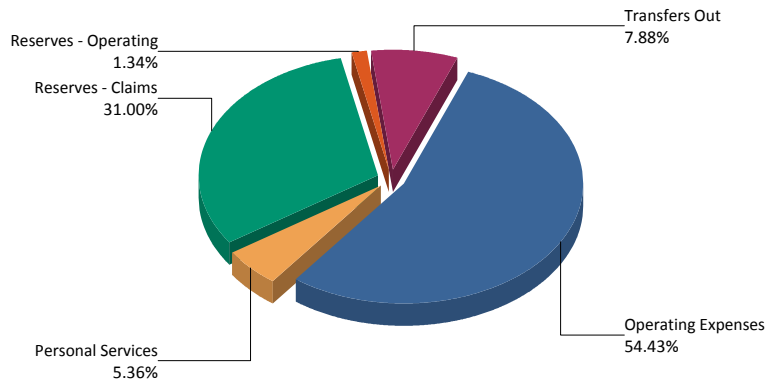
LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

Insurance

Revenues



Expenditures



FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

FUND SUMMARY:

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 Office was established to facilitate the revenue collection and payments for these insurance coverages Countywide. Personal Services supports 0.81 FTEs, which remains unchanged from the FY16 Adopted Budget. However, Personal Services decreased 2.5% as a result of benefit costs and administration fees which were offset by a 3.5% across the board raise for all eligible non-IAFF employees. Operating increased 4.1% due to increases in Insurance Premiums. Overall, the FY17 Budget decreased by 10.6% from the FY16 Adopted Budget due to reductions in Personal Services and Reserves for Claims.

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, an additional revenue source is from Fund Balance.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	593,421	544,673	478,467	535,150	56,683
Miscellaneous Revenues	3,919	3,726	0	0	0
Transfers In	0	393	0	0	0
Fund Balance	0	0	663,785	485,783	-178,002
Total Revenues:	\$597,340	\$548,793	\$1,142,252	\$1,020,933	\$-121,319

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	47,641	54,795	56,104	54,682	-1,422
Operating Expenses	507,670	443,270	533,871	555,738	21,867
Transfers Out	26,959	0	0	80,426	80,426
Reserves - Operating	0	0	11,253	13,635	2,382
Reserves - Claims	0	0	541,024	316,452	-224,572
Total Expenditures:	\$582,271	\$498,065	\$1,142,252	\$1,020,933	\$-121,319

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	0.68	0.81	0.81	0.81	0.00
Total Personnel:	0.68	0.81	0.81	0.81	0.00

Fund 001 – GENERAL FUND
FUND 510 – FLEET INTERNAL SERVICE FUND
FLEET

DEPARTMENTAL OBJECTIVE:

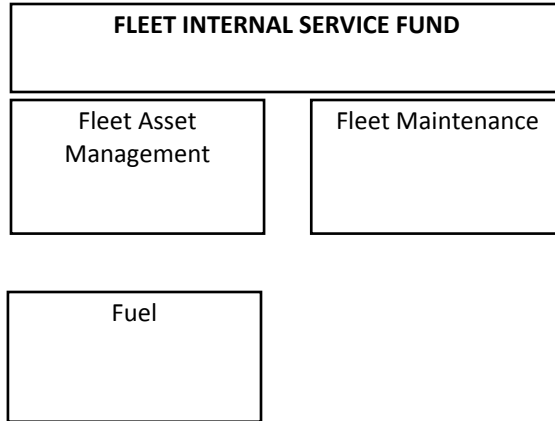
The objective of the Fleet Maintenance Department is to provide 24/7 Repair and Maintenance for all Public Works and Fire/Rescue vehicles and equipment. We also do countywide vehicle specifications, orders, purchases, and disposals. Fleets additional services are Small Engine repairs and Fuel Management. Specifically in the next Fiscal Year Fleet's Goals and Objectives are as follows:

1. Maintain and improve our Level of Service
 - Maintain equipment at a 98% or higher operational readiness rate.
 - Implementation of the new Fleet Management Software
 - Ensure all Equipment Services are schedule within three business days of request
 - Become an ASE blue seal facility
 - Become one of the Leading Government Fleet Management Departments in the United States of America
 - Installation of overhead oil, grease, and lubricant dispensers in all service bays to increase efficiency and accountability
2. Be an integral part of emergency operations
 - Be mission ready 100% of the time in case of Emergency or a Natural Disaster
3. Improve and Increase our Current Safety Measures
 - Create a mindset that Safety is everyone's responsibility
4. Improve countywide Fuel Services
 - Implementation of the New Fuel Management Software
 - Installation of new Canopy, Tanks, Fuel Dispensers and DEF Dispenser at Yard 1
 - Installation of new Fuel Dispensers and DEF Dispenser at Yard 2
 - Complete renovation of two 550 gallon Solar Powered Mobile Fuel Points

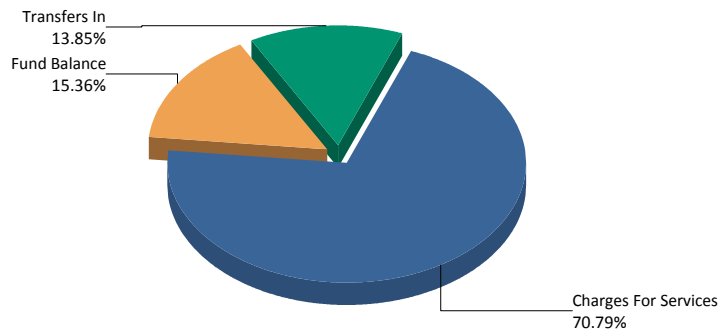
RECENT ACCOMPLISHMENTS:

1. 100% of our Technicians have one or more EVT certifications
2. Increased our shop productivity by 16%
3. Equipment downtime reduced by 18%
4. Parts Inventory Discrepancies under 1%
5. Restoration of a 1,000 gallon Diesel Solar Powered Mobile Fuel Point, purchased and refurbished for a total of \$1,850.00. Saving the County \$9,150.00.
6. Implemented a Joint Emergency Vehicle Training program with the City of Orlando, and Orange County Fleet. Saving the County \$6,600.00 annually.
7. Approval to begin a Heavy Equipment Mechanic Apprenticeship Program
8. Implementation of a Quality Assurance/Quality Control process in accordance with the DOT Standards.

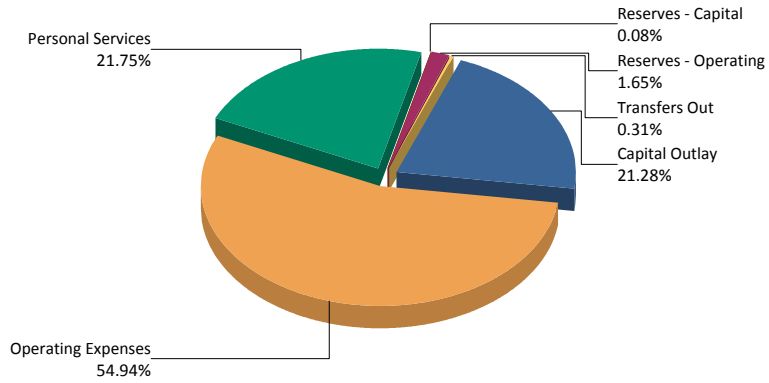
FUND 510-FLEET INTERNAL SERVICE FUND



Revenues



Expenditures



FUND 510-FLEET INTERNAL SERVICE FUND

FUND SUMMARY:

TRENDS & ISSUES:

The Fleet Internal Service Fund accounts for the cost of fuel incurred by County vehicles and maintenance of large fleet vehicles. Departments are billed for actual use of the repair service and gallons of fuel consumed. Since FY12, small County vehicles have been serviced at the Sheriff's maintenance facility rather than by Fleet; therefore, only revenues from Road & Bridge, Fire/Rescue, Building and Solid Waste are collected for maintenance. This Fund supports 15.65 FTEs which is an increase of 4 FTEs from the FY16 Adopted Budget. This increase is due to mid-year FTE reallocations of 2 FTEs and the addition of 2 new FTEs for FY17. Personal Services increased 33.6% due to adjustments/increases to FTEs, employee plan selection and benefit cost, as well as a 3.5% across the board raise for all eligible non-IAFF employees. The overall operating budget reflects a decrease of 12.8% due to reduced rates for gas and diesel. Capital Outlay includes funds for replacement vehicle as well as ongoing capital projects. Transfers Out represents funds for Intergovernmental Radio Communications. Reserves Operating are comprised of Reserves for Contingency which equal 1.7% of the total operating budget. The FY17 Adopted Budget reflects a decrease of 12.1% from the FY16 Adopted Budget.

REVENUES:

The revenues are based on the department's rates and reflect a projection of the actual revenues to date. In FY17, revenues collected are expected to decrease which reflects current trends. Transfers In reflects the department's proportionate allocation for services and is collected from BOCC departments, Road & Bridge, Fire Rescue and Solid Waste. Other funding source includes Balance Forward which represents carried forward funds from previous fiscal year.

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Revenues					
Charges For Services	3,020,539	2,605,728	3,954,322	3,472,444	-481,878
Miscellaneous Revenues	-3,884	6,073	0	0	0
Transfers In	0	146,821	279,804	679,537	399,733
Fund Balance	0	0	1,345,758	753,588	-592,170
Total Revenues:	\$3,016,655	\$2,758,622	\$5,579,884	\$4,905,569	\$-674,315

	FY14 Actuals:	FY15 Actuals:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Expenditures					
Personal Services	828,253	795,471	798,426	1,066,799	268,373
Operating Expenses	2,395,967	2,244,683	3,089,811	2,695,072	-394,739
Capital Outlay	0	0	378,530	1,043,721	665,191
Transfers Out	14,201	15,274	17,366	15,162	-2,204
Reserves - Operating	0	0	135,913	80,846	-55,067
Reserves - Capital	0	0	1,159,838	3,969	-1,155,869
Total Expenditures:	\$3,238,421	\$3,055,429	\$5,579,884	\$4,905,569	\$-674,315

PERSONNEL					
	FY14 Adopted:	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY17 - FY16:
Full Time:	11.65	11.65	11.65	15.65	4.00
Part Time:	0.00	0.00	0.00	0.00	0.00
Total Personnel:	11.65	11.65	11.65	15.65	4.00

Capital Improvement Program Funds

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CAPITAL IMPROVEMENT PROGRAM

The 5-year Capital Improvement Program (CIP) is a major public infrastructure and planning tool used by Osceola County. It is a reflection of the County's Goals and Objectives which is intended to coordinate the financing and timing of improvements in a way that maximizes the return to the public. The CIP is described as projects that typically have a useful life of at least ten years and a cost of \$25,000 or more and includes new, replacement, or upgraded items/projects, construction, software, and/or land purchases. In general, the CIP does not include multiple purchase requests, i.e. a number of items with a unit cost of less than \$25,000 or repairs that do not extend the useful life of the asset, but an aggregate cost of more than \$25,000.

The FY17-21 CIP is funded primarily by the Local Infrastructure Sales Surtax Fund (Fund 306). The CIP encompasses the four Goals of the County's Strategic Plan. The Goals are as follows:

- Grow and Diversify the County's Economy
- Cost Effective and High Performing County Government
- Upgrade County Infrastructure and Transportation Network: Prepared for Growth
- Create Great Neighborhoods for Future: Safe and Livable

The following pages identify projects that are funded in FY16. Towards the beginning of the calendar year there will be a Board workshop scheduled to review and prioritize the CIP Projects in preparation for the FY17-FY21 CIP.

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Public Safety</u>						
2100 - Public Safety Projects						
Animal Services Kennel Heating - 17033	25,000	0	0	0	0	25,000
Animal Services Vehicle Replacement - 2107	75,088	78,092	81,215	84,464	87,842	406,701
Convert Security Cameras from ViconNet to Genetec - 17035	244,000	0	0	0	0	244,000
Osceola County Jail Tile Encapsulation - 17036	300,000	0	0	0	0	300,000
Total: 2100 - Public Safety Projects	644,088	78,092	81,215	84,464	87,842	975,701
Total: Public Safety	644,088	78,092	81,215	84,464	87,842	975,701
<u>Public Works</u>						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	108,000	352,000	140,000	0	0	600,000
Total: 4100 - Public Works Projects	108,000	352,000	140,000	0	0	600,000
3800 - Stormwater Projects						
Eagle Bay Project - 17400	800,000	0	0	0	0	800,000
Total: 3800 - Stormwater Projects	800,000	0	0	0	0	800,000
Total: Public Works	908,000	352,000	140,000	0	0	1,400,000
<u>Community Development</u>						
1400 - Community Development Projects						
Code Enforcement Vehicle - 17005	54,030	0	0	0	0	54,030
Development Review Vehicle Replacement - 1402	27,141	0	0	0	0	27,141
Mosquito Control Vehicle - 17007	25,000	0	0	0	0	25,000
Parks Vehicles - 17034	49,998	0	0	0	0	49,998
Passive Parks Vehicle - 17040	40,000	0	0	0	0	40,000
Total: 1400 - Community Development Projects	196,169	0	0	0	0	196,169
Total: Community Development	196,169	0	0	0	0	196,169
<u>Office of Management and Budget</u>						
1200 - Business Services Projects						
X-Ray Inspection System - Admin Building Security Upgrade - 17064	54,000	0	0	0	0	54,000
Total: 1200 - Business Services Projects	54,000	0	0	0	0	54,000
Total: Office of Management and Budget	54,000	0	0	0	0	54,000
Total Fund 001:	1,802,257	430,092	221,215	84,464	87,842	2,625,870

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Sports & Events Facilities						
7500 - TDT Projects						
Access Control System - 17102	0	230,000	0	0	0	230,000
Austin Tindall Vehicle - 17011	39,000	0	0	0	0	39,000
OHP - Administrative Office Renovations - 16061	0	331,000	0	0	0	331,000
OHP - Advertising Signage Replacements - 17106	0	0	0	0	50,000	50,000
OHP - Box Office Renovation and Central Vault - 16060	0	300,000	0	0	0	300,000
OHP - Electrical Power Distribution (Arena, Hall, Parking Lots) - 16055	0	650,000	0	0	0	650,000
OHP - Escalators - 16065	0	0	0	0	2,000,000	2,000,000
OHP - Exhibition Hall & Arena Lobby Lighting System - 17301	1,300,000	0	0	0	0	1,300,000
OHP - Fall Protection System - 17103	0	100,000	0	0	0	100,000
OHP - Fans - 16063	0	100,000	0	0	0	100,000
OHP - Fencing & Modification to Better Define Property - 7505	0	25,000	0	0	0	25,000
OHP - Heavy Capacity Fork Lift - 16042	55,000	0	0	0	0	55,000
OHP - HVAC Chiller/Tower Replacement - 16044	1,300,000	0	0	0	0	1,300,000
OHP - Improved Exterior Signage - 7507	100,000	100,000	0	0	0	200,000
OHP - Irrigation System Updates - 17108	0	0	0	0	50,000	50,000
OHP - LED Scoreboard & Arena TV Broadcast System Phase II - 7555	0	0	0	255,000	0	255,000
OHP - Maintenance Workshop, Office and Storage Unit - 16059	0	0	2,000,000	0	0	2,000,000
OHP - Multipurpose Pavilion (West Lot) - 17100	0	1,000,000	0	0	0	1,000,000
OHP - Outdoor Concession Stand Truss System and Storage - 7519	45,000	40,000	0	0	0	85,000
OHP - Public Address System (Box Office, Bowl, General) - 17101	0	100,000	0	0	0	100,000
OHP - Spotlight Replacements - 17107	0	0	0	0	50,000	50,000
OHP - Surveillance System/Metal Detectors - 7593	262,980	0	0	0	0	262,980
OHP - Television Replacements - 17105	0	0	0	0	25,000	25,000
OHP - Wall panels/Air Wall/Acoustical Panels - 17104	0	0	0	100,000	0	100,000
Pave Existing Show Ring - 7535	0	0	0	0	300,000	300,000
Total: 7500 - TDT Projects	3,101,980	2,976,000	2,000,000	355,000	2,475,000	10,907,980
Total: Sports & Events Facilities	3,101,980	2,976,000	2,000,000	355,000	2,475,000	10,907,980

Community Development

1400 - Community Development Projects

OHP - Arena Courtyard Entrance - 17057	0	0	0	0	700,000	700,000
OHP - Arena Lobby Floor - 17053	0	0	0	750,000	0	750,000
OHP - Bathrooms -Arena/Exhibition Building - 17052	0	0	1,000,000	1,500,000	0	2,500,000
OHP - Bobcat - 17061	45,000	0	0	0	0	45,000
OHP - Exhibition Hall Concession Stand Upgrade - 17014	0	300,000	0	0	0	300,000
OHP - Heritage Club Kitchen (including exhaust and oven) - 17050	0	0	0	750,000	0	750,000
OHP - Heritage Club Patio - 17051	0	0	0	170,000	0	170,000
OHP - Outdoor Lighting - 17012	0	150,000	0	0	0	150,000
OHP - Refrigerated Catering Truck - 17013	60,000	0	0	0	0	60,000
Oren Brown Park Improvements - 7217	0	0	0	0	0	0
Total: 1400 - Community Development Projects	105,000	450,000	1,000,000	3,170,000	700,000	5,425,000
Total: Community Development	105,000	450,000	1,000,000	3,170,000	700,000	5,425,000
Total Fund 104:	3,206,980	3,426,000	3,000,000	3,525,000	3,175,000	16,332,980

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Public Works</u>						
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	0	6,850,000	0	6,850,000
Total: 4100 - Public Works Projects	0	0	0	6,850,000	0	6,850,000
Total: Public Works	0	0	0	6,850,000	0	6,850,000
Total Fund 115:	0	0	0	6,850,000	0	6,850,000

Fund 123-TDT Ref & Imp 2012 Project

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Sports & Events Facilities</u>						
7500 - TDT Projects						
OHP - Remodel Suites and Furniture (Arena) - 7546	0	80,000	0	0	0	80,000
OHP - Site Drainage and Paving - 17302	300,000	0	500,000	0	500,000	1,300,000
Total: 7500 - TDT Projects	300,000	80,000	500,000	0	500,000	1,380,000
Total: Sports & Events Facilities	300,000	80,000	500,000	0	500,000	1,380,000
Total Fund 123:	300,000	80,000	500,000	0	500,000	1,380,000

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Community Development</u>						
1400 - Community Development Projects						
Babb Caretaker - 17009	200,000	0	0	0	0	200,000
Candella Island - 1403	250,000	200,000	0	0	0	450,000
Cherokee Point Conservation Area - 1417	250,000	200,000	0	0	0	450,000
Shingle Creek - Lands Projects - 1492	100,000	0	0	0	0	100,000
Total: 1400 - Community Development Projects	800,000	400,000	0	0	0	1,200,000
Total: Community Development	800,000	400,000	0	0	0	1,200,000
Total Fund 125:	800,000	400,000	0	0	0	1,200,000

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Community Development</u>						
1400 - Community Development Projects						
Lake Marian Boat Ramp - 1405	0	110,800	0	0	0	110,800
Lake Trout Boat Ramp - 1406	0	113,360	21,520	0	0	134,880
Mac Overstreet Boat Ramp - 17010	0	247,786	247,786	544,680	606,365	1,646,617
Overstreet Landing - 7273	0	0	0	0	0	0
Southport Boat Ramp - 15027	0	0	0	160,400	193,090	353,490
Total: 1400 - Community Development Projects	0	471,946	269,306	705,080	799,455	2,245,787
Total: Community Development	0	471,946	269,306	705,080	799,455	2,245,787
Total Fund 141:	0	471,946	269,306	705,080	799,455	2,245,787

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	0	230,000	115,000	115,000	115,000	575,000
Boggy Creek Sidewalk - 15034	95,912	0	0	0	0	95,912
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	1,935,600	0	1,935,600
Canoe Creek Road - 4395	0	0	0	1,500,000	47,986,240	49,486,240
Hickory Tree Road - 15017	0	1,949,200	8,559,900	28,458,300	0	38,967,400
Neptune Road Phase III - 4330	128,650	0	0	14,982,752	0	15,111,402
Neptune Road Phase IV - 4314	421,926	100,000	0	3,083,520	0	3,605,446
Old Canoe Creek Road - 4375	0	0	750,000	29,044,430	0	29,794,430
Robinson Ave. Sidewalk - 15033	0	20,000	102,000	0	0	122,000
Simpson & Fortune Intersection - 15041	0	0	0	0	617,360	617,360
Simpson Road Phase I fka Boggy Creek Phase I - 7011	100,000	8,709,300	0	0	0	8,809,300
Simpson Road Phase II fka Boggy Creek Phase II - 3019	45,000	1,035,800	5,629,420	7,979,680	0	14,689,900
Simpson Road Phase III fka Boggy Creek Phase III - 3677	0	609,800	0	12,587,380	0	13,197,180
Story Road and Hunting Lodge Drive - 15039	0	0	6,670,000	0	0	6,670,000
Total: 4300 - Transportation Projects	791,488	12,654,100	21,826,320	99,686,662	48,718,600	183,677,170
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	350,000	150,000	150,000	150,000	150,000	950,000
County Sidewalks/Trails - 4655	174,000	97,000	83,000	85,000	85,000	524,000
Total: 4100 - Public Works Projects	524,000	247,000	233,000	235,000	235,000	1,474,000
Total: Public Works	1,315,488	12,901,100	22,059,320	99,921,662	48,953,600	185,151,170
Total Fund 142:	1,315,488	12,901,100	22,059,320	99,921,662	48,953,600	185,151,170

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	230,000	230,000	230,000	230,000	230,000	1,150,000
Carroll St - JYP to Michigan - 4316	0	2,900,000	0	0	15,800,000	18,700,000
Celebration Place at Celebration Place - 17017	0	0	0	0	275,000	275,000
Hoagland Blvd Ph 2 - 4309	3,282,950	7,530,273	0	0	0	10,813,223
Hoagland Blvd Phase 3 - 4332	252,500	2,335,995	0	0	0	2,588,495
Mac Overstreet - Valencia College (PHR) Site - 7230	200,000	0	0	0	0	200,000
Neptune Middle School Sidewalk - 15035	0	0	40,000	0	0	40,000
Neptune Road Phase II - 4331	1,320,000	0	0	30,461,438	0	31,781,438
Neptune Road Phase III - 4330	128,650	0	0	0	0	128,650
Old Lake Wilson Road Phase 2 - 3862	0	0	0	6,400,000	0	6,400,000
Old Pleasant Hill Road Extension - 16078	0	0	0	5,400,000	0	5,400,000
Old Vineland Road Improvements - 4343	0	0	500,000	15,748,992	0	16,248,992
Osceola Parkway West Phase 1 (EB) - 16016	0	0	150,000	2,000,000	0	2,150,000
Osceola Parkway West Phase 2 (EB) - 16072	0	0	150,000	1,815,000	0	1,965,000
Osceola Parkway West Phase 3 (WB) - 16073	0	0	120,000	1,440,000	0	1,560,000
Osceola Parkway West Phase 4 (WB) - 16074	0	0	120,000	1,440,000	0	1,560,000
Partin Settlement Road at Remington Blvd. - 17018	0	407,500	0	0	0	407,500
Pleasant Hill at Eagle Lake Signal - 4342	113,900	150,000	0	0	0	263,900
Pleasant Hill Rd @ Windmill Point - 17019	0	362,500	0	0	0	362,500
Poinciana Blvd at Siesta Lago Mast Arm Signal - 4349	189,100	0	0	0	0	189,100
Poinciana Blvd Phase IVA - 4016	0	0	0	12,506,500	0	12,506,500
Poinciana Blvd Phase IVB - 15031	0	0	0	9,423,400	0	9,423,400
Reaves Rd Ph 1 - 4176	0	0	0	13,512,000	0	13,512,000
Simpson Rd at Royal Palm Dr - 17020	46,585	419,265	0	0	0	465,850
Simpson Road Phase III fka Boggy Creek Phase III - 3677	0	416,200	0	6,076,520	0	6,492,720
Sinclair Road - 4383	0	1,000,000	0	8,953,240	0	9,953,240
Thacker Ave @ Loop E-W - 17021	358,500	0	0	0	0	358,500
Thacker Avenue Extension - 15013	0	0	0	5,350,280	0	5,350,280
Total: 4300 - Transportation Projects	6,122,185	15,751,733	1,310,000	120,757,370	16,305,000	160,246,288
4100 - Public Works Projects						
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	150,000	150,000	150,000	150,000	150,000	750,000
County Sidewalks/Trails - 4655	34,000	588,000	239,000	515,000	445,000	1,821,000
Total: 4100 - Public Works Projects	184,000	738,000	389,000	665,000	595,000	2,571,000
Total: Public Works	6,306,185	16,489,733	1,699,000	121,422,370	16,900,000	162,817,288
Total Fund 143:	6,306,185	16,489,733	1,699,000	121,422,370	16,900,000	162,817,288

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Community Development</u>						
1400 - Community Development Projects						
Building Office Vehicles - 17006	203,828	0	0	0	0	203,828
Total: 1400 - Community Development Projects	203,828	0	0	0	0	203,828
Total: Community Development	203,828	0	0	0	0	203,828
Total Fund 148:	203,828	0	0	0	0	203,828

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4300 - Transportation Projects						
Hickory Tree Rd Safety Upgrade - 4328	0	0	0	0	0	0
Intersection Safety & Efficiency Projects (TSM) - 3480	0	0	0	0	0	0
Pavement Management System - 4396	0	0	0	0	0	0
Traffic Control Equipment - 3780	0	0	0	0	0	0
Total: 4300 - Transportation Projects	0	0	0	0	0	0
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	1,626,300	1,214,000	1,715,000	1,667,000	1,065,000	7,287,300
Total: 4100 - Public Works Projects	1,626,300	1,214,000	1,715,000	1,667,000	1,065,000	7,287,300
Total: Public Works	1,626,300	1,214,000	1,715,000	1,667,000	1,065,000	7,287,300
Sports & Events Facilities						
7500 - TDT Projects						
OHP - Forklift - 7010	0	0	0	0	0	0
Total: 7500 - TDT Projects	0	0	0	0	0	0
Total: Sports & Events Facilities	0	0	0	0	0	0
Total Fund 154:	1,626,300	1,214,000	1,715,000	1,667,000	1,065,000	7,287,300

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Public Works</u>						
4300 - Transportation Projects						
ATMS Phase 4 - 16076	0	226,435	2,264,350	0	0	2,490,785
Fortune Lakeshore Multi-Use Trail - 4104	0	2,750,000	0	0	0	2,750,000
Hoagland Blvd Ph 2 - 4309	0	5,737,844	0	0	0	5,737,844
Hoagland Blvd Phase 3 - 4332	0	3,592,399	0	0	0	3,592,399
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	0	478,000	0	0	478,000
Osceola Parkway at Coralwood Road New Signal - 16021	360,000	0	0	0	0	360,000
Total: 4300 - Transportation Projects	360,000	12,306,678	2,742,350	0	0	15,409,028
4100 - Public Works Projects						
County Sidewalks/Trails - 4655	628,000	142,280	114,800	158,600	246,240	1,289,920
Total: 4100 - Public Works Projects	628,000	142,280	114,800	158,600	246,240	1,289,920
Total: Public Works	988,000	12,448,958	2,857,150	158,600	246,240	16,698,948
<u>Community Development</u>						
1400 - Community Development Projects						
W192 BRT - 17063	3,500,000	0	3,000,000	0	40,000,000	46,500,000
Total: 1400 - Community Development Projects	3,500,000	0	3,000,000	0	40,000,000	46,500,000
Total: Community Development	3,500,000	0	3,000,000	0	40,000,000	46,500,000
Total Fund 156:	4,488,000	12,448,958	5,857,150	158,600	40,246,240	63,198,948

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Safety						
2100 - Public Safety Projects						
Fire/EMS Equipment - 2700	0	0	0	0	0	0
Reunion Area Fire Station - 2164	0	3,691,774	0	0	0	3,691,774
Total: 2100 - Public Safety Projects	0	3,691,774	0	0	0	3,691,774
Total: Public Safety	0	3,691,774	0	0	0	3,691,774
Total Fund 177:	0	3,691,774	0	0	0	3,691,774

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Parks</u>						
7200 - Parks Projects						
Dog Park in BVL - 16091	0	165,000	0	0	0	165,000
Vance Harmon Community Park (Community Center/Pool) - 7221	3,000,000	0	0	0	0	3,000,000
West Osceola Sports Fields - 16092	600,000	0	0	0	0	600,000
Total: 7200 - Parks Projects	3,600,000	165,000	0	0	0	3,765,000
Total: Parks	3,600,000	165,000	0	0	0	3,765,000
<u>Community Development</u>						
1400 - Community Development Projects						
Holopaw Conservation Area - 17008	50,000	0	0	0	0	50,000
Overstreet Landing - 7273	0	39,100	0	0	0	39,100
Total: 1400 - Community Development Projects	50,000	39,100	0	0	0	89,100
Total: Community Development	50,000	39,100	0	0	0	89,100
Total Fund 178:	3,650,000	204,100	0	0	0	3,854,100

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	0	9,150,000	0	9,150,000
Bridge Safety Features - 4322	140,000	140,000	140,000	140,000	140,000	700,000
Diversion Wall (FAMRC) - 17109	200,000	300,000	100,000	2,100,000	2,000,000	4,700,000
Fennel Slough Attenuation & Treatment Pond - 17023	0	1,400,000	752,000	2,645,000	0	4,797,000
Lake Lizzie Roadway and Drainage Improvements - 17026	0	500,000	0	0	0	500,000
Road & Bridge Gate Security Systems - 16029	150,000	0	0	0	0	150,000
Sign Truck - 17037	66,417	0	0	0	0	66,417
Storage Facility - Traffic Control Devices - 15052	233,200	0	0	0	0	233,200
Total: 4100 - Public Works Projects	789,617	2,340,000	992,000	14,035,000	2,140,000	20,296,617
4300 - Transportation Projects						
Boggy Terrace Dr - 17024	0	1,000,000	0	0	0	1,000,000
Bridge Rehabilitation - 4359	300,000	300,000	300,000	300,000	300,000	1,500,000
Bridge Scour Countermeasures - 17029	0	191,215	256,696	0	0	447,911
Carroll St - JYP to Michigan - 4316	0	6,700,000	0	0	0	6,700,000
Concrete Road Replacement - 4306	0	324,567	284,116	0	0	608,683
Denn John Lane Extension - 17300	528,462	0	0	0	0	528,462
Goodman Road Paving - 4385	0	0	0	0	0	0
Hickory Tree Rd Safety Upgrade - 4328	0	0	0	2,000,000	0	2,000,000
Intersection Safety & Efficiency Projects (TSM) - 3480	200,000	200,000	200,000	200,000	200,000	1,000,000
Kempfer Road Culvert Replacement - 17028	0	580,511	505,915	0	0	1,086,426
Pavement Management System - 4396	0	250,000	0	0	250,000	500,000
Traffic Control Equipment - 3780	100,000	100,000	100,000	100,000	100,000	500,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	600,000	600,000	600,000	780,000	780,000	3,360,000
Total: 4300 - Transportation Projects	1,728,462	10,246,293	2,246,727	3,380,000	1,630,000	19,231,482
3800 - Stormwater Projects						
Culvert Upgrades - 3802	400,000	400,000	400,000	400,000	400,000	2,000,000
Eagle Bay Project - 17400	555,163	0	0	0	0	555,163
Emergency Response Drainage - 3320	100,000	0	0	0	0	100,000
Fanny Bass Slough Stormwater Improvements - 3810	480,000	1,420,000	1,094,600	1,358,000	9,567,155	13,919,755
Mill Slough Bank Stabilization - 16013	0	0	225,000	0	0	225,000
Ox Pond Basin Quality and Drainage Improvements - 3821	0	449,400	0	0	0	449,400
Poinciana Stormwater Water Quality Treatment Areas - 16015	80,000	2,960,000	0	0	0	3,040,000

Shingle Creek Basin Stormwater Improvements - 3842	115,000	450,000	500,000	125,000	440,000	1,630,000
Stormwater Project Preliminary Engineering - 15012	0	110,000	200,000	200,000	0	510,000
Subdivision Ponds - 3805	350,000	350,000	350,000	350,000	350,000	1,750,000
Total: 3800 - Stormwater Projects	2,080,163	6,139,400	2,769,600	2,433,000	10,757,155	24,179,318

Total: Public Works	4,598,242	18,725,693	6,008,327	19,848,000	14,527,155	63,707,417
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Community Development

1400 - Community Development Projects

HWA Improvements - 17200	1,261,000	0	0	0	0	1,261,000
Makinson Island - 7219	110,000	0	0	0	0	110,000
Oren Brown Park Improvements - 7217	0	0	100,000	150,000	625,000	875,000
Total: 1400 - Community Development Projects	1,371,000	0	100,000	150,000	625,000	2,246,000

Total: Community Development	1,371,000	0	100,000	150,000	625,000	2,246,000
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Constitutionals

9100 - Constitutionals Projects

S.O. New Vehicle Purchases - 9195	506,070	630,000	630,000	0	0	1,766,070
S.O. Vehicle Replacement - 3398	1,700,000	1,700,000	0	0	0	3,400,000
SO - Command Center West - 2033	0	0	17,044,280	0	0	17,044,280
SO - Training Facility & Shooting Range - 2032	0	5,394,167	0	0	0	5,394,167
Total: 9100 - Constitutionals Projects	2,206,070	7,724,167	17,674,280	0	0	27,604,517

Total: Constitutionals	2,206,070	7,724,167	17,674,280	0	0	27,604,517
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Total Fund 306:	8,175,312	26,449,860	23,782,607	19,998,000	15,152,155	93,557,934
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Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
<u>Public Works</u>						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	0	0	0	0	0	0
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	0	0
Carroll St - JYP to Michigan - 4316	0	0	0	0	0	0
Denn John Lane Extension - 17300	2,771,538	0	0	0	0	2,771,538
Mass Transit Preliminary Design - 4394	0	0	0	0	0	0
Pleasant Hill-Hoagland Blvd - 7110	0	0	0	0	0	0
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	0	0	0
Southport Connector South - 4173	0	0	0	0	0	0
SunRail - 4950	0	0	0	0	0	0
Total: 4300 - Transportation Projects	2,771,538	0	0	0	0	2,771,538
4100 - Public Works Projects						
County Sidewalks/Trails - 4655	0	0	0	0	0	0
Total: 4100 - Public Works Projects	0	0	0	0	0	0
Total: Public Works	2,771,538	0	0	0	0	2,771,538
<u>Community Development</u>						
1400 - Community Development Projects						
W192 BRT - 17063	3,500,000	0	3,000,000	0	14,000,000	20,500,000
Total: 1400 - Community Development Projects	3,500,000	0	3,000,000	0	14,000,000	20,500,000
Total: Community Development	3,500,000	0	3,000,000	0	14,000,000	20,500,000
Total Fund 315:	6,271,538	0	3,000,000	0	14,000,000	23,271,538

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4300 - Transportation Projects						
Carroll St - JYP to Michigan - 4316	0	0	1,009,000	0	0	1,009,000
Celebration Blvd at Waterside Drive - 17016	337,500	0	0	0	0	337,500
Fortune Road Extension - 4364	0	400,400	5,845,840	0	0	6,246,240
Hoagland Blvd Ph 2 - 4309	3,282,950	8,380,273	0	0	0	11,663,223
Hoagland Blvd Phase 3 - 4332	252,500	2,485,995	0	0	0	2,738,495
Total: 4300 - Transportation Projects	3,872,950	11,266,668	6,854,840	0	0	21,994,458
3800 - Stormwater Projects						
Eagle Bay Project - 17400	600,000	0	0	0	0	600,000
Total: 3800 - Stormwater Projects	600,000	0	0	0	0	600,000
Total: Public Works	4,472,950	11,266,668	6,854,840	0	0	22,594,458
Parks						
7200 - Parks Projects						
Vance Harmon Community Park (Community Center/Pool) - 7221	0	0	0	0	0	0
Total: 7200 - Parks Projects	0	0	0	0	0	0
Total: Parks	0	0	0	0	0	0
Total Fund 328:	4,472,950	11,266,668	6,854,840	0	0	22,594,458

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Safety						
2100 - Public Safety Projects						
Bunker Gear - 15057	950,300	0	0	0	0	950,300
BVL Fire Station - 16005	4,992,000	0	0	0	0	4,992,000
Campbell City Fire Station - 16006	0	0	1,124,864	5,615,321	0	6,740,185
Fire Rescue & EMS Training Facility - 2201	1,726,856	0	2,316,573	0	0	4,043,429
Fire Station 52 - Pine Grove (Replacement Station) - 2232	0	1,081,600	5,399,347	0	0	6,480,947
Fire/EMS Equipment - 2700	1,599,880	1,703,846	2,999,750	1,998,375	1,078,087	9,379,938
Motorola Portable Radios - 15054	0	0	1,689,182	0	0	1,689,182
Reunion Area Fire Station - 2164	0	411,040	0	0	0	411,040
Self Contained Breathing Apparatus (SCBA) Replacement - 15056	0	0	1,033,847	0	0	1,033,847
Total: 2100 - Public Safety Projects	9,269,036	3,196,486	14,563,563	7,613,696	1,078,087	35,720,868
Total: Public Safety	9,269,036	3,196,486	14,563,563	7,613,696	1,078,087	35,720,868
Total Fund 331:	9,269,036	3,196,486	14,563,563	7,613,696	1,078,087	35,720,868

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	0	147,000	0	0	0	147,000
Total: 4100 - Public Works Projects	0	147,000	0	0	0	147,000
3100 - Environmental Services Projects						
Household Chemical Waste Coverage Structure - 17099	50,000	0	0	0	0	50,000
Total: 3100 - Environmental Services Projects	50,000	0	0	0	0	50,000
Total: Public Works	50,000	147,000	0	0	0	197,000
Total Fund 401:	50,000	147,000	0	0	0	197,000

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2017/21
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	
Public Works						
4100 - Public Works Projects						
Fleet Vehicle Replacement - 4204	300,000	0	0	0	0	300,000
Replacement of Storage Tanks - St. Cloud Road & Bridge Facility - 16027	350,000	0	0	0	0	350,000
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	0	400,000	0	0	0	400,000
Total: 4100 - Public Works Projects	650,000	400,000	0	0	0	1,050,000
Total: Public Works	650,000	400,000	0	0	0	1,050,000
Total Fund 510:	650,000	400,000	0	0	0	1,050,000

	Proposed CIP by Fiscal Year					Total
	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	2017/21
Report Grand Total:	52,587,874	93,217,717	83,522,001	261,945,872	141,957,379	633,230,843

Appendix

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OSCEOLA COUNTY 2016-2017 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101)	\$ 27,785,331	\$ 978,511	\$ 26,806,820	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 5,964,469	\$ -	\$ 5,964,469	FS 145.10, FS 195.087	\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 7,032,174	\$ 1,773,309	\$ 5,258,865	FS 145.11, FS 195.087	The County pays fees for revenue collected as well as for revenue collected for the School Board and cities.
SUPERVISOR OF ELECTIONS (9121)	\$ 2,926,689	\$ -	\$ 2,926,689	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 759,961	\$ -	\$ 759,961	FS 154.01	
INDIGENT BURIALS (6173)	\$ 65,000	\$ -	\$ 65,000	FS 406.50	Includes \$35,000 for burials and \$9,500 for plots.
MEDICAID (6173)	\$ 5,400,000	\$ -	\$ 5,400,000	FS 409.915	
COURT SYSTEM (4125, 6181, 2161, 1551, 1561)	\$ 1,528,836	\$ -	\$ 1,528,836	FS 29.008	County funding of court-related functions includes support of State Courts by providing communication services, building space, and maintenance, utilities and security of facilities for the Circuit and County Courts, Public Defenders' offices, State Attorneys' offices, Guardian Ad Litem offices, and the offices of the Clerks of the Circuit and County Courts performing court related functions.
LEGAL AID (6185)	\$ 117,594	\$ 62,922	\$ 54,672	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,233,308	\$ -	\$ 1,233,308	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 885,163	\$ -	\$ 885,163	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000	\$ -	\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 66,809	\$ -	\$ 66,809	FS 951.26 (2)	Statute requires each county to establish a Public Safety Coordinating Counsel to assess the population status of all correctional facilities to formulate recommendations regarding capacity.
HOMESTEAD FORECLOSURE MEDIATION FUND (136)	\$ 71,503	\$ 71,503	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 517,143	\$ -	\$ 517,143	FS 401.117	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 762,325	\$ -	\$ 762,325	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 145,396	\$ 142,082	\$ 3,314		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 324,399	\$ 17,885	\$ 306,514		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 5,075,472	\$ -	\$ 5,075,472	FS 951.032	92% of jail's population that has not been sentenced
JUVENILE JUSTICE (9819)	\$ 557,152	\$ -	\$ 557,152	FS 985.686	

OSCEOLA COUNTY 2016-2017 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
ANIMAL CONTROL (2119, 2120)	\$ 278,631	\$ 95,190	\$ 183,441	FS 828.27	
FORESTRY PAYMENT (134)	\$ 44,208	\$ -	\$ 44,208	FS 125.27	The Division of Forestry of the Department of Agriculture and Consumer Services and the Board of County Commissioners of each county in this state shall enter into agreements for the establishment and maintenance of countywide fire protection of all forest and wild lands within said county. Forestry payment is fully funded through Fire Assessment.
RECYCLING (401)	\$ 29,813	\$ -	\$ 29,813	FS 403.706, 403.7234	Maintain 14 recycling drop off sites. Provide public education programs to increase awareness and participation. Program cost is based on direct and indirect costs.
AFFORDABLE HOUSING PROGRAM	\$ 13	\$ -	\$ 13	FS 125.379	Section 125.379 FS requires the County to prepare an inventory of county-owned vacant land appropriate for the benefit of affordable housing. Beginning July 1, 2007, and every three years thereafter, every county is required to prepare an inventory list of all real property within its jurisdiction to which the county holds fee simple title that is appropriate for use as affordable housing or may be sold for the benefit of affordable housing. The County currently has 8 properties in which proceeds from the sale of these properties will go towards this program.
CHILD PROTECTION TEAMS (9531)	\$ 65,000	\$ -	\$ 65,000	FS 39.304	
TOTAL	\$ 62,036,388	\$ 3,141,402	\$ 58,894,986		

GLOSSARY

Accrual Basis	A system of accounting in which revenues are recorded when they are earned and expenditures are recorded when goods are received or services are performed, even though the actual receipt of revenues and payment for goods or services may occur, in whole or in part, at a different time.
Actuals	Revenues and expenditures that have accrued and are reported.
Ad Valorem Tax	The tax levied on the assessed value of property, net of any exemptions. Ad Valorem is usually expressed in mills and is commonly referred to as “property tax”.
Adopted Budget	The financial plan for the fiscal year as approved by the Board of County Commissioners.
Agency	A principal unit of the county government or a governmental unit outside the county government which receives county funding.
Aggregate Millage Rate	The sum of all ad valorem taxes levied by the governing body of a county for countywide purposes, excluding voted debt, divided by the total taxable value of the county (converted into a millage rate).
Appropriation	A legal authorization granted by the Board of County Commissioners against which financial obligations and expenditures can be made.
Assessed Value	The fair market value of property (real estate or personal), as determined by the County’s Property Appraiser. The assessed value less any exemptions is the “taxable value”.
Asset	A resource with economic value the County owns or controls with the expectation that it will provide future benefit.
Balance Forward	Florida Statutes, Section 129.01(2)(b), provides that the receipts side of the budget shall include 100% of the cash and other net current assets of the accounting entity.
Balanced Budget	A budget in which estimated revenues and appropriations are equal. Florida Statutes require budgets to be balanced.
Board of County Commissioners	Osceola County’s five member governing body which is governed by State Law and the County Charter.

GLOSSARY

Bond	A certificate of debt containing a promise to pay a specified sum of money (called the face value or principal) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate. Bonds are typically used for long-term debt to pay for specific capital expenditures.
Bond Covenants	Agreement between the County and lender(s), which specifies payment schedule, terms and reserves to be held.
Budget	A comprehensive financial plan of operations embodying an estimate of proposed expenditures for a given period, the proposed means of financing them and specifying the type and level of services to be provided.
Budget Amendment	An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.
Budget Calendar	A schedule of activities that must be completed in order to create and develop a budget.
Budget Supplement	A receipt that increases the budget from a source not anticipated in the budget, but is received for a particular purpose including, but not limited to, grants, donations, gifts, reimbursements for damages and must be appropriated and expended for the intended purpose of said receipt. Also includes an allocation from a contingency or reserve account, an allocation from another department/capital project or any change which increases or decreases the budget of an Enterprise or Proprietary Fund. Supplements may be approved by the Board as part of the Consent Agenda
Budget Transfer	Movement of appropriations between two or more accounts within the same fund. The budgeted fund total is not changed.
Capital Improvement	The acquisition of a fixed asset which has a life expectancy greater than ten (10) years and a monetary value greater than \$25,000. A capital improvement is a non-recurring expenditure.
Capital Improvement Budget	(CIB) -- A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program.

GLOSSARY

Capital Improvement Element	(CIE) -- A plan local governments follow for providing public facilities and services to support the impacts of a development concurrent with the completion of such development.
Capital Improvement Program	(CIP) -- A plan for capital expenditures to be incurred each year over a fixed period of years to meet anticipated capital needs. It sets forth each project in which the County is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.
Capital Outlay	Expenditures for items such as office furniture, fleet equipment, computer equipment or other operating equipment with a unit cost of \$1,000 or more with a useful life greater than one year.
Carry Forward	An approved request to carry over funding to a new fiscal year for budgeted projects which were not completed during the current fiscal year.
Consumer Price Index (CPI)	A program that produces monthly data on changes in the prices paid by urban consumers for goods and services.
Contingency	Funds set aside to cover unforeseen events that occur during the fiscal year, such as new Federal Mandates, shortfalls in revenues and unanticipated expenditures.
Cost Allocation	The method used to charge non-General Fund operations for their share of central administrative costs.
Debt Service	Payment of principal and interest related to long-term debt.
Debt Service Fund	A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.
Department	A basic organizational unit of the County that is functionally unique in its service delivery.
Encumbrance	The commitment of budgeted funds to purchase an item or service. Funds the department has set aside as restricted to be spent for a specific purpose such as capital outlay or contractual services.
Enterprise Fund	A fund established to account for operations financed and operated in a manner similar to private business. The intent is to provide funding for goods or services through charges and fees, thus removing the expense from the tax rate.

GLOSSARY

Exemption	A reduction to the assessed value of property.
Expenditure	The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.
Fee	A charge by government associated with providing a service, permitting an activity, or imposing a fine or penalty. Examples of fees include user charges, building permits, etc.
Fiscal Year XX (FYXX)	The 12-month fiscal period that begins October 1, 20XX and ends September 30 th of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).
Fixed Asset	Assets that are expected to keep providing benefit for more than one year, such as equipment, buildings and real estate.
Franchise Agreement	An agreement between the County and the provider of public services, such as cable television or garbage collection, which imparts certain standards on the company and provides for the payment of fees to the County.
Franchise Fees	Fees levied on a public service corporation in return for granting a privilege or permitting the use of public property. These fees are usually passed on to the corporation's customers as a cost of doing business.
Full-Time Equivalent (FTE)	One position funded for a full year. For example, a permanent employee funded and paid for 40 hours/week for 52 weeks/year or 2 employees funded and paid for 20 hours/week for 52 weeks/year would be equal to 1 FTE.
Fund	An accounting entity with a self-balancing set of accounts, which is segregated for the purpose of carrying on specific activities or attaining certain objectives, in accordance with special regulations, restrictions or limitations.
Fund Balance	The excess of fund assets (or revenue) over fund liabilities (expenditures) in government funds.
General Fund	A government accounting fund supported by Ad Valorem taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

GLOSSARY

GAAP	(Generally Accepted Accounting Principles) – The uniform standards established for financial recording and reporting by the accounting profession through independent entities such as the Governmental Accounting Standards Board.
GASB	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
Governmental Funds	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
Grants	A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from state and federal governments.
Homestead Exemption	A deduction from the assessed value of property permanently occupied by the owner in the State of Florida. The current maximum exemption is now \$50,000.
Impact Fees	A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands.
Infrastructure	A permanent installation such as road, street lighting or water system.
Interest Income	Revenue earned on invested cash.
Interfund Transfers	Movement of assets from one accounting entity to another.
Intergovernmental Revenue	All revenues received from federal, state and local government sources in the form of grants, shared revenues and payments in lieu of taxes.
Internal Service Fund	A fund established for the operation of departments which benefit other departments within the County and are supported on a cost reimbursement basis.
Mandate	Any responsibility, action or procedure that is imposed by one government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that is required as a condition of aid.

GLOSSARY

Market Equity Adjustment (MEA)	An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
Mill	A monetary measure equating to 0.001 of a dollar. When referring to Ad Valorem Tax, it means that a 1-mill tax is one dollar of tax on \$1,000 of taxable value.
Millage Rate	The rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.
Mobility Fee	A fee calculated pursuant to section 17-42 of the Mobility Fee Ordinance, No. 2015-22, adopted on March 16, 2015 by the Board of County Commissioners, and set forth in the mobility fee schedule, or the alternative mobility fee calculated pursuant to section 17-44 of the Ordinance, reduced by any available mobility fee credit as defined in section 17-45.
Modified Accrual	An accounting method in which revenue is recognized when it becomes both measurable and available. Expenditures are recognized when a transaction draws upon a current resource.
MSBU	(Municipal Services Benefit Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a special assessment is imposed to cover part or all of the cost of providing that benefit.
MSTU	(Municipal Services Taxing Unit)-- A special district established by the Board of County Commissioners through an adopted ordinance which receives a specific benefit for which a tax levy is imposed to cover part or all of the cost of providing that benefit.
Net Expenses	Total County expenses less reserves, transfers and internal service interfund transfers.
Non-Departmental Expenditures	Expenditures which benefit all or several County departments, such as property and liability insurance.
Non-Ad Valorem Assessments	Charges that are not based on property value, but are levied on each property for specific services.
Operating Budget	The portion of the budget that pertains to daily operations which provide basic governmental services.

GLOSSARY

Ordinance	A formal legislative enactment by the governing body of the County.
Personal Services	Costs related to compensating employees, including salaries, wages and fringe benefit costs.
Project Ledger	Also known as <i>Job Ledger</i> , is a subsidiary accounting ledger utilized to monitor and account for detailed financial records of projects across multiple years.
Property Tax	A tax levied on the assessed value (net of any exemptions of real and personal property). This is commonly referred to as Ad Valorem tax.
Proprietary Funds	Funds which are used to account for a government's business-type activities on a full accrual basis. The two fund types are enterprise funds and internal service funds.
Real Property	Land and all structures firmly attached to the lands which are taxable under state law.
Re-budget	Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.
Refunding Bond	A bond issued to pay off another bond to obtain better interest rates and/or bond conditions; allowed one time only per bond use.
Reserve	Required funds, which have been segregated in order to meet both anticipated and unanticipated needs. Expenditures may not be charged directly to reserve accounts per Florida Statute 129.06(2) (b).
Restricted Revenue	A source of funds which is mandated by law or policy to be used for a specific purpose.
Resolution	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
Revenues	Funds received from external sources such as taxes, fees, charges for services, special assessments, grants and other funds collected and received by the County in order to support services provided to the public.
Revenue Bonds	Bonds usually sold to finance the construction of a project that will produce revenue for the government. The revenue is used to pay the principal and interest of the bond.

GLOSSARY

Rolled Back Rate	The millage rate which, when applied to the total taxable value of property (excluding new construction), produces the same amount of tax dollars as the previous year. Florida Statutes govern calculation of the rolled back rate.
Save-Our-Homes	Section 193.155(1), F.S. provides, beginning in 1995 or the year after the property receives homestead exemption; an annual increase in assessment shall not exceed the lower of 3% or the percentage change in the Consumer Price Index.
Special Assessment	A compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.
Special Revenue Fund	A fund used to account for revenues that are designated (earmarked) for expenditure for a specific purpose.
Tax Roll	The certification of assessed/taxable value prepared by the Property Appraiser and presented to the taxing authority by July 1 (or later if an extension is granted by the state) each year.
Taxable Value	The assessed value of property minus any authorized exemptions. This value is used to determine the amount of ad valorem tax to be levied. The taxable value is calculated by the Property Appraiser's Office in compliance with state law.
Transfers In/Out	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
TRIM Notice	A notice sent annually to property taxpayers explaining any proposed changes in the millage rate of each tax authority from the prior year. The notice also includes the time and place of the first public hearings on millage rates and is designed to keep the public informed about the taxing intentions of the various taxing authorities.
Truth in Millage Law (TRIM)	A law enacted by the Florida Legislature in 1980 designed to keep the public informed about the taxing intentions of the various taxing authorities.
Unincorporated Area	Those areas of the County which are not within the boundaries of any municipality.
Uniform Accounting System	The chart of accounts prescribed by the Office of the State Comptroller designated to standardize financial information to facilitate comparison and evaluation of reports.

GLOSSARY

Unrestricted Revenue

Monies that can be used for any lawful expenditure supporting a wide variety of functions or objectives.

User Fees

Fees charged for direct receipt of a public service.