

# ADOPTED BUDGET

FISCAL YEAR 2018



# Osceola County

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## *Fiscal Year 2018 Adopted Budget*



### Board of County Commissioners:

**Brandon Arrington, Chairman**

*District 3*

**Fred Hawkins Jr., Vice Chairman**

*District 5*

**Peggy Choudhry, Commissioner**

*District 1*

**Viviana Janer, Commissioner**

*District 2*

**Cheryl Grieb, Commissioner**

*District 4*

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*ADOPTED - September 18, 2017*

Book Finalized & Distributed on November 17, 2017

# Fiscal Year 2017/2018 Adopted Budget

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# Introduction

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## INTRODUCTION

### OVERALL:

Osceola County is a Charter County instituted on October 1, 1992. It is the sixth largest county in the State of Florida and 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, 200 and 197 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. Also, Chapter 197 provides for the uniform method for levy, collection and enforcement of non-ad valorem assessments. In addition, the County operates on an October 1 to September 30 Fiscal Year. The FY18 budget year is October 1, 2017 through September 30, 2018.

To begin the process the County took a number of steps all leading to the adoption of a County budget. This included the Board of County Commissioners' Strategic Planning process. The Strategic Plan assisted with providing direction for the FY18 budget development. The development of the budget document begins with the Departments' submitted budget requests in April. This leads to numerous budget review meetings with County Administration in June.

On July 17, 2017, the County Manager submitted his Recommended Budget to the Board for review and recommendations. After the discussion was completed, the Board established the rolled-back millage rates, proposed millage rates, and set the date, time and location of the First Public Hearing. On August 15<sup>th</sup> the Board met to evaluate the Budget in conjunction with the proposed Strategic Plan in a Workshop. This additional direction helped to finalize the FY18 Tentative Budget which was presented on September 7, 2017 during the First Public Hearing.

This meeting also established the FY18 Tentative Millage Rates and Budget, the Final Public Hearing date and location, and directed staff to advertise the Tentative Millage Rates and Budget in a newspaper of general paid circulation as mandated by F.S. 200. The Special Assessments Public Hearings were also held during this meeting. The Board adopted the Special Assessments Rates for the County's Municipal Service Benefit Units (MSBUs).

Upon completion of the Public Hearing items on September 7<sup>th</sup>, the Board adopted the FY18 Strategic Plan and FY18 – FY22 Capital Improvement Plan (CIP). The next steps were to take the input from the adopted Tentative Budget, Strategic Plan and CIP to prepare the Final Recommended Budget for consideration at the Final Public Hearing. The entire budget adoption process, which began in April, concluded with a Final Public Hearing held on September 18, 2017. With a requested change to the Recommended Final Budget, the BOCC adopted the Fiscal Year 2018 Budget.



## INTRODUCTION

### REVENUES:

The County is experiencing many positive signs that the economy is on an upward path as property valuations increased 9.3% over prior year. The Board of County Commissioners were 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 1<sup>st</sup> 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 a year for the General Fund would be \$670.00 (\$100,000 X 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 FY18 as compared to FY17. Although the General Fund shows the largest increase in revenue, these revenues 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), including an allocation for the Vine Street CRA, and the Designated Ad Valorem Tax (DAT).

	<b>FY17 Millage:</b>	<b>FY17 Ad Valorem:</b>	<b>FY18 Millage:</b>	<b>FY18 Ad Valorem:</b>	<b>FY18-FY17:</b>
<b>General Fund</b>	6.7000	\$ 140,722,639	6.7000	\$ 153,771,217	<b>\$ 13,048,578</b>
<b>Library</b>	3.0000	\$ 6,329,217	3.0000	\$ 6,914,756	<b>\$ 585,539</b>
<b>EMS</b>	1.0682	\$ 17,202,146	1.0682	\$ 18,819,142	<b>\$ 1,616,996</b>
				<b>TOTALS:</b>	<b>\$ 15,251,113</b>

As the County continues to recover, other major revenue sources have also increased, specifically in the areas of Tourism, the Local Government Half Cent Sales Tax and Utility Service Taxes shown below.

<b>REVENUE SOURCE:</b>	<b>FY17 ADOPTED:</b>	<b>FY18 ADOPTED:</b>	<b>VARIANCE:</b>
Tourist Development Taxes (4th, 5th, 6th Pennies)	\$ 44,750,122	\$ 48,889,273	\$ 4,139,151
Local Gov't ½ Cent Sales Tax	\$ 20,288,072	\$ 21,372,071	\$ 1,083,999
Utility Service Taxes-Electric	\$ 14,311,177	\$ 15,950,577	\$ 1,639,400
Communication Service Tax	\$ 5,793,129	\$ 6,113,850	\$ 320,721
Infrastructure Sales Surtax	\$ 29,884,494	\$ 30,118,426	\$ 233,932
State Shared Revenues	\$ 7,705,141	\$ 7,734,320	\$ 29,179

### STRATEGIC PLAN:

The FY18 Strategic Plan included 8 Action Items 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 FY18 Adopted Budget:



## INTRODUCTION

### **Action Item #1 – Development of the Center for Neovation and NeoCity:**

- A. Center for Neovation:
  - Funds carried forward for further development of the facility
  - General Fund - imec Florida commitment in Operating
- B. High Tech Office Building (Center for Neovation): Bond funds carried forward for the construction of a 100,000 GSF office building
- C. NeoCity Site Development: Funds carried forward for continued development of the property
- D. Extension of Denn John Lane: Includes carry forward funds
- E. NeoCity Master Plan: General Fund funds carried forward for additional phases
- F. Evaluation of Seawall/Boardwalk: This item is in the evaluation phase through existing staff
- G. Diversion Wall: Funds carried forward for continued restoration

### **Action Item #2 - Transportation:**

- A. Autonomous Rapid Transportation (ART) Project Development: Federal Transit Administration (FTA) Grant Funding and carried forward funds
- B. Roads:
  - Priority established for Hoagland Phases 2 and 3 - funds carried forward for construction
  - PD&E studies for Neptune and Simpson
- C. Maintenance & Repaving of Existing Roads:
  - Road Resurfacing: Second Local Option Fuel Tax Fund & Constitutional Gas Tax Fund to increase funding to the higher level (\$9,000,000)
  - Dirt Road Paving: Constitutional Gas Tax Fund & General Fund
- D. Sidewalk Master Plan:
  - Countywide Sidewalks – includes carried forward funds, new Grant funds and Mobility Fee Funds
  - Boggy Creek Sidewalk Project: LAP Funds
  - ADA Sidewalk Improvements: Mobility Fee Funds
- E. Automated Traffic Monitoring System (ATMS):
  - Mobility Fee Funds
  - Transportation Trust Fund – addition of a Traffic Signal Timing Engineer position

**Action Item #3 - Affordable Rental Housing & Transition of the Homeless:** General Fund & Grant Funding will continue to support the County's Affordable Housing and Homelessness initiatives.

### **Action Item #4 - Storm Water Plan:**

- A. Stormwater Projects: Fund 306 - Infrastructure Sales Surtax Fund carried forward funds
- B. Lake & Beach Clean-Up: Fund 104 - Tourist Development Tax Fund continued funding
- C. Stormwater Consolidation from OHP properties to NeoCity: Fund 104 - Tourist Development Tax Fund carried forward and funds reserved for this purpose



## INTRODUCTION

**Action Item #5 - Healthcare for Citizens:** General Fund support for State Mandated and non-mandated programs. In addition, Fund 151- CDBG Fund continues to support the Osceola County Health Department and BVL After-Hours Clinic.

**Action Item #6 - Employee Pay Adjustments:** Union employees received adjustments in accordance with their negotiated collective bargaining agreement. All other eligible County employees received a 3% across the Board adjustment.

**Action Item #7 – Joint Meetings with Government:** When scheduled, meetings will be supported by existing staff without budget implications.

**Action Item #8 - Housing to Jobs Policy (Sustainability):** Remaining funds for the consultant were carried over as the Item transitions to the implementation phase.

### **EXPENDITURES:**

In addition to the above mentioned expenditures that specifically support the Strategic Plan Action Items, there are other additions / new initiatives for the County for FY18 which will be highlighted throughout this document.

Additional impacts to the Countywide expenditures for FY18 included an overall increase of 19.16 FTEs to continue to support current level of services. Increases provide relief to areas in the County in need such as Human Resources, Corrections, Human Services, EMS and Fire, Transportation and Fleet Maintenance. The additional FTEs are in compliance with the County's Budget Growth Policy and 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 Homelessness Initiatives (Strategic Plan Action Item #3 – Affordable Rental Housing, Transition Homeless, Sustainability Plan) and State mandated and non-mandated programs for Healthcare (Strategic Action Item #5-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 for transportation infrastructure and stormwater improvements.

The Countywide Reserves are in accordance with Budget Policy. Operating Reserves generally provide a minimum of 2 months of Personal Services, Operating and Transfers of funds that are primarily funded by Ad Valorem or Special Assessment revenue. Reserve funds help to protect the County from revenue fluctuations and in the event of natural or manmade disasters. Reserves Assigned have been set aside primarily to fund long-term landfill closure requirements.

### **SUMMARY:**

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 FY18.



## INTRODUCTION

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 6 new Full Time Equivalent (FTE) positions to support Community Development, Commission Auditor, Corrections, and Human Services. The General Fund also provides support for the imec-ICAMR Design Center, funding for road resurfacing, and Homelessness, as well as debt service funds, and support of on-going Capital Improvement Projects in FY18. 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 Funds, Tourism Development Funds, Library Fund, Public Safety/Emergency Services Fund, Emergency 911, Environmental Lands, Court Technology, Mobility Fee East and West District Funds, as well as many others. Highlights include funding for 6.25 new Full Time Equivalent (FTE) positions to support service demands in the Public Works Department, County EMS, the Building Department, as well as Section 8 (Human Services). Operating includes funds allocated for road resurfacing and dirt road paving projects, Lynx, Autonomous Rapid Transport (ART) and the Red Light Camera program. Capital Outlay includes funds for on-going projects that will continue in FY18 along with funding for storage tank replacement at Fleet Services, OHP improvements, PD&E studies for Neptune and Simpson Roads, sidewalk and transportation improvements and new Motorola replacement radios.
3. *Debt Service Funds*: These funds are established for the specific purpose of managing long-term principal, interest, and debt service costs. The County currently has 18 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 9 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 FY18 is the Public Improvement Revenue Bonds Series 2017 Fund for the design and construction of the office building which will support the Center for Neovation. Highlights include funding for FY18 Capital Improvement Projects totaling \$21.4 million. Projects include the Motorola Replacement radios, Sheriff's Office Training Facility and vehicle replacements, Reunion Area Fire Station, Safety and Efficiency Projects, Stormwater and Transportation needs and the Fire Rescue and EMS Training Facility and equipment. Funding is also provided for the W192 ART, debt service payments, as well as funds obligated for capital projects that will continue in FY18.



## INTRODUCTION

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 for 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. 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 FY18 Budget was successfully adopted on September 18, 2017 totaling \$1,130,936,483. 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**

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

Gov't Affairs, PIO &  
Community Outreach

- Employee Benefits & Relations
- Risk Mgmt.

- Countywide Planning Initiatives
- W192
- Economic Development

**Community  
Development**

**Corrections**

**Human  
Services**

**Public  
Safety**

**Public  
Works**

**Transportation  
& Transit**

**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
- Probation

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

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

- Asset Mgmt.
- Construction Engineering
- Road & Bridge
- Solid Waste
- Stormwater/ Nat. Resources

- OCX
- Traffic Engineering
- Transportation Planning

- Recording Secretary
- Records Retention
- VAB

- Comptroller
- Investment & Debt Mgmt.
- OMB/Special Assessments
- Procurement

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

## HOW TO USE THIS BOOK

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### **OVERVIEW:**

The Overview Section of the FY18 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

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### **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:**

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:**

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

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### ***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 45 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.

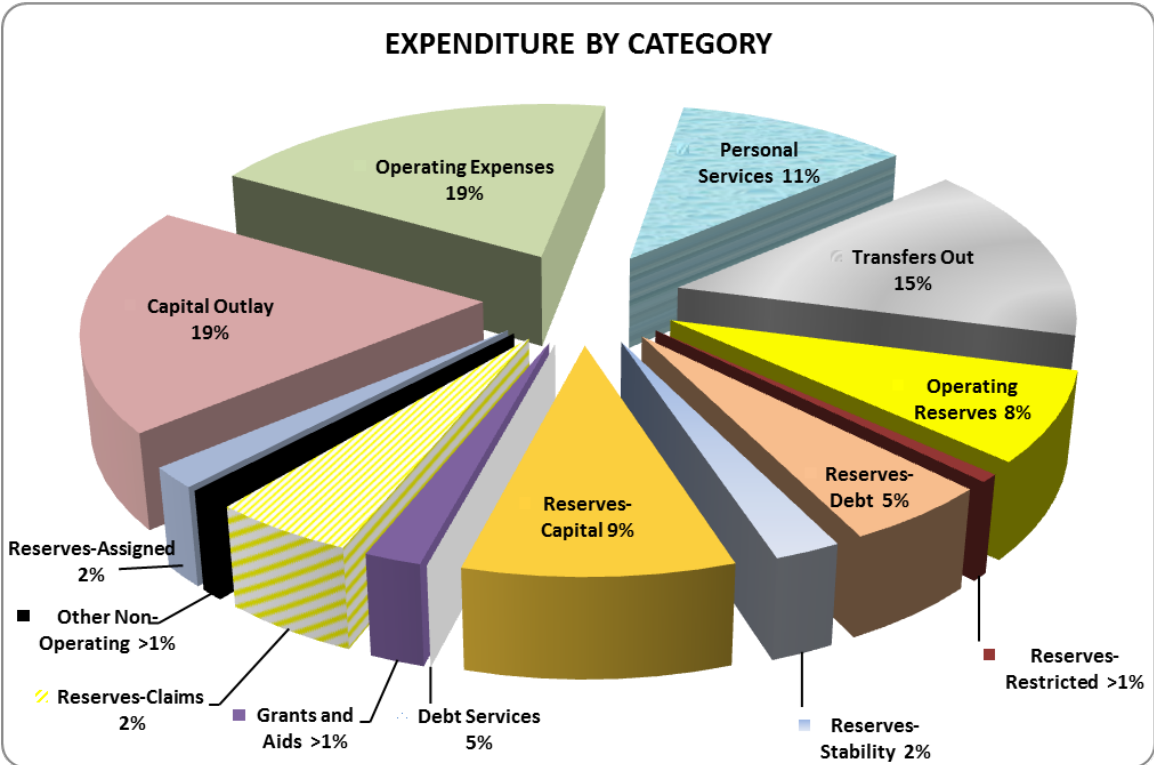
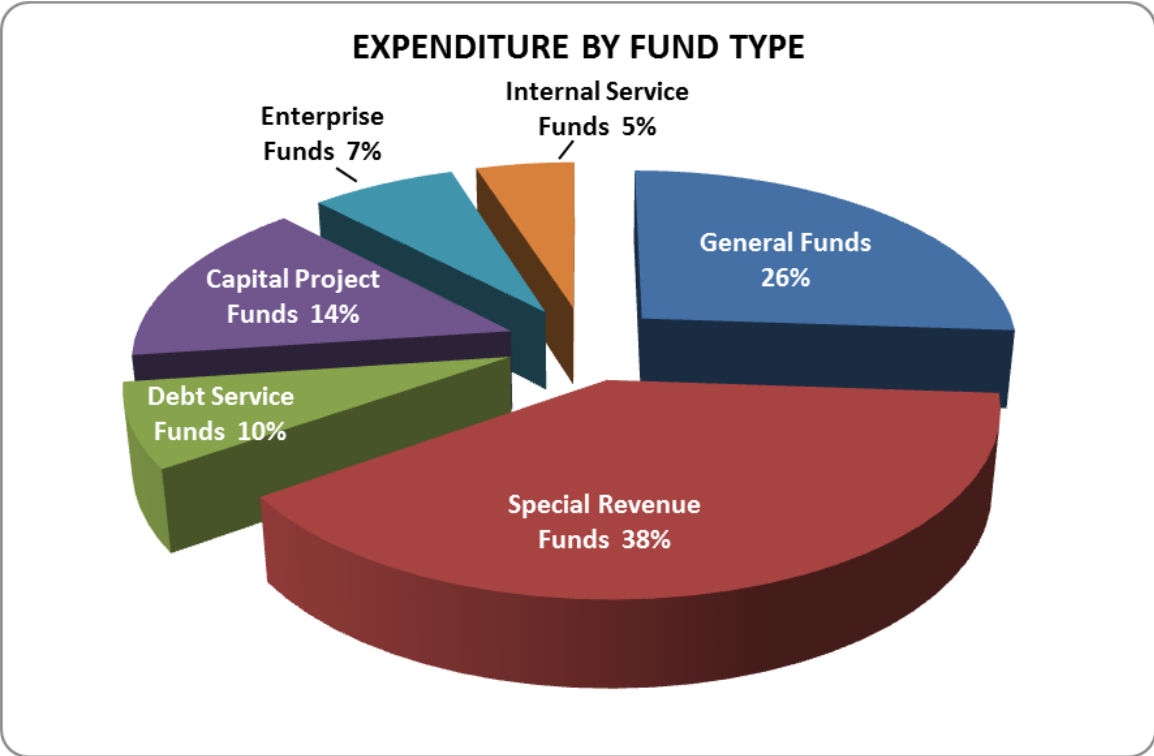
### ***Why does Osceola have to borrow money?***

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

<b><u>GOVERNMENT FUND TYPES:</u></b>	<b>FY18 Adopted Budget:</b>
<b>General Funds:</b>	
<b>General Funds:</b>	<b>\$ 295,130,984</b>
<b>SPECIAL REVENUE FUNDS</b>	
Public Works/Transportation Funds	\$ 32,035,259
Court Related Funds	\$ 12,494,972
Tourist Development Tax Funds	\$ 148,920,725
Library District Funds	\$ 10,550,210
Public Safety Funds (includes Fire)	\$ 98,064,630
Grant Funds	\$ 64,502,551
MSTU/BU Funds	\$ 2,909,481
Highway 192 Improvement Funds	\$ 9,874,664
Environmental/Parks Funds	\$ 3,210,073
Building Fund	\$ 20,902,064
Road Impact Fee Funds	\$ 29,392,129
Fire Impact Fee Fund	\$ 3,277,747
Boating Improvement Fund	\$ 521,286
Parks Impact Fee Fund	\$ 6,729,886
<b>Special Revenue Funds:</b>	<b>\$443,385,677</b>
<b>DEBT SERVICE FUNDS</b>	
<b>Debt Service Funds:</b>	<b>\$85,227,383</b>
<b>CAPITAL PROJECT FUNDS</b>	
<b>Capital Project Funds:</b>	<b>\$169,698,334</b>
<b>TOTAL GOVERNMENT FUND TYPES:</b>	<b>\$993,442,378</b>
<b><u>PROPRIETARY FUND TYPES:</u></b>	
<b>ENTERPRISE FUNDS</b>	
Landfill Fund	\$ 44,747,003
Osceola Parkway	\$ 23,826,048
Poinciana Parkway	\$ 13,206,732
<b>Enterprise Funds:</b>	<b>\$81,779,783</b>
<b>INTERNAL SERVICE FUNDS</b>	
Property/Casualty Insurance Fund	\$ 7,440,460
Employee Insurance Funds	\$ 44,187,037
Fleet Maintenance Fund	\$ 4,086,825
<b>Internal Service Funds:</b>	<b>\$55,714,322</b>
<b>TOTAL PROPRIETARY FUND TYPES:</b>	<b>\$137,494,105</b>
<b>GRAND TOTAL:</b>	<b>\$1,130,936,483</b>

# BUDGET SUMMARY



## WHAT DO MY GENERAL FUND TAXES PAY FOR?

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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...

<b>PUBLIC SAFETY</b>	<b>41¢</b>
Sheriff, Corrections, Fire Subsidy	
<b>IMPROVED INFRASTRUCTURE</b>	<b>6¢</b>
Support of Public Works, Roads, Infrastructure	
<b>HEALTHY COMMUNITY/QUALITY OF LIFE</b>	<b>6¢</b>
Human Services, Parks	
<b>NEIGHBORHOOD DEVELOPMENT</b>	<b>4¢</b>
Development, Planning Extension Services	
<b>ECONOMIC DEVELOPMENT</b>	<b>2¢</b>
<b>COURT SERVICES</b>	<b>1¢</b>
9th Judicial Court, Public Defender, State Attorney, Clerk of the Circuit Court	
<b>OTHER CONSTITUTIONALS</b>	<b>6¢</b>
Property Appraiser, Sup. of Election, Tax Collector	
<b>GENERAL GOVERNMENT</b>	<b>18¢</b>
County Manager/Commission	.7¢
County Attorney	.4¢
Commission Auditor	.5¢
Financial Services/Countywide IT	5.2¢
Countywide Building Maintenance	5.7¢
Other Support Services	5.1¢
<b>RESERVES</b>	
Cash & Contingency, Stability, Assigned	<b>16¢</b>

## 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 2017 population estimate for Osceola County at 336,015. 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 August 2017, the unemployment rate in Osceola County was 4.3%, which represents a 16% decrease from September 2016 and is higher than the State's unemployment level of 3.8%.

#### 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 2011 – 2015, personal income per capita in Osceola County grew from \$27,864 to \$29,911, a 7.4% 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. As of June 2017, the overall state taxable sales in Osceola County increased 7.3% from 2016.

#### 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 December 2006 to December 2016 is 19.6%. The CPI for FY18 budget purposes was 1.9% as of May 2017.

#### 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**

### **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, 2016, as recorded in the County’s financial system, totaled \$564.5 million – FY2016 is the last audited year as the County is currently in the process of auditing FY2017. 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**

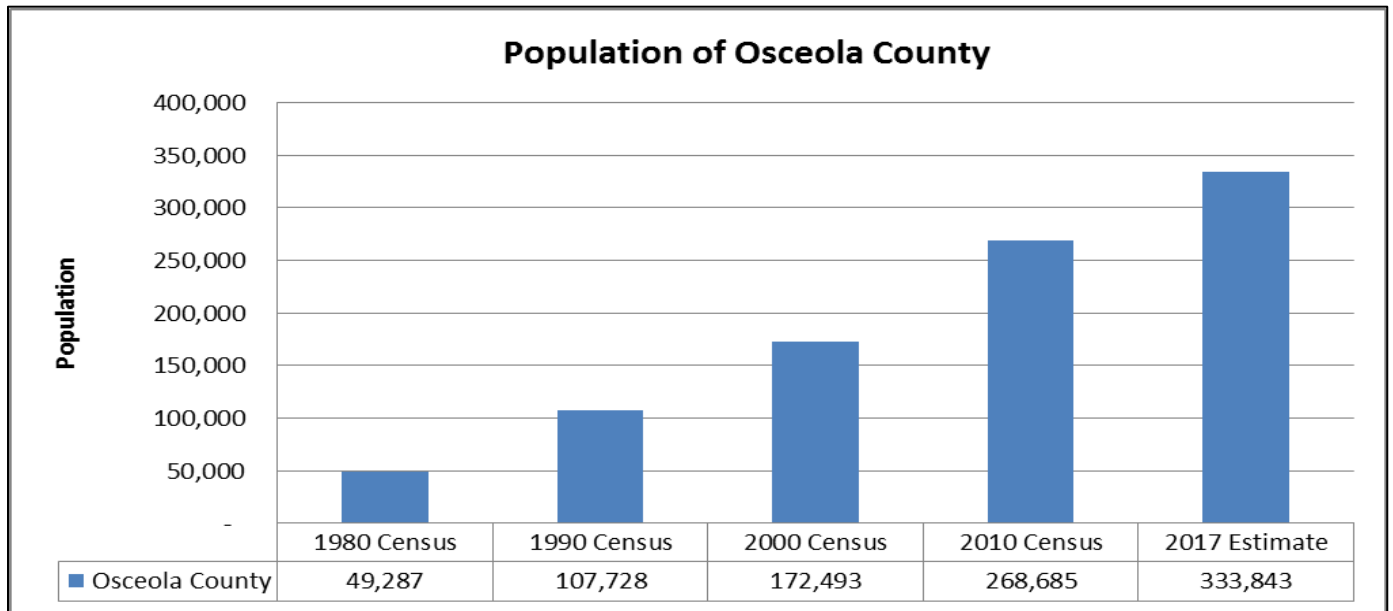
Osceola County’s economic outlook is at an upward climb. Osceola County continues to strive to become an economically stable and vital community while adhering to the Board of County Commissioner’s Strategic Plan to Grow and Diversify the County’s Economy; Upgrade County Infrastructure and Transportation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

## POPULATION OF OSCEOLA COUNTY

**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.



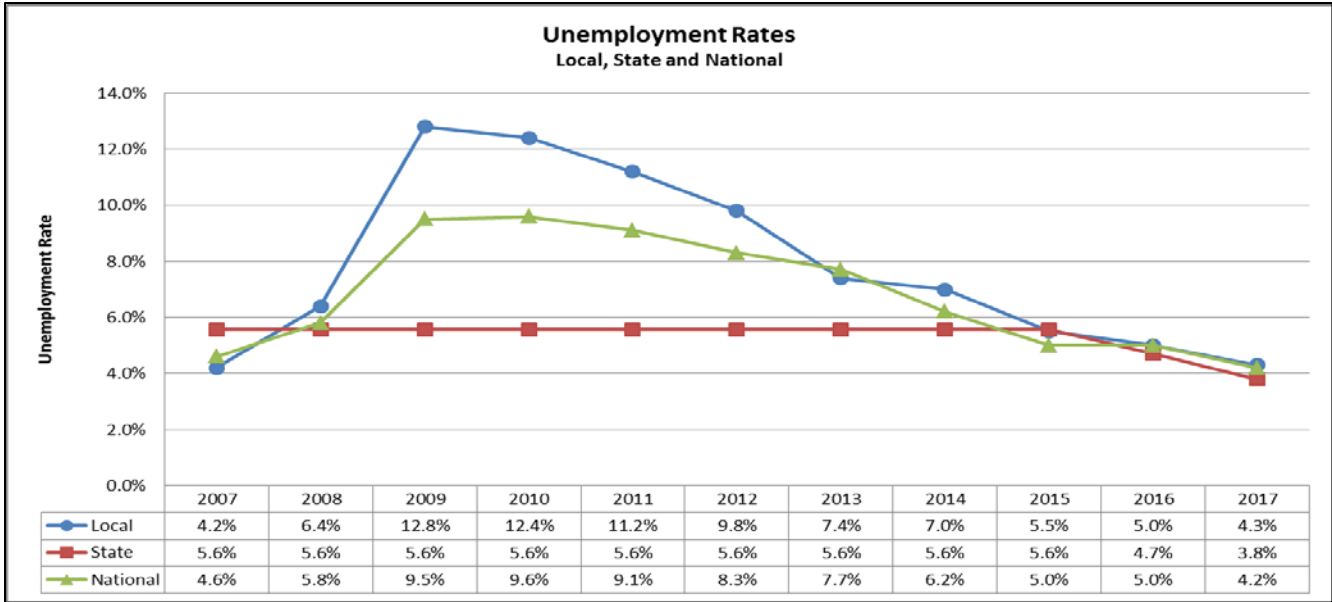
## UNEMPLOYMENT RATES

The unemployment rate reflected for year 2017 represents the rate for the month of August for Local and September for State and National.

**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.

Beginning in 2008, drastic changes in the housing market and other economic conditions resulted in unemployment levels for Osceola County higher than at the national rate. Current information shows the County’s unemployment rate higher than the state but similar to the same level as the national rate.



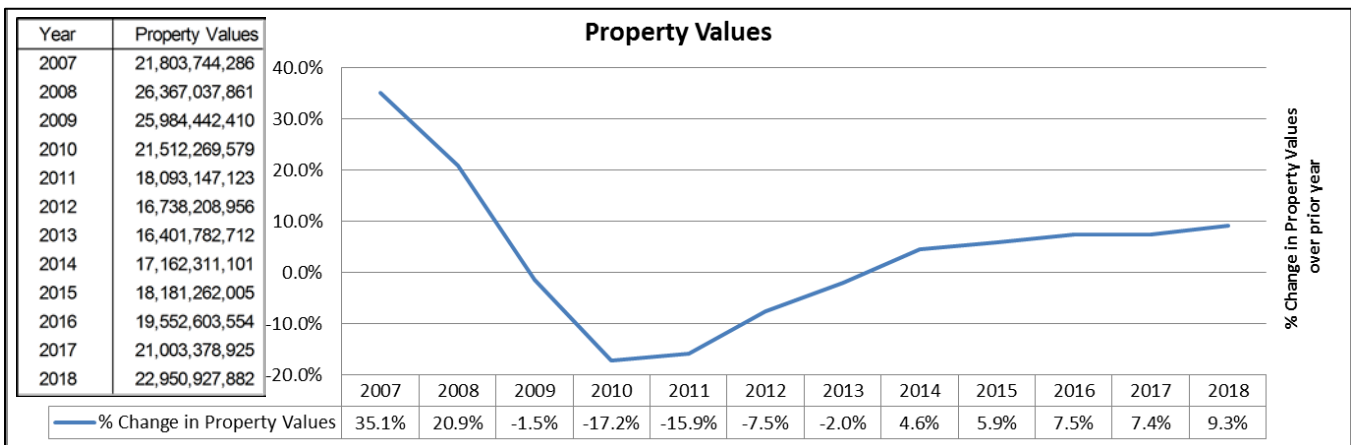
### PROPERTY VALUES

**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, the County began to show signs of stabilization in 2014. The FY 2017 values are reflected slightly lower than the FY 2016 values.



## REVENUE AND EXPENDITURES PER CAPITA

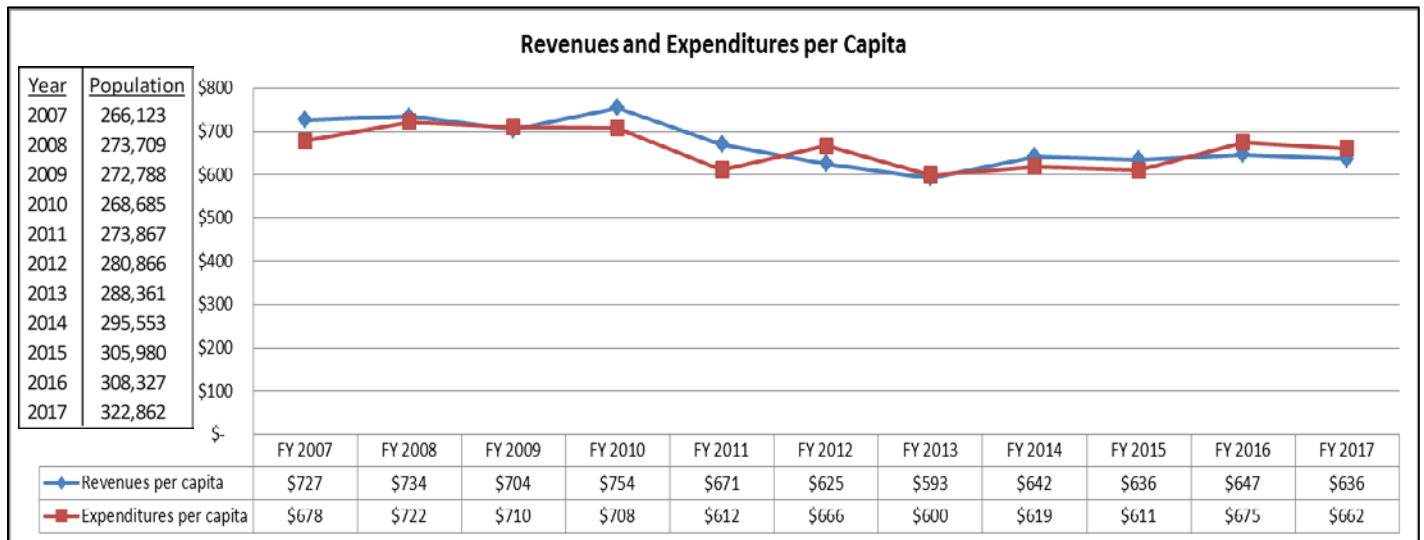
**Formula:** General Fund revenues and expenditures divided by population

**Sources:** Revenues and Expenditures – Osceola County Comprehensive Annual Financial Reports 2007-2016, unaudited actuals for 2017 and Office of Economic & Demographic Research – The Florida Legislature (2017 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 decreased 1.62% between FY16 and FY17, while the County’s expenditures per capita, not adjusted for inflation, decreased 2%. During the same period the County’s population has grown by 4.71%. If the population in Osceola County continues at this rate, General Fund revenues may not be sufficient to absorb the residents’ demands for public services.



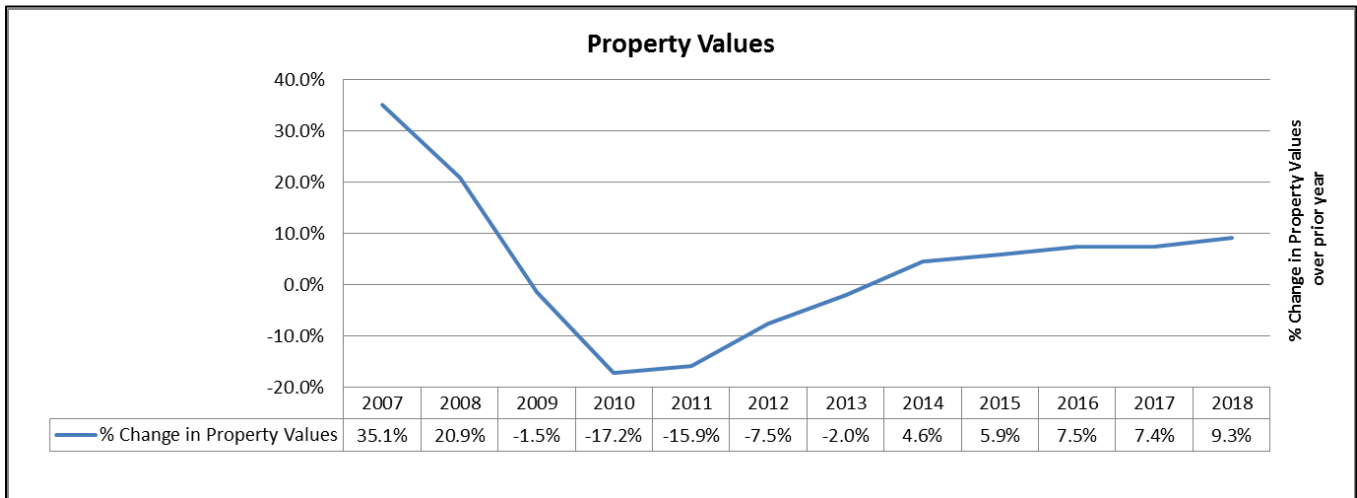
## PROPERTY TAX REVENUES

**Formula:** General Fund property tax revenues

**Source:** Osceola County Comprehensive Annual Financial Reports, Department of Revenue Forms and FY 2018 Adopted Budget

**Analysis:** Property tax revenues are considered separately from other revenues as it is a significant revenue source. Approximately 66% of the General Fund’s operating revenues in FY 2017 were derived from the Ad Valorem tax collected in the General Fund.

As indicated above, from 2007 to 2009, the County’s property tax revenues reflect consistent increases that are primarily associated with a 19.2% increase in taxable property values. From 2010-2014, a decline in property tax revenues of approximately -20.2% is attributable to the decreases in property values. However, starting in 2014 property values began to increase and in 2018 property values are projected to increase 9.3% from 2017.



## INTERGOVERNMENTAL REVENUES

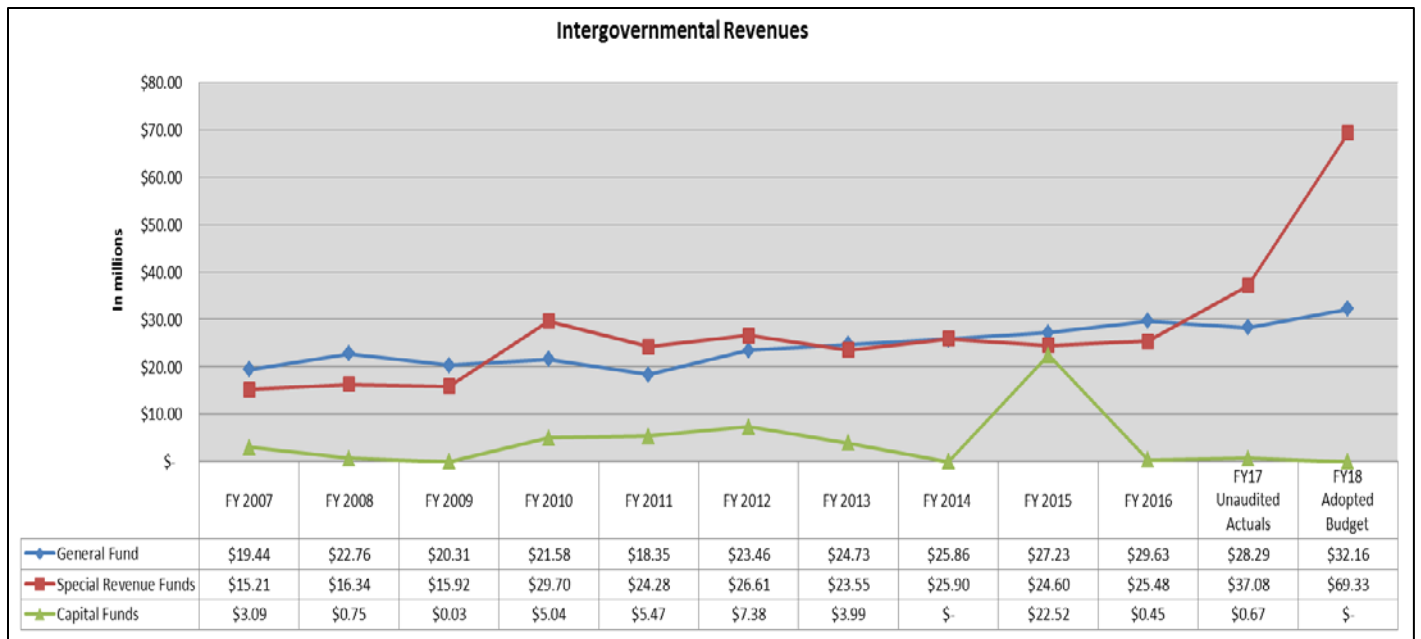
**Formula:** Intergovernmental Revenues

**Source:** Osceola County Budget Office

**Analysis:** Intergovernmental revenues are received from other governmental entities.

Osceola County’s intergovernmental revenues for the General and Special Revenue Funds have remained positive during the period analyzed. Revenue collected under this classification includes State Shared Revenues, Local Half-Cent Sales Tax in the General Fund, and State Library Aid, Housing and Community Development Grants and Constitutional Gas Tax in Special Revenue Funds.

In FY 2018 projected increases in Special Revenue Funds are due to increased Grant funding for the Center for Neovation.



### NET DIRECT DEBT AS A PERCENTAGE OF ASSESSED PROPERTY VALUATION

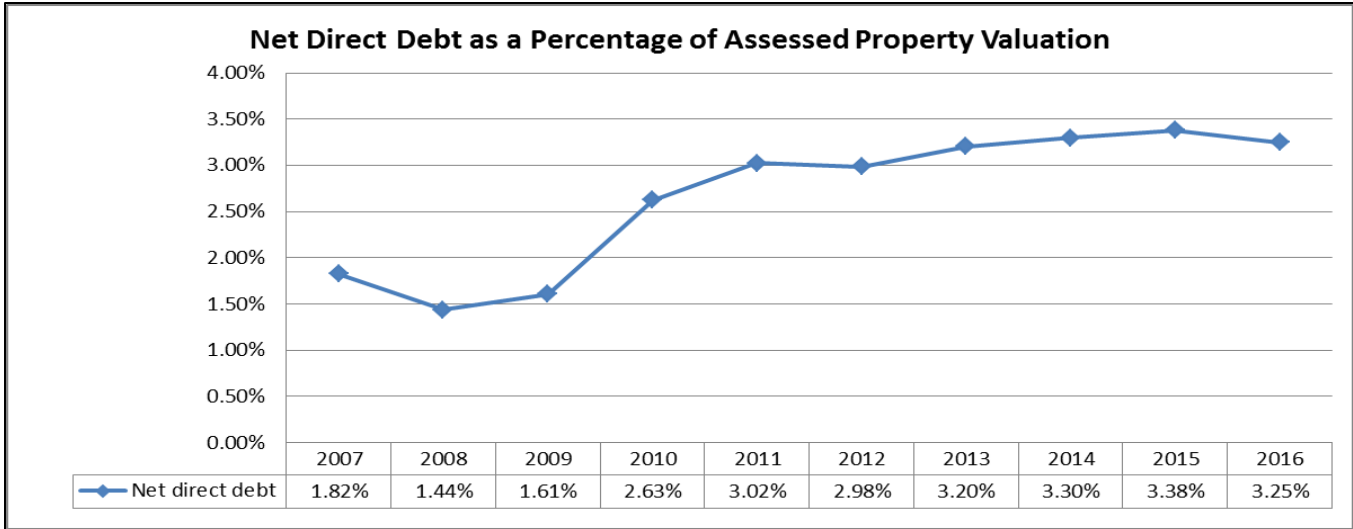
**Formula:** Net Direct Debt (Bonds) Divided by Assessed Property Valuation

**Source:** Osceola County Comprehensive Annual Financial Reports 2007-2016

**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:

1. Environmental lands program
2. Renovation of Library Facilities
3. Lease Motorola Radio replacements
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%.



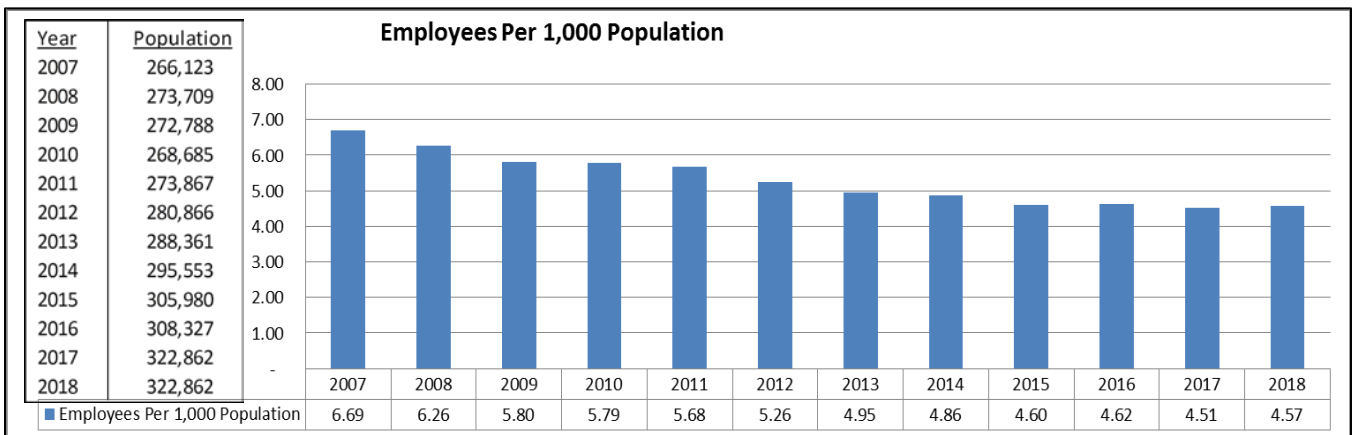
### EMPLOYEES PER 1,000 POPULATION

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

**Source:** Osceola County Comprehensive Annual Financial Reports 2016, State of Florida Office of Economic & Demographic Research (2017 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

In FY 2009 the ratio of employees per 1,000 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 2018, the above percentage is based on the same population amounts as 2017.



## 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 65% of the County's total estimated operating revenues for FY 2018 (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 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017 Unaudited Actuals	FY 2018 Adopted Budget
Property Tax	\$153.30	\$155.78	\$158.48	\$156.96	\$140.83	\$130.68	\$128.56	\$132.83	\$ 141.41	\$ 152.19	\$ 163.51	\$ 185.34
State Shared Revenues	\$ 5.48	\$ 5.34	\$ 4.94	\$ 5.06	\$ 5.17	\$ 5.35	\$ 5.72	\$ 6.19	\$ 6.82	\$ 7.15	\$ 7.71	\$ 7.73
Local Government Infrastructure Surtax	\$ 16.8	\$ 21.4	\$ 19.5	\$ 19.6	\$ 20.6	\$ 21.5	\$ 22.77	\$ 24.73	\$ 26.63	\$ 28.87	\$ 25.16	\$ 30.12
Local Govt 1/2 Cent Sales Tax	\$ 11.26	\$ 15.35	\$ 13.73	\$ 13.76	\$ 14.32	\$ 14.84	\$ 15.64	\$ 16.75	\$ 17.90	\$ 19.45	\$ 17.17	\$ 21.37
Communication Service Tax	\$ 7.16	\$ 7.02	\$ 6.35	\$ 5.99	\$ 5.64	\$ 5.94	\$ 6.07	\$ 6.11	\$ 5.60	\$ 5.55	\$ 4.95	\$ 6.11
Building Permit Fees	\$ 6.16	\$ 3.81	\$ 1.57	\$ 1.30	\$ 1.10	\$ 2.03	\$ 2.33	\$ 3.06	\$ 7.89	\$ 6.81	\$ 8.37	\$ 7.53
County Gas Tax	\$ 1.68	\$ 1.59	\$ 1.54	\$ 1.52	\$ 1.53	\$ 1.56	\$ 1.60	\$ 1.69	\$ 1.77	\$ 1.79	\$ 1.54	\$ 1.89
Constitutional Gas Tax	\$ 3.84	\$ 3.65	\$ 3.49	\$ 3.53	\$ 3.50	\$ 3.57	\$ 3.67	\$ 3.87	\$ 4.03	\$ 4.10	\$ 3.50	\$ 4.29
Local Option Gas Tax	\$ 6.58	\$ 6.09	\$ 6.07	\$ 5.97	\$ 5.72	\$ 5.99	\$ 6.57	\$ 6.43	\$ 6.40	\$ 6.96	\$ 5.47	\$ 7.01
Solid Waste & Franchise Fees	\$ 16.29	\$ 16.14	\$ 16.60	\$ 16.70	\$ 17.00	\$ 17.17	\$ 16.88	\$ 17.93	\$ 18.33	\$ 18.97	\$ 18.13	\$ 18.54
Tourist Development Taxes	\$ 29.83	\$ 36.66	\$ 31.17	\$ 30.73	\$ 32.10	\$ 34.21	\$ 37.66	\$ 40.58	\$ 44.79	\$ 48.74	\$ 43.88	\$ 48.89
Total	\$258.38	\$272.83	\$263.44	\$261.14	\$247.49	\$242.88	\$247.47	\$260.17	\$ 281.57	\$ 300.58	\$ 299.39	\$ 338.82

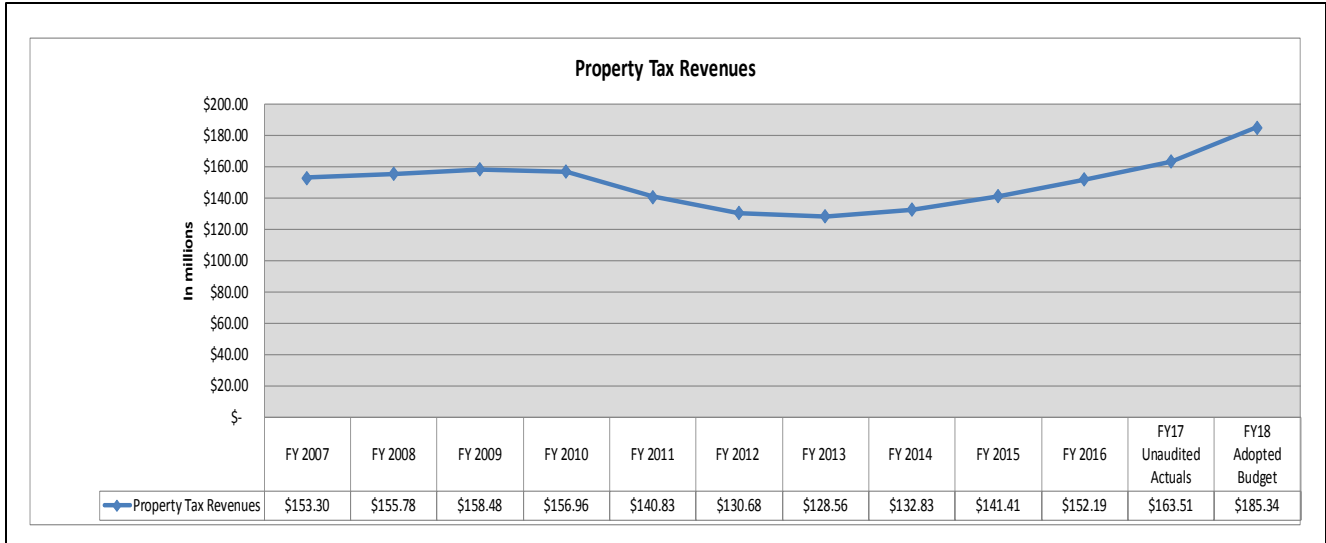
### Ad Valorem Taxes

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, 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 2016 totaled \$152.19 million. For FY 2017 unaudited actuals collections are at \$163.51 million thus representing an increase of 7.4% from the previous year. For FY 2018, the Adopted Budget reflects \$185.34 million in revenue anticipated from property taxes, a 13% increase from FY 2017 unaudited actuals.

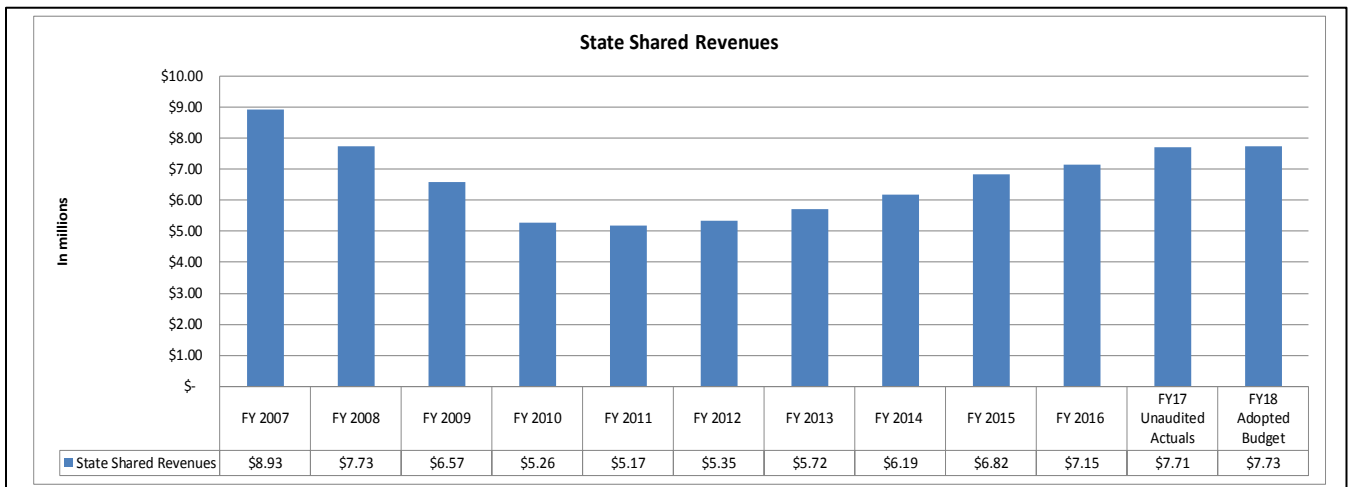




### State Shared Revenues

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 2016 were \$7.15 million. For FY 2017, unaudited actuals are at \$7.71 million. For FY 2018, the budget for State Shared Revenue reflects an increase from the previous fiscal year with an estimate of \$7.73 million.

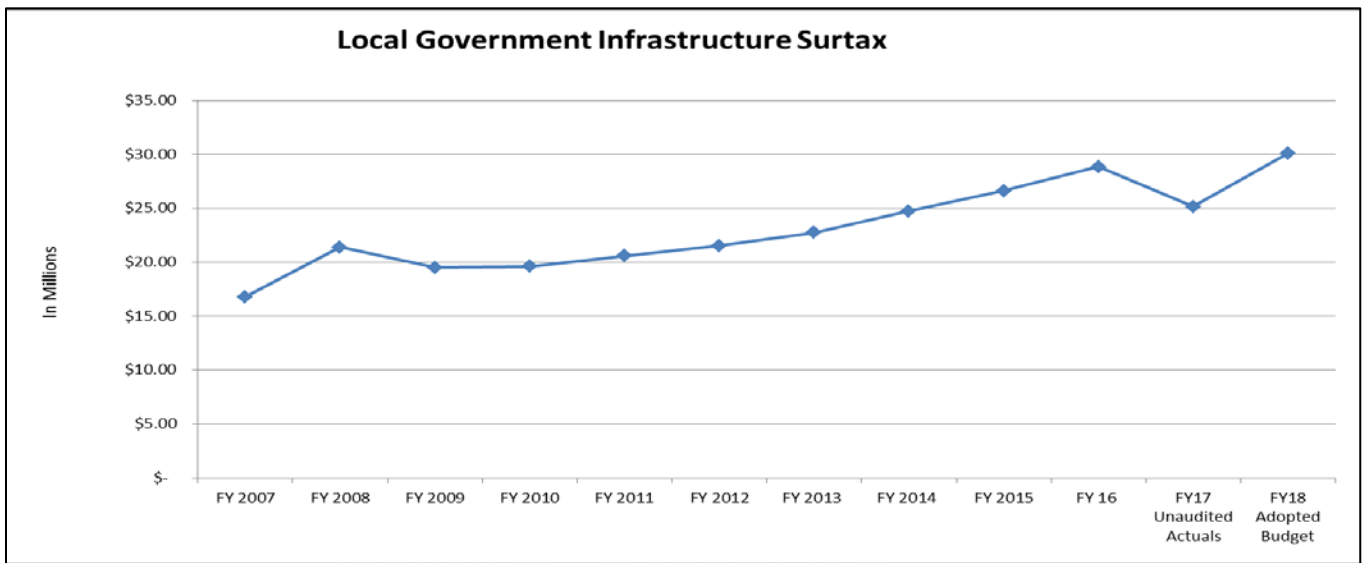


### Local Government Infrastructure Sales Surtax

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, 13.11% to the City of Kissimmee, 8.19% to the City of St. Cloud, and the remaining 53.70% to the County. The revenues the County received in FY 2016 were \$28.87 million.

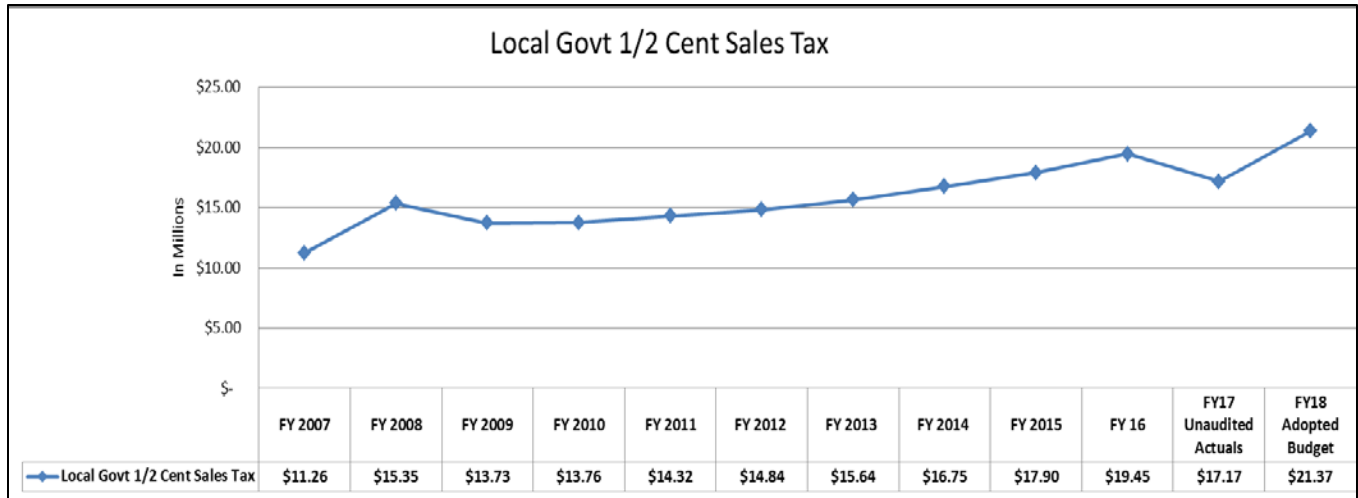
For FY 2017, the unaudited actuals are at \$25.16 million. The FY 2018 Adopted Budget revenues are based on estimates currently received through DOR’s Office of Tax research which represents a 20 % increase from FY 2017 unaudited actuals.



### 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 2016, half-cent sales tax receipts were \$19.45 million. For FY 2017, unaudited actuals are estimated at \$17.17 million. The County’s share of the Half-Cent Sales Tax revenues is estimated at \$21.37 million for FY 2018.

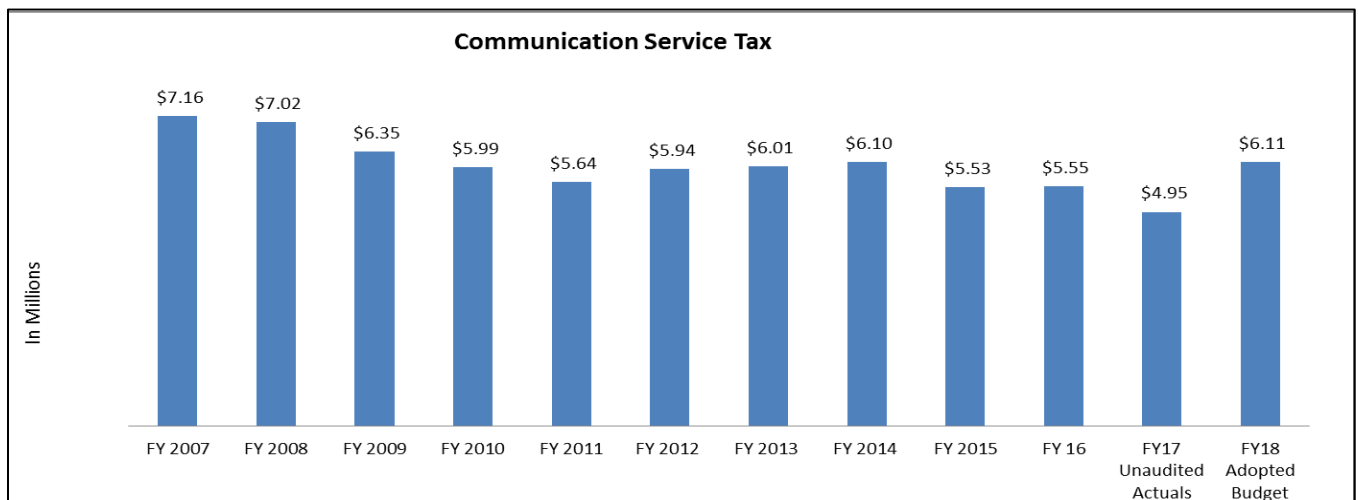


### Communications Services Tax

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 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 \$5.55 million in FY 2016, and the unaudited actuals for FY 2017 are currently at \$4.95 million. The adopted budget for FY 2018 reflects estimated revenues from this funding source at \$6.11 million.

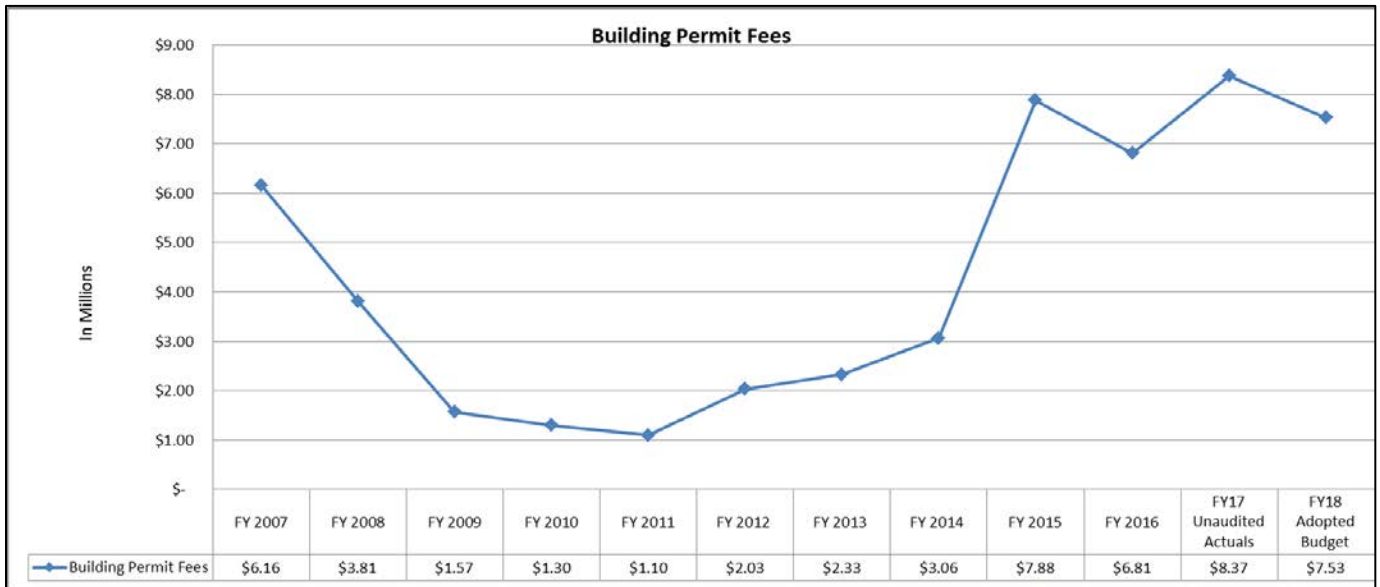


## Building Permit Fees

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 2016 were \$6.81 million. In FY 2017, the unaudited actuals are \$8.37 million, a \$1.56 million decrease over the budgeted amount. The budget for building permit revenues in FY 2018 is \$7.53 million.



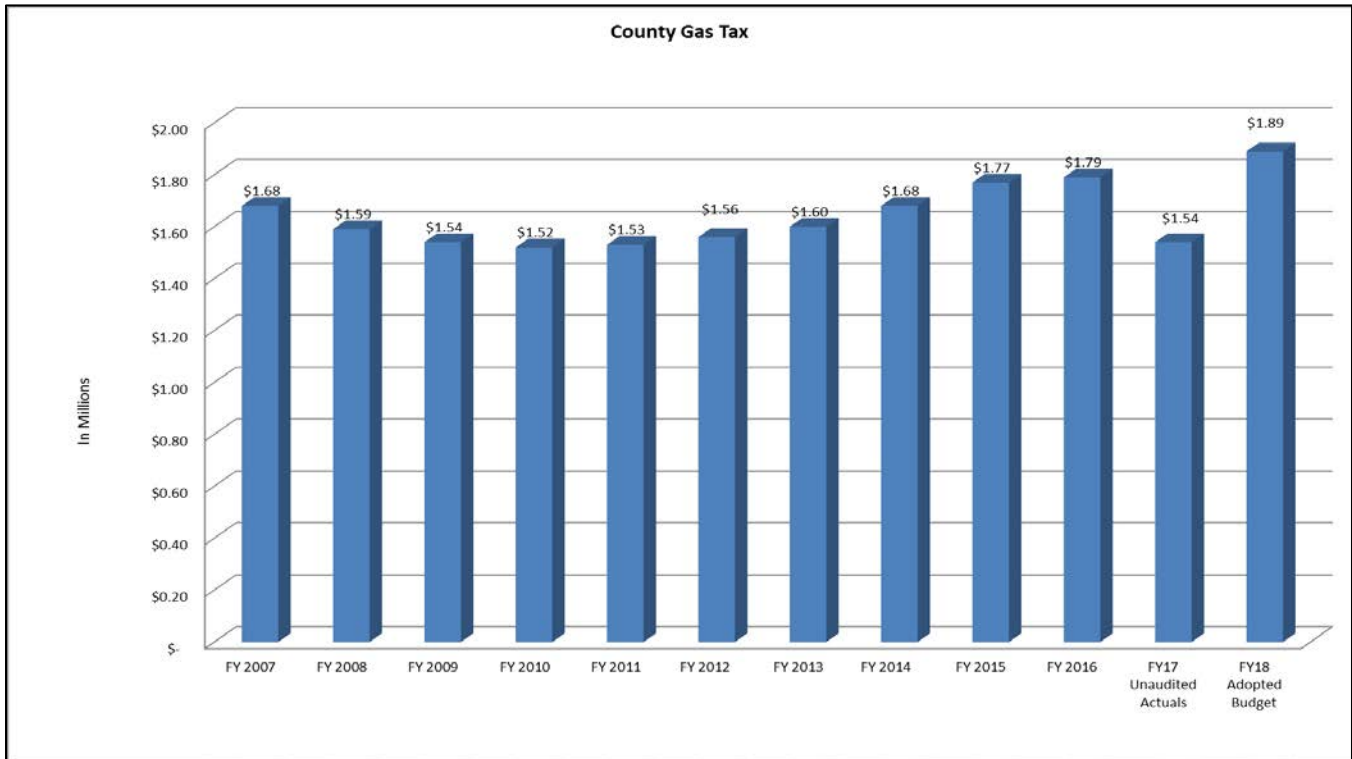
## Gas Taxes

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 2016 was \$1.79 million. For FY 2017, the unaudited actual revenues are currently at \$1.54 million. For the FY 2018 Adopted Budget, revenues are projected to increase to \$1.89 million.

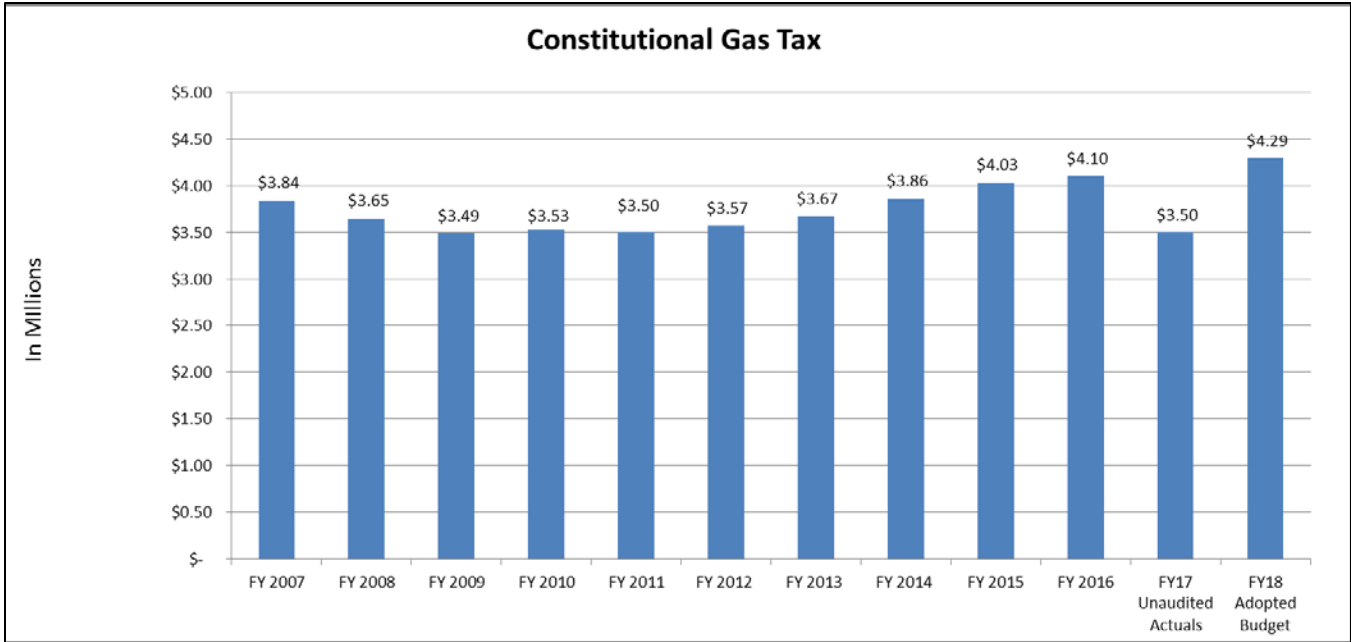


### Constitutional Gas Tax

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.

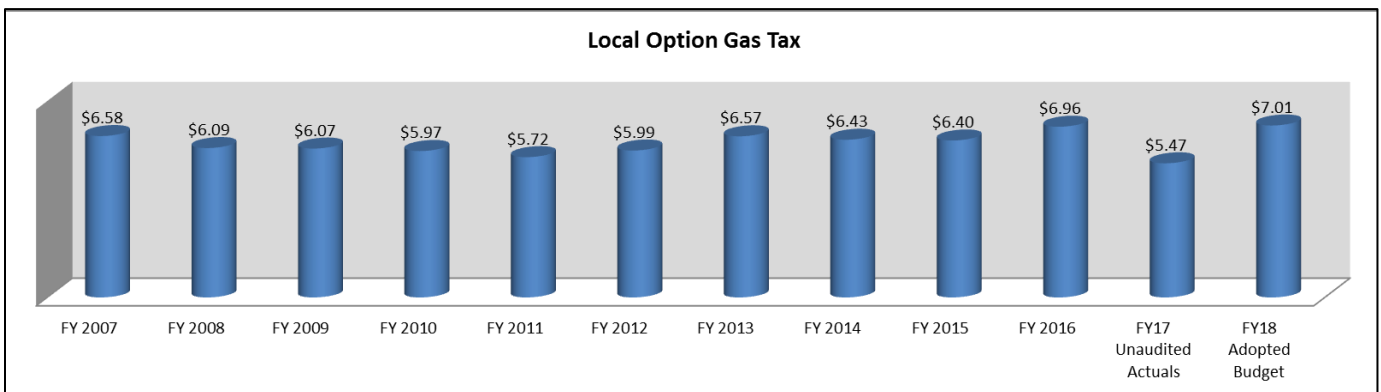
Constitutional Gas Tax revenue in FY 2016 was \$4.10 million. For FY 2017, unaudited actuals are currently at \$3.50 million. For the FY 2018 Adopted Budget, an estimate based on prior year collections was budgeted with revenues projected at \$4.29 million.



**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 2016 was \$6.96 million. For FY 2017, the unaudited revenue collections are at \$5.47 million. For the FY 2018 Adopted Budget, the estimated revenues are project at \$7.01 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.

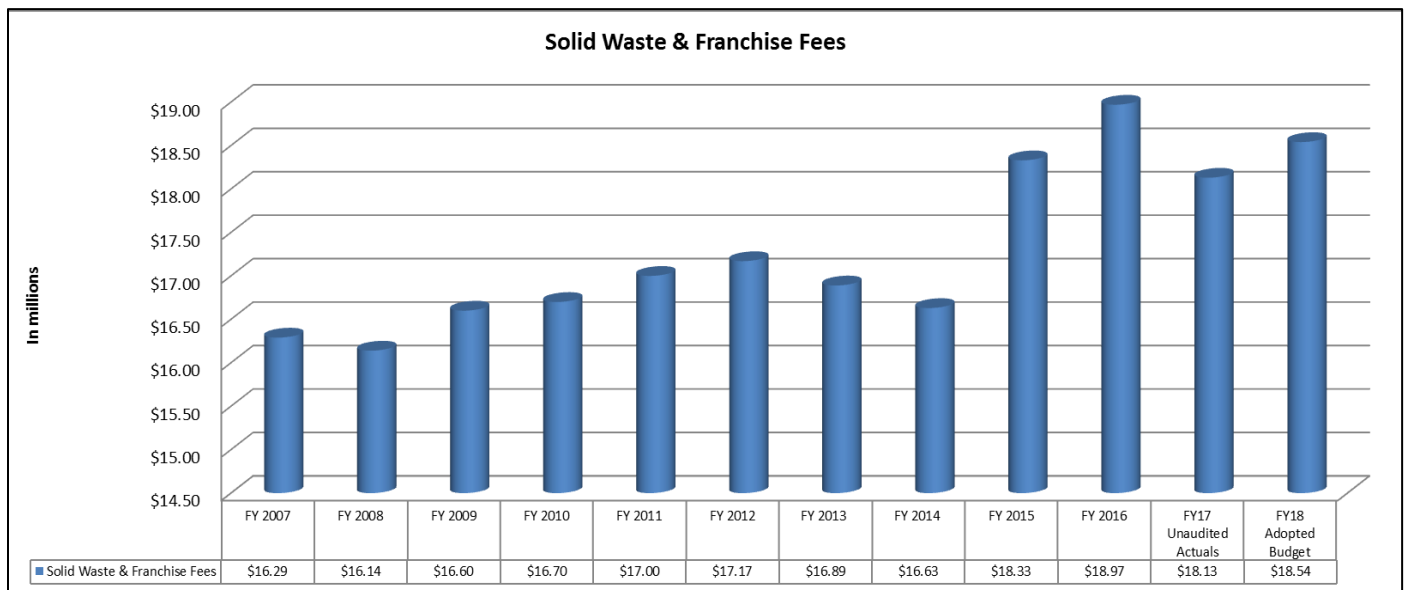
- **Special Assessment-** A Municipal Service Benefit Unit (MSBU) is a service unit which receives a specific benefit for which a special assessment is imposed to cover the cost of providing the service or improvement. These fees are levied and collected annually.

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 2016 were \$18.97 million. The unaudited actuals for FY 17 are \$18.13 million. Fees are estimated at \$18.54 million for the FY 2018 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 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 2016 was \$48.74 million. For FY 2017, current unaudited actuals are at \$43.88 million. For FY 2018, a conservative estimate was budgeted based on current trends, with revenues projected at \$48.89 million.





# Summary by Category

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**SUMMARY BY CATEGORY - ALL FUNDS**

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Adopted FY 2017</b>	<b>Adopted FY 2018</b>	<b>Percent Change</b>
<b>REVENUES</b>					
Current Ad Valorem Taxes	141,405,096	152,193,149	169,372,964	185,272,125	9.4%
PY Delinquent Ad Valorem Tax	533,649	86,859	81,000	63,000	-22.2%
Other Taxes	99,284,655	112,883,224	111,817,994	117,826,946	5.4%
Permits, Fees & Special Assessments	61,216,508	72,063,195	74,707,050	81,495,353	9.1%
Intergovernmental Revenue	76,863,006	57,827,723	101,884,760	103,522,514	1.6%
Charges For Services	63,126,334	65,952,440	66,309,604	69,894,307	5.4%
Judgment, Fines & Forfeits	2,576,549	2,379,416	2,561,795	2,245,292	-12.4%
Miscellaneous Revenues	16,399,175	10,583,919	39,764,414	6,018,864	-84.9%
Less 5% Statutory Reduction	0	0	-22,044,319	-23,467,402	6.5%
<b>Operating Revenues</b>	<b>461,404,972</b>	<b>473,969,925</b>	<b>544,455,262</b>	<b>542,870,999</b>	<b>-0.3%</b>
Transfers In	66,877,032	70,036,677	75,764,524	92,466,981	22.0%
Other Sources	121,403,006	96,047,315	41,552,989	10,273,667	-75.3%
Fund Balance	0	0	499,047,613	485,324,836	-2.7%
<b>Non Operating Revenues</b>	<b>188,280,038</b>	<b>166,083,992</b>	<b>616,365,126</b>	<b>588,065,484</b>	<b>-4.6%</b>
<b>Total Revenues</b>	<b>649,685,010</b>	<b>640,053,917</b>	<b>1,160,820,388</b>	<b>1,130,936,483</b>	<b>-2.6%</b>
<b>EXPENDITURES</b>					
Personal Services	99,947,039	109,261,059	115,426,148	124,658,494	8.0%
Operating Expenses	164,153,248	183,902,711	205,835,055	220,106,486	6.9%
Capital Outlay	69,952,123	84,788,201	285,119,200	220,210,790	-22.8%
<b>Operating Expenditures</b>	<b>334,052,410</b>	<b>377,951,972</b>	<b>606,380,403</b>	<b>564,975,770</b>	<b>-6.8%</b>
Debt Service	76,106,417	88,399,105	58,551,326	56,482,330	-3.5%
Grants and Aids	2,426,053	5,631,805	9,732,048	10,163,212	4.4%
Other Non Operating Expenses	2,330,134	2,797,631	0	0	-%
Transfers Out	135,629,426	143,495,262	154,272,671	172,588,392	11.9%
Reserves - Operating	0	0	82,683,758	86,700,754	4.9%
Reserves - Debt	0	0	59,994,039	58,216,817	-3.0%
Reserves - Capital	0	0	72,705,399	105,406,133	45.0%
Reserves - Claims	0	0	21,718,441	22,294,741	2.7%
Reserves - Assigned	0	0	62,999,173	20,308,564	-67.8%
Reserves - Restricted	0	0	8,627,057	7,803,871	-9.5%
Reserves - Stability	0	0	23,156,073	25,995,899	12.3%
<b>Non-Operating Expenditures</b>	<b>216,492,031</b>	<b>240,323,804</b>	<b>554,439,985</b>	<b>565,960,713</b>	<b>2.1%</b>
<b>Total Expenditures</b>	<b>550,544,441</b>	<b>618,275,775</b>	<b>1,160,820,388</b>	<b>1,130,936,483</b>	<b>-2.6%</b>

SUMMARY BY CATEGORY - GENERAL FUND

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	117,502,992	126,021,221	140,722,639	153,771,217	9.3%
PY Delinquent Ad Valorem Tax	490,626	77,940	31,000	52,000	67.7%
Other Taxes	19,621,632	19,900,031	19,243,745	21,245,041	10.4%
Permits, Fees & Special Assessments	6,944,283	5,278,839	4,611,010	5,775,452	25.3%
Intergovernmental Revenue	27,219,188	29,626,900	31,058,606	32,162,902	3.6%
Charges For Services	2,323,961	2,485,791	2,925,629	2,323,203	-20.6%
Judgment, Fines & Forfeits	1,405,904	1,184,530	1,223,739	1,160,643	-5.2%
Miscellaneous Revenues	2,586,671	5,972,008	2,182,809	2,077,096	-4.8%
Less 5% Statutory Reduction	0	0	-10,056,709	-10,891,215	8.3%
<b><i>Operating Revenues</i></b>	<u>178,095,257</u>	<u>190,547,260</u>	<u>191,942,468</u>	<u>207,676,339</u>	<u>8.2%</u>
Transfers In	15,590,877	10,142,866	15,131,569	19,059,282	26.0%
Other Sources	5,090,814	3,782,106	2,256,000	2,306,000	2.2%
Fund Balance	0	0	79,261,415	66,089,363	-16.6%
<b><i>Non Operating Revenues</i></b>	<u>20,681,691</u>	<u>13,924,972</u>	<u>96,648,984</u>	<u>87,454,645</u>	<u>-9.5%</u>
<b>Total Revenues</b>	<u><u><b>198,776,947</b></u></u>	<u><u><b>204,472,232</b></u></u>	<u><u><b>288,591,452</b></u></u>	<u><u><b>295,130,984</b></u></u>	<u><u><b>2.3%</b></u></u>
<b>EXPENDITURES</b>					
Personal Services	50,132,150	54,846,408	57,935,578	60,515,056	4.5%
Operating Expenses	47,139,601	47,276,827	59,225,545	62,094,793	4.8%
Capital Outlay	1,617,632	2,587,023	3,695,044	5,342,889	44.6%
<b><i>Operating Expenditures</i></b>	<u>98,889,383</u>	<u>104,710,258</u>	<u>120,856,167</u>	<u>127,952,738</u>	<u>5.9%</u>
Debt Service	499,408	0	0	0	- %
Grants and Aids	2,169,654	5,418,879	8,759,087	8,886,087	1.4%
Transfers Out	87,908,883	96,295,903	106,259,682	110,520,258	4.0%
Reserves - Operating	0	0	42,557,989	43,724,244	2.7%
Reserves - Capital	0	0	518,789	117,788	-77.3%
Reserves - Assigned	0	0	5,691,809	1,524,886	-73.2%
Reserves - Restricted	0	0	69,510	69,510	- %
Reserves - Stability	0	0	3,878,419	2,335,473	-39.8%
<b><i>Non-Operating Expenditures</i></b>	<u>90,577,946</u>	<u>101,714,782</u>	<u>167,735,285</u>	<u>167,178,246</u>	<u>-0.3%</u>
<b>Total Expenditures</b>	<u><u><b>189,467,329</b></u></u>	<u><u><b>206,425,040</b></u></u>	<u><u><b>288,591,452</b></u></u>	<u><u><b>295,130,984</b></u></u>	<u><u><b>2.3%</b></u></u>

**SUMMARY BY CATEGORY  
001-GENERAL FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	117,502,992	126,021,221	140,722,639	153,771,217	9.3%
PY Delinquent Ad Valorem Tax	490,626	77,940	31,000	52,000	67.7%
Other Taxes	19,621,632	19,900,031	19,243,745	21,245,041	10.4%
Permits, Fees & Special Assessments	6,944,283	5,278,839	4,611,010	5,775,452	25.3%
Intergovernmental Revenue	27,219,188	29,626,900	31,058,606	32,162,902	3.6%
Charges For Services	2,323,961	2,485,791	2,925,629	2,323,203	-20.6%
Judgment, Fines & Forfeits	1,405,904	1,184,530	1,223,739	1,160,643	-5.2%
Miscellaneous Revenues	2,586,671	5,972,008	2,182,809	2,077,096	-4.8%
Less 5% Statutory Reduction	0	0	-10,056,709	-10,891,215	8.3%
<b>Operating Revenues</b>	<u>178,095,257</u>	<u>190,547,260</u>	<u>191,942,468</u>	<u>207,676,339</u>	<u>8.2%</u>
Transfers In	13,261,000	10,142,866	10,701,395	11,958,828	11.8%
Other Sources	5,090,814	3,782,106	2,256,000	2,306,000	2.2%
Fund Balance	0	0	79,261,415	66,089,363	-16.6%
<b>Non Operating Revenues</b>	<u>18,351,814</u>	<u>13,924,972</u>	<u>92,218,810</u>	<u>80,354,191</u>	<u>-12.9%</u>
<b>Total Revenues</b>	<u><u>196,447,070</u></u>	<u><u>204,472,232</u></u>	<u><u>284,161,278</u></u>	<u><u>288,030,530</u></u>	<u><u>1.4%</u></u>
<b>EXPENDITURES</b>					
Personal Services	50,132,150	54,846,408	57,935,578	60,515,056	4.5%
Operating Expenses	47,139,601	47,276,827	59,225,545	62,094,793	4.8%
Capital Outlay	1,617,632	2,587,023	3,695,044	5,342,889	44.6%
<b>Operating Expenditures</b>	<u>98,889,383</u>	<u>104,710,258</u>	<u>120,856,167</u>	<u>127,952,738</u>	<u>5.9%</u>
Grants and Aids	2,169,654	5,418,879	8,759,087	8,886,087	1.4%
Transfers Out	85,579,006	96,295,903	101,829,508	103,419,804	1.6%
Reserves - Operating	0	0	42,557,989	43,724,244	2.7%
Reserves - Capital	0	0	518,789	117,788	-77.3%
Reserves - Assigned	0	0	5,691,809	1,524,886	-73.2%
Reserves - Restricted	0	0	69,510	69,510	-%
Reserves - Stability	0	0	3,878,419	2,335,473	-39.8%
<b>Non-Operating Expenditures</b>	<u>88,248,069</u>	<u>101,714,782</u>	<u>163,305,111</u>	<u>160,077,792</u>	<u>-2.0%</u>
<b>Total Expenditures</b>	<u><u>187,137,452</u></u>	<u><u>206,425,040</u></u>	<u><u>284,161,278</u></u>	<u><u>288,030,530</u></u>	<u><u>1.4%</u></u>

**SUMMARY BY CATEGORY**  
**010-DESIGNATED AD VALOREM TAX**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Transfers In	2,329,877	0	4,430,174	7,100,454	60.3%
<i>Non Operating Revenues</i>	2,329,877	0	4,430,174	7,100,454	60.3%
<b>Total Revenues</b>	<b><u>2,329,877</u></b>	<b><u>0</u></b>	<b><u>4,430,174</u></b>	<b><u>7,100,454</u></b>	<b><u>60.3%</u></b>
<b>EXPENDITURES</b>					
Transfers Out	2,329,877	0	4,430,174	7,100,454	60.3%
<i>Non-Operating Expenditures</i>	2,329,877	0	4,430,174	7,100,454	60.3%
<b>Total Expenditures</b>	<b><u>2,329,877</u></b>	<b><u>0</u></b>	<b><u>4,430,174</u></b>	<b><u>7,100,454</u></b>	<b><u>60.3%</u></b>



SUMMARY BY CATEGORY - SPECIAL REVENUE FUND GROUP

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	20,778,706	22,933,126	25,637,618	28,050,445	9.4%
PY Delinquent Ad Valorem Tax	29,982	7,452	50,000	11,000	-78.0%
Other Taxes	53,029,642	64,112,199	62,689,755	66,463,479	6.0%
Permits, Fees & Special Assessments	39,534,960	51,546,413	54,835,953	59,439,801	8.4%
Intergovernmental Revenue	24,581,896	25,480,208	52,883,189	69,329,868	31.1%
Charges For Services	14,699,413	15,079,794	12,856,740	13,853,422	7.8%
Judgment, Fines & Forfeits	1,170,646	1,194,885	1,338,056	1,084,649	-18.9%
Miscellaneous Revenues	3,168,402	3,001,457	1,608,143	3,490,579	117.1%
Less 5% Statutory Reduction	0	0	-8,420,060	-9,036,521	7.3%
<b>Operating Revenues</b>	<u>156,993,647</u>	<u>183,355,533</u>	<u>203,479,394</u>	<u>232,686,722</u>	<u>14.4%</u>
Transfers In	14,872,578	16,177,082	16,053,173	20,035,494	24.8%
Other Sources	6,977,077	24,757,563	19,624,159	167,667	-99.1%
Fund Balance	0	0	173,001,786	190,495,794	10.1%
<b>Non Operating Revenues</b>	<u>21,849,656</u>	<u>40,934,645</u>	<u>208,679,118</u>	<u>210,698,955</u>	<u>1.0%</u>
<b>Total Revenues</b>	<u><u>178,843,303</u></u>	<u><u>224,290,179</u></u>	<u><u>412,158,512</u></u>	<u><u>443,385,677</u></u>	<u><u>7.6%</u></u>
<b>EXPENDITURES</b>					
Personal Services	47,637,536	51,865,192	54,771,706	61,113,923	11.6%
Operating Expenses	77,123,703	93,795,789	102,774,804	111,232,141	8.2%
Capital Outlay	14,940,884	23,886,747	96,071,684	88,460,735	-7.9%
<b>Operating Expenditures</b>	<u>139,702,123</u>	<u>169,547,728</u>	<u>253,618,194</u>	<u>260,806,799</u>	<u>2.8%</u>
Debt Service	494,546	771,916	4,589,653	3,896,705	-15.1%
Grants and Aids	256,399	212,926	972,961	1,277,125	31.3%
Transfers Out	18,566,874	21,099,415	25,063,414	28,416,247	13.4%
Reserves - Operating	0	0	34,553,138	37,489,361	8.5%
Reserves - Debt	0	0	304,269	1,750,650	475.4%
Reserves - Capital	0	0	25,924,644	78,304,003	202.0%
Reserves - Assigned	0	0	41,061,880	50,000	-99.9%
Reserves - Restricted	0	0	8,557,547	7,734,361	-9.6%
Reserves - Stability	0	0	17,512,812	23,660,426	35.1%
<b>Non-Operating Expenditures</b>	<u>19,317,819</u>	<u>22,084,257</u>	<u>158,540,318</u>	<u>182,578,878</u>	<u>15.2%</u>
<b>Total Expenditures</b>	<u><u>159,019,942</u></u>	<u><u>191,631,985</u></u>	<u><u>412,158,512</u></u>	<u><u>443,385,677</u></u>	<u><u>7.6%</u></u>

**SUMMARY BY CATEGORY**  
**101-TDT RIDA TAX BOND 2012 PROJECT**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	8,762,315	7,998,937	-8.7%
<i>Non Operating Revenues</i>	0	0	8,762,315	7,998,937	-8.7%
<b>Total Revenues</b>	<b>402</b>	<b>365</b>	<b>8,762,315</b>	<b>7,998,937</b>	<b>-8.7%</b>
<b>EXPENDITURES</b>					
Operating Expenses	343,049	343,049	343,049	343,049	- %
<i>Operating Expenditures</i>	343,049	343,049	343,049	343,049	- %
Reserves - Restricted	0	0	8,419,266	7,655,888	-9.1%
<i>Non-Operating Expenditures</i>	0	0	8,419,266	7,655,888	-9.1%
<b>Total Expenditures</b>	<b>343,049</b>	<b>343,049</b>	<b>8,762,315</b>	<b>7,998,937</b>	<b>-8.7%</b>

**SUMMARY BY CATEGORY**  
**102-TRANSPORTATION TRUST FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Taxes	8,241,805	15,367,720	9,182,425	9,016,672	-1.8%
Permits, Fees & Special Assessments	189,257	236,868	213,255	180,250	-15.5%
Intergovernmental Revenue	1,910,165	1,954,900	1,910,841	2,008,303	5.1%
Charges For Services	64,735	188,599	25,500	29,324	15.0%
Miscellaneous Revenues	211,716	146,262	168,989	41,496	-75.4%
Less 5% Statutory Reduction	0	0	-575,051	-563,801	-2.0%
<i>Operating Revenues</i>	<u>10,617,678</u>	<u>17,894,350</u>	<u>10,925,959</u>	<u>10,712,244</u>	-2.0%
Transfers In	3,272,041	4,383,893	4,450,569	7,120,845	60.0%
Fund Balance	0	0	3,517,707	3,751,029	6.6%
<i>Non Operating Revenues</i>	<u>3,272,041</u>	<u>4,383,893</u>	<u>7,968,276</u>	<u>10,871,874</u>	36.4%
<b>Total Revenues</b>	<u><b>13,889,719</b></u>	<u><b>22,278,243</b></u>	<u><b>18,894,235</b></u>	<u><b>21,584,118</b></u>	<u><b>14.2%</b></u>
<b>EXPENDITURES</b>					
Personal Services	7,559,542	8,274,118	9,288,021	10,476,101	12.8%
Operating Expenses	4,063,410	10,936,719	5,773,752	6,839,356	18.5%
Capital Outlay	196,098	403,369	262,510	463,375	76.5%
<i>Operating Expenditures</i>	<u>11,819,051</u>	<u>19,614,205</u>	<u>15,324,283</u>	<u>17,778,832</u>	16.0%
Debt Service	0	0	554,551	1,370,550	147.1%
Transfers Out	1,950,824	2,036,313	2,586,652	2,237,856	-13.5%
Reserves - Operating	0	0	428,749	196,880	-54.1%
<i>Non-Operating Expenditures</i>	<u>1,950,824</u>	<u>2,036,313</u>	<u>3,569,952</u>	<u>3,805,286</u>	6.6%
<b>Total Expenditures</b>	<u><b>13,769,875</b></u>	<u><b>21,650,518</b></u>	<u><b>18,894,235</b></u>	<u><b>21,584,118</b></u>	<u><b>14.2%</b></u>

**SUMMARY BY CATEGORY**  
**103-DRUG ABUSE TREATMENT FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Judgment, Fines & Forfeits	83,613	81,910	75,397	81,827	8.5%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-3,770</u>	<u>-4,091</u>	<u>8.5%</u>
<b><i>Operating Revenues</i></b>	<b>83,669</b>	<b>81,995</b>	<b>71,627</b>	<b>77,736</b>	<b>8.5%</b>
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,281</u>	<u>- %</u>
<b><i>Non Operating Revenues</i></b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,281</b>	<b>- %</b>
<b>Total Revenues</b>	<b><u>83,669</u></b>	<b><u>81,995</u></b>	<b><u>71,627</u></b>	<b><u>80,017</u></b>	<b><u>11.7%</u></b>
<b>EXPENDITURES</b>					
Transfers Out	<u>94,386</u>	<u>97,933</u>	<u>71,627</u>	<u>80,017</u>	<u>11.7%</u>
<b><i>Non-Operating Expenditures</i></b>	<b>94,386</b>	<b>97,933</b>	<b>71,627</b>	<b>80,017</b>	<b>11.7%</b>
<b>Total Expenditures</b>	<b><u>94,386</u></b>	<b><u>97,933</u></b>	<b><u>71,627</u></b>	<b><u>80,017</u></b>	<b><u>11.7%</u></b>

**SUMMARY BY CATEGORY**  
**104-TOURIST DEVELOPMENT TAX FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Other Taxes	29,858,558	32,496,319	29,833,414	32,592,849	9.2%
Charges For Services	3,428,598	3,665,199	2,335,337	2,484,048	6.4%
Miscellaneous Revenues	862,740	807,090	434,166	1,122,235	158.5%
Less 5% Statutory Reduction	0	0	-1,630,146	-1,809,956	11.0%
<b>Operating Revenues</b>	<u>34,149,896</u>	<u>36,968,608</u>	<u>30,972,771</u>	<u>34,389,176</u>	11.0%
Other Sources	134,662	126,242	120,000	120,000	- %
Fund Balance	0	0	41,531,444	56,103,776	35.1%
<b>Non Operating Revenues</b>	<u>282,813</u>	<u>126,242</u>	<u>41,651,444</u>	<u>56,223,776</u>	35.0%
<b>Total Revenues</b>	<u><u><b>34,432,709</b></u></u>	<u><u><b>37,094,851</b></u></u>	<u><u><b>72,624,215</b></u></u>	<u><u><b>90,612,952</b></u></u>	<u><u><b>24.8%</b></u></u>
<b>EXPENDITURES</b>					
Personal Services	2,190,421	2,472,773	2,574,139	2,837,110	10.2%
Operating Expenses	19,003,026	20,327,055	19,404,564	24,560,463	26.6%
Capital Outlay	4,393,683	2,865,430	4,835,014	13,950,963	188.5%
<b>Operating Expenditures</b>	<u>25,587,130</u>	<u>25,665,258</u>	<u>26,813,717</u>	<u>41,348,536</u>	54.2%
Transfers Out	4,189,537	4,421,935	4,012,176	4,858,139	21.1%
Reserves - Operating	0	0	7,236,442	7,870,234	8.8%
Reserves - Capital	0	0	4,500,000	34,433,880	665.2%
Reserves - Stability	0	0	0	2,102,163	- %
<b>Non-Operating Expenditures</b>	<u>4,190,273</u>	<u>4,427,435</u>	<u>45,810,498</u>	<u>49,264,416</u>	7.5%
<b>Total Expenditures</b>	<u><u><b>29,777,404</b></u></u>	<u><u><b>30,092,693</b></u></u>	<u><u><b>72,624,215</b></u></u>	<u><u><b>90,612,952</b></u></u>	<u><u><b>24.8%</b></u></u>

**SUMMARY BY CATEGORY**  
**105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Taxes	7,464,640	8,124,080	7,458,354	8,148,212	9.2%
Miscellaneous Revenues	86,235	90,246	64,552	64,552	- %
Less 5% Statutory Reduction	0	0	-376,145	-410,638	9.2%
<b>Operating Revenues</b>	<u>7,550,874</u>	<u>8,214,325</u>	<u>7,146,761</u>	<u>7,802,126</u>	9.2%
Other Sources	34,686	32,517	20,000	20,000	- %
Fund Balance	0	0	17,029,362	18,099,956	6.3%
<b>Non Operating Revenues</b>	<u>34,686</u>	<u>32,517</u>	<u>17,049,362</u>	<u>18,119,956</u>	6.3%
<b>Total Revenues</b>	<u><u>7,585,560</u></u>	<u><u>8,246,842</u></u>	<u><u>24,196,123</u></u>	<u><u>25,922,082</u></u>	<u>7.1%</u>
<b>EXPENDITURES</b>					
Operating Expenses	4,961,506	2,587,975	2,442,726	2,453,074	0.4%
<b>Operating Expenditures</b>	<u>4,961,506</u>	<u>2,587,975</u>	<u>2,442,726</u>	<u>2,453,074</u>	0.4%
Transfers Out	2,974,434	2,844,068	4,661,536	4,448,854	-4.6%
Reserves - Operating	0	0	3,744,934	6,310,641	68.5%
Reserves - Capital	0	0	0	11,000,000	- %
Reserves - Stability	0	0	2,346,927	1,709,513	-27.2%
<b>Non-Operating Expenditures</b>	<u>2,974,434</u>	<u>2,844,068</u>	<u>21,753,397</u>	<u>23,469,008</u>	7.9%
<b>Total Expenditures</b>	<u><u>7,935,939</u></u>	<u><u>5,432,043</u></u>	<u><u>24,196,123</u></u>	<u><u>25,922,082</u></u>	<u>7.1%</u>

**SUMMARY BY CATEGORY**  
**106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Other Taxes	7,464,640	8,124,080	7,458,354	8,148,212	9.2%
Miscellaneous Revenues	41,992	38,559	37,866	30,000	-20.8%
Less 5% Statutory Reduction	0	0	-374,811	-408,911	9.1%
<b>Operating Revenues</b>	<u>7,506,632</u>	<u>8,162,638</u>	<u>7,121,409</u>	<u>7,769,301</u>	<u>9.1%</u>
Fund Balance	0	0	7,157,018	6,038,952	-15.6%
<b>Non Operating Revenues</b>	<u>34,686</u>	<u>32,517</u>	<u>7,157,018</u>	<u>6,038,952</u>	<u>-15.6%</u>
<b>Total Revenues</b>	<u><u>7,541,318</u></u>	<u><u>8,195,155</u></u>	<u><u>14,278,427</u></u>	<u><u>13,808,253</u></u>	<u><u>-3.3%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	6,039,999	9,025,618	9,840,901	7,270,287	-26.1%
<b>Operating Expenditures</b>	<u>6,039,999</u>	<u>9,025,618</u>	<u>9,840,901</u>	<u>7,270,287</u>	<u>-26.1%</u>
Transfers Out	93,217	121,529	111,952	141,638	26.5%
Reserves - Operating	0	0	2,424,367	2,135,849	-11.9%
Reserves - Stability	0	0	1,901,207	4,260,479	124.1%
<b>Non-Operating Expenditures</b>	<u>93,217</u>	<u>121,529</u>	<u>4,437,526</u>	<u>6,537,966</u>	<u>47.3%</u>
<b>Total Expenditures</b>	<u><u>6,133,216</u></u>	<u><u>9,147,147</u></u>	<u><u>14,278,427</u></u>	<u><u>13,808,253</u></u>	<u><u>-3.3%</u></u>

**SUMMARY BY CATEGORY**  
**107-LIBRARY DISTRICT FUND**

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Adopted FY 2017</b>	<b>Adopted FY 2018</b>	<b>Percent Change</b>
<b>REVENUES</b>					
Current Ad Valorem Taxes	4,520,392	5,670,458	6,329,217	6,914,756	9.3%
PY Delinquent Ad Valorem Tax	19,595	2,059	0	2,000	-
Intergovernmental Revenue	283,699	196,683	183,512	183,512	-
Charges For Services	92,946	92,438	73,245	88,067	20.2%
Judgment, Fines & Forfeits	87,565	70,105	85,361	55,787	-34.6%
Miscellaneous Revenues	157,726	141,688	147,794	114,543	-22.5%
Less 5% Statutory Reduction	0	0	-331,781	-358,008	7.9%
<b>Operating Revenues</b>	5,161,923	6,173,429	6,487,348	7,000,657	7.9%
Fund Balance	0	0	7,105,339	3,549,553	-50.0%
<b>Non Operating Revenues</b>	5,616,223	32,846	7,105,339	3,549,553	-50.0%
<b>Total Revenues</b>	<b>10,778,146</b>	<b>6,206,276</b>	<b>13,592,687</b>	<b>10,550,210</b>	<b>-22.4%</b>
<b>EXPENDITURES</b>					
Personal Services	59,178	57,960	58,935	57,088	-3.1%
Operating Expenses	5,291,471	5,754,532	5,913,901	6,090,708	3.0%
Capital Outlay	490,107	2,448,064	3,254,687	666,774	-79.5%
<b>Operating Expenditures</b>	5,840,756	8,260,557	9,227,523	6,814,570	-26.1%
Debt Service	325,378	557,791	557,791	557,791	-
Transfers Out	513,154	524,636	439,751	529,209	20.3%
Reserves - Operating	0	0	1,363,796	1,407,865	3.2%
Reserves - Debt	0	0	278,896	278,896	-
Reserves - Stability	0	0	1,724,930	961,879	-44.2%
<b>Non-Operating Expenditures</b>	838,533	1,082,427	4,365,164	3,735,640	-14.4%
<b>Total Expenditures</b>	<b>6,679,288</b>	<b>9,342,984</b>	<b>13,592,687</b>	<b>10,550,210</b>	<b>-22.4%</b>



**SUMMARY BY CATEGORY**  
**109-LAW ENFORCEMENT TRUST FUND**

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	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Sources	547,452	195,466	175,000	27,667	-84.2%
Fund Balance	0	0	538,291	400,000	-25.7%
<i>Non Operating Revenues</i>	<u>547,452</u>	<u>195,466</u>	<u>713,291</u>	<u>427,667</u>	<u>-40.0%</u>
<b>Total Revenues</b>	<b><u>549,737</u></b>	<b><u>199,043</u></b>	<b><u>715,096</u></b>	<b><u>427,667</u></b>	<b><u>-40.2%</u></b>
<b>EXPENDITURES</b>					
Transfers Out	58,000	185,000	715,096	427,667	-40.2%
<i>Non-Operating Expenditures</i>	<u>58,000</u>	<u>185,000</u>	<u>715,096</u>	<u>427,667</u>	<u>-40.2%</u>
<b>Total Expenditures</b>	<b><u>58,000</u></b>	<b><u>185,000</u></b>	<b><u>715,096</u></b>	<b><u>427,667</u></b>	<b><u>-40.2%</u></b>

**SUMMARY BY CATEGORY**  
**111-SHIP STATE HOUSING INITIATIVE PROGRAM**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	697,320	1,142,809	2,199,145	1,892,239	-14.0%
Charges For Services	27,891	68,626	2,000	13,400	570.0%
Less 5% Statutory Reduction	0	0	-110,058	-95,282	-13.4%
<b>Operating Revenues</b>	<u>730,011</u>	<u>1,220,608</u>	<u>2,091,087</u>	<u>1,810,357</u>	-13.4%
Fund Balance	0	0	594,472	2,356,597	296.4%
<b>Non Operating Revenues</b>	<u>492</u>	<u>0</u>	<u>594,472</u>	<u>2,356,597</u>	296.4%
<b>Total Revenues</b>	<u><u>730,503</u></u>	<u><u>1,220,608</u></u>	<u><u>2,685,559</u></u>	<u><u>4,166,954</u></u>	<u><u>55.2%</u></u>
<b>EXPENDITURES</b>					
Personal Services	48,234	78,440	68,974	101,582	47.3%
Operating Expenses	199,689	580,565	2,616,585	4,065,372	55.4%
<b>Operating Expenditures</b>	<u>247,923</u>	<u>659,006</u>	<u>2,685,559</u>	<u>4,166,954</u>	55.2%
<b>Total Expenditures</b>	<u><u>247,923</u></u>	<u><u>659,006</u></u>	<u><u>2,685,559</u></u>	<u><u>4,166,954</u></u>	<u><u>55.2%</u></u>

**SUMMARY BY CATEGORY**  
**112-EMERGENCY(911)COMMUNICATIONS**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	1,245,536	1,315,783	1,282,538	1,486,123	15.9%
Charges For Services	14,227	10,969	14,723	10,000	-32.1%
Miscellaneous Revenues	4,134	4,948	2,800	4,000	42.9%
Less 5% Statutory Reduction	0	0	-65,003	-75,006	15.4%
<b><i>Operating Revenues</i></b>	<u>1,263,897</u>	<u>1,331,700</u>	<u>1,235,058</u>	<u>1,425,117</u>	15.4%
Fund Balance	0	0	1,253,502	1,303,676	4.0%
<b><i>Non Operating Revenues</i></b>	<u>174,909</u>	<u>140,480</u>	<u>1,253,502</u>	<u>1,303,676</u>	4.0%
<b>Total Revenues</b>	<u><u>1,438,806</u></u>	<u><u>1,472,180</u></u>	<u><u>2,488,560</u></u>	<u><u>2,728,793</u></u>	<u><u>9.7%</u></u>
<b>EXPENDITURES</b>					
Transfers Out	1,287,589	1,357,523	1,396,871	1,549,393	10.9%
Reserves - Operating	0	0	354,880	351,774	-0.9%
Reserves - Capital	0	0	736,809	827,626	12.3%
<b><i>Non-Operating Expenditures</i></b>	<u>1,287,589</u>	<u>1,357,523</u>	<u>2,488,560</u>	<u>2,728,793</u>	9.7%
<b>Total Expenditures</b>	<u><u>1,287,589</u></u>	<u><u>1,357,523</u></u>	<u><u>2,488,560</u></u>	<u><u>2,728,793</u></u>	<u><u>9.7%</u></u>

**SUMMARY BY CATEGORY**  
**113-BUENAVENTURA LAKES MSBU**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	40,796	40,796	- %
<i>Non Operating Revenues</i>	0	0	40,796	40,796	- %
<b>Total Revenues</b>	<b>428</b>	<b>0</b>	<b>40,796</b>	<b>40,796</b>	<b>- %</b>
<b>EXPENDITURES</b>					
Capital Outlay	5,240	65,569	40,796	40,796	- %
<i>Operating Expenditures</i>	5,240	65,569	40,796	40,796	- %
<b>Total Expenditures</b>	<b>5,240</b>	<b>65,998</b>	<b>40,796</b>	<b>40,796</b>	<b>- %</b>

**SUMMARY BY CATEGORY**  
**115-COURT FACILITIES FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Charges For Services	1,810,718	1,635,830	1,518,196	1,273,482	-16.1%
Miscellaneous Revenues	56,141	59,007	24,056	58,161	141.8%
Less 5% Statutory Reduction	0	0	-77,113	-63,673	-17.4%
<b><i>Operating Revenues</i></b>	<u>1,866,859</u>	<u>1,694,837</u>	<u>1,465,139</u>	<u>1,267,970</u>	<u>-13.5%</u>
Fund Balance	0	0	10,935,789	9,776,454	-10.6%
<b><i>Non Operating Revenues</i></b>	<u>0</u>	<u>0</u>	<u>10,935,789</u>	<u>9,776,454</u>	<u>-10.6%</u>
<b>Total Revenues</b>	<u><u>1,866,859</u></u>	<u><u>1,694,837</u></u>	<u><u>12,400,928</u></u>	<u><u>11,044,424</u></u>	<u><u>-10.9%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	1,350	113,080	280,000	103,000	-63.2%
Capital Outlay	0	480,704	1,099,841	566,286	-48.5%
<b><i>Operating Expenditures</i></b>	<u>1,350</u>	<u>593,784</u>	<u>1,379,841</u>	<u>669,286</u>	<u>-51.5%</u>
Transfers Out	569,279	648,278	654,772	660,354	0.9%
Reserves - Operating	0	0	183,451	147,996	-19.3%
Reserves - Capital	0	0	10,184,927	9,566,788	-6.1%
<b><i>Non-Operating Expenditures</i></b>	<u>569,279</u>	<u>648,278</u>	<u>11,021,087</u>	<u>10,375,138</u>	<u>-5.9%</u>
<b>Total Expenditures</b>	<u><u>570,629</u></u>	<u><u>1,242,062</u></u>	<u><u>12,400,928</u></u>	<u><u>11,044,424</u></u>	<u><u>-10.9%</u></u>

**SUMMARY BY CATEGORY**  
**118-HOMELESS PREVENTION & RAPID REHOUSING**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	306,858	161,890	554,864	427,318	-23.0%
<i>Operating Revenues</i>	306,858	162,315	554,864	427,318	-23.0%
<b>Total Revenues</b>	<b><u>306,858</u></b>	<b><u>162,315</u></b>	<b><u>554,864</u></b>	<b><u>427,318</u></b>	<b><u>-23.0%</u></b>
<b>EXPENDITURES</b>					
Operating Expenses	302,133	168,601	554,864	427,318	-23.0%
<i>Operating Expenditures</i>	302,133	168,601	554,864	427,318	-23.0%
<b>Total Expenditures</b>	<b><u>302,133</u></b>	<b><u>168,601</u></b>	<b><u>554,864</u></b>	<b><u>427,318</u></b>	<b><u>-23.0%</u></b>

**SUMMARY BY CATEGORY**  
**122-NEIGHBORHOOD STABIL PROGRAM 3**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	477,355	-71,247	208,652	110,326	-47.1%
<i>Operating Revenues</i>	613,084	23,382	208,652	110,326	-47.1%
<b>Total Revenues</b>	<b>613,643</b>	<b>23,382</b>	<b>208,652</b>	<b>110,326</b>	<b>-47.1%</b>
<b>EXPENDITURES</b>					
Operating Expenses	555,659	15,542	208,652	110,326	-47.1%
<i>Operating Expenditures</i>	567,303	15,542	208,652	110,326	-47.1%
<b>Total Expenditures</b>	<b>567,303</b>	<b>15,542</b>	<b>208,652</b>	<b>110,326</b>	<b>-47.1%</b>

**SUMMARY BY CATEGORY**  
**123-TDT REF & IMP 2012 PROJECT**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	62,461	55,003	0	50,000	- %
Less 5% Statutory Reduction	0	0	0	-2,500	- %
<b>Operating Revenues</b>	<u>62,461</u>	<u>55,003</u>	<u>0</u>	<u>47,500</u>	<u>- %</u>
Fund Balance	0	0	10,480,681	9,406,606	-10.2%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>10,480,681</u>	<u>9,406,606</u>	<u>-10.2%</u>
<b>Total Revenues</b>	<u><u>62,461</u></u>	<u><u>55,003</u></u>	<u><u>10,480,681</u></u>	<u><u>9,454,106</u></u>	<u><u>-9.8%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	0	631,729	10,067,573	9,403,141	-6.6%
<b>Operating Expenditures</b>	<u>0</u>	<u>631,729</u>	<u>10,067,573</u>	<u>9,403,141</u>	<u>-6.6%</u>
Reserves - Capital	0	0	413,108	50,965	-87.7%
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>413,108</u>	<u>50,965</u>	<u>-87.7%</u>
<b>Total Expenditures</b>	<u><u>0</u></u>	<u><u>631,729</u></u>	<u><u>10,480,681</u></u>	<u><u>9,454,106</u></u>	<u><u>-9.8%</u></u>



**SUMMARY BY CATEGORY**  
**125-ENVIRONMENTAL LAND MAINTENANCE**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	600,656	618,253	1,054,870	1,152,459	9.3%
Miscellaneous Revenues	253,480	11,530	0	11,000	- %
Less 5% Statutory Reduction	0	0	-52,744	-58,173	10.3%
<b><i>Operating Revenues</i></b>	<u>856,781</u>	<u>630,084</u>	<u>1,002,126</u>	<u>1,105,286</u>	<u>10.3%</u>
Transfers In	0	0	0	32,631	- %
Fund Balance	0	0	1,120,242	2,072,156	85.0%
<b><i>Non Operating Revenues</i></b>	<u>3,283</u>	<u>3,050</u>	<u>1,120,242</u>	<u>2,104,787</u>	<u>87.9%</u>
<b>Total Revenues</b>	<u><u>860,064</u></u>	<u><u>633,133</u></u>	<u><u>2,122,368</u></u>	<u><u>3,210,073</u></u>	<u><u>51.2%</u></u>
<b>EXPENDITURES</b>					
Personal Services	0	0	0	300,473	- %
Operating Expenses	372,533	201,750	306,470	596,529	94.6%
Capital Outlay	646,456	1,112,336	1,523,083	739,572	-51.4%
<b><i>Operating Expenditures</i></b>	<u>1,018,989</u>	<u>1,314,086</u>	<u>1,829,553</u>	<u>1,636,574</u>	<u>-10.5%</u>
Transfers Out	24,870	28,931	38,197	172,828	352.5%
Reserves - Operating	0	0	86,605	290,398	235.3%
Reserves - Stability	0	0	176,931	1,110,273	527.5%
<b><i>Non-Operating Expenditures</i></b>	<u>24,870</u>	<u>28,931</u>	<u>292,815</u>	<u>1,573,499</u>	<u>437.4%</u>
<b>Total Expenditures</b>	<u><u>1,043,859</u></u>	<u><u>1,343,017</u></u>	<u><u>2,122,368</u></u>	<u><u>3,210,073</u></u>	<u><u>51.2%</u></u>

**SUMMARY BY CATEGORY**  
**128-SUBDIVISION POND MSBU**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	562,707	460,724	670,005	690,652	3.1%
Less 5% Statutory Reduction	0	0	-33,497	-34,532	3.1%
<b>Operating Revenues</b>	<u>606,180</u>	<u>464,436</u>	<u>636,508</u>	<u>656,120</u>	<u>3.1%</u>
Fund Balance	0	0	224,914	229,340	2.0%
<b>Non Operating Revenues</b>	<u>1,024</u>	<u>249</u>	<u>224,914</u>	<u>229,340</u>	<u>2.0%</u>
<b>Total Revenues</b>	<u><u>607,204</u></u>	<u><u>464,685</u></u>	<u><u>861,422</u></u>	<u><u>885,460</u></u>	<u><u>2.8%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	456,242	375,659	726,289	744,690	2.5%
<b>Operating Expenditures</b>	<u>456,242</u>	<u>375,659</u>	<u>726,289</u>	<u>744,690</u>	<u>2.5%</u>
Transfers Out	170,593	136,172	135,133	140,770	4.2%
<b>Non-Operating Expenditures</b>	<u>170,593</u>	<u>136,172</u>	<u>135,133</u>	<u>140,770</u>	<u>4.2%</u>
<b>Total Expenditures</b>	<u><u>626,835</u></u>	<u><u>511,831</u></u>	<u><u>861,422</u></u>	<u><u>885,460</u></u>	<u><u>2.8%</u></u>

**SUMMARY BY CATEGORY**  
**129-STREET LIGHTING MSBU**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	272,809	292,454	240,700	286,631	19.1%
Less 5% Statutory Reduction	0	0	-12,035	-14,332	19.1%
<b><i>Operating Revenues</i></b>	<u>275,029</u>	<u>294,946</u>	<u>228,665</u>	<u>272,299</u>	19.1%
Fund Balance	0	0	160,886	137,275	-14.7%
<b><i>Non Operating Revenues</i></b>	<u>17,521</u>	<u>181</u>	<u>160,886</u>	<u>137,275</u>	-14.7%
<b>Total Revenues</b>	<u><u>292,550</u></u>	<u><u>295,127</u></u>	<u><u>389,551</u></u>	<u><u>409,574</u></u>	<u><u>5.1%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	283,165	273,091	374,705	394,349	5.2%
<b><i>Operating Expenditures</i></b>	<u>283,165</u>	<u>273,091</u>	<u>374,705</u>	<u>394,349</u>	5.2%
Transfers Out	16,216	13,336	14,846	15,225	2.6%
<b><i>Non-Operating Expenditures</i></b>	<u>16,216</u>	<u>13,336</u>	<u>14,846</u>	<u>15,225</u>	2.6%
<b>Total Expenditures</b>	<u><u>299,381</u></u>	<u><u>286,427</u></u>	<u><u>389,551</u></u>	<u><u>409,574</u></u>	<u><u>5.1%</u></u>

**SUMMARY BY CATEGORY**  
**130-COURT RELATED TECHNOLOGY FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	777,372	845,164	719,002	897,208	24.8%
Miscellaneous Revenues	5,940	4,502	4,500	4,500	- %
Less 5% Statutory Reduction	0	0	-36,175	-45,085	24.6%
<b>Operating Revenues</b>	<u>783,312</u>	<u>849,666</u>	<u>687,327</u>	<u>856,623</u>	24.6%
Transfers In	3,551	227,502	0	57,293	- %
Fund Balance	0	0	780,268	334,721	-57.1%
<b>Non Operating Revenues</b>	<u>3,551</u>	<u>227,502</u>	<u>780,268</u>	<u>392,014</u>	-49.8%
<b>Total Revenues</b>	<u><u>786,863</u></u>	<u><u>1,077,168</u></u>	<u><u>1,467,595</u></u>	<u><u>1,248,637</u></u>	<u><u>-14.9%</u></u>
<b>EXPENDITURES</b>					
Personal Services	447,990	459,495	458,143	477,648	4.3%
Operating Expenses	515,625	486,021	530,384	539,645	1.7%
Capital Outlay	184,641	341,252	142,400	130,900	-8.1%
<b>Operating Expenditures</b>	<u>1,148,256</u>	<u>1,286,768</u>	<u>1,130,927</u>	<u>1,148,193</u>	1.5%
Transfers Out	46,456	61,204	67,236	84,198	25.2%
Reserves - Operating	0	0	82,575	16,246	-80.3%
<b>Non-Operating Expenditures</b>	<u>46,456</u>	<u>61,204</u>	<u>336,668</u>	<u>100,444</u>	-70.2%
<b>Total Expenditures</b>	<u><u>1,194,712</u></u>	<u><u>1,347,972</u></u>	<u><u>1,467,595</u></u>	<u><u>1,248,637</u></u>	<u><u>-14.9%</u></u>

**SUMMARY BY CATEGORY**  
**134-COUNTYWIDE FIRE FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	14,371,962	15,397,630	17,202,146	18,819,142	9.4%
PY Delinquent Ad Valorem Tax	47,192	5,250	50,000	9,000	-82.0%
Permits, Fees & Special Assessments	25,044,220	32,196,822	32,526,695	33,779,804	3.9%
Intergovernmental Revenue	50,311	89,256	70,551	87,532	24.1%
Charges For Services	7,674,228	7,840,573	7,159,613	8,003,555	11.8%
Miscellaneous Revenues	418,605	355,299	252,200	870,540	245.2%
Less 5% Statutory Reduction	0	0	-2,863,061	-3,050,879	6.6%
<b>Operating Revenues</b>	<u>47,606,518</u>	<u>55,884,830</u>	<u>54,398,144</u>	<u>58,518,694</u>	7.6%
Transfers In	3,868,016	3,508,052	3,561,734	3,685,636	3.5%
Fund Balance	0	0	24,774,907	27,672,091	11.7%
<b>Non Operating Revenues</b>	<u>4,814,853</u>	<u>6,226,116</u>	<u>31,708,300</u>	<u>31,357,727</u>	-1.1%
<b>Total Revenues</b>	<u><u>52,421,370</u></u>	<u><u>62,110,946</u></u>	<u><u>86,106,444</u></u>	<u><u>89,876,421</u></u>	<u><u>4.4%</u></u>
<b>EXPENDITURES</b>					
Personal Services	33,383,599	35,954,781	37,166,827	41,283,058	11.1%
Operating Expenses	9,671,929	10,607,449	12,086,597	12,176,367	0.7%
Capital Outlay	1,099,121	3,292,087	9,142,887	1,023,403	-88.8%
<b>Operating Expenditures</b>	<u>44,154,649</u>	<u>49,854,317</u>	<u>58,396,311</u>	<u>54,482,828</u>	-6.7%
Debt Service	169,168	214,125	3,477,311	1,968,364	-43.4%
Transfers Out	5,405,680	5,891,290	8,971,497	11,883,076	32.5%
Reserves - Operating	0	0	14,288,829	14,604,480	2.2%
Reserves - Debt	0	0	25,373	1,471,754	5,700.5%
Reserves - Capital	0	0	947,123	5,465,919	477.1%
<b>Non-Operating Expenditures</b>	<u>5,574,847</u>	<u>6,105,415</u>	<u>27,710,133</u>	<u>35,393,593</u>	27.7%
<b>Total Expenditures</b>	<u><u>49,729,497</u></u>	<u><u>55,959,732</u></u>	<u><u>86,106,444</u></u>	<u><u>89,876,421</u></u>	<u><u>4.4%</u></u>

**SUMMARY BY CATEGORY**  
**136-HOMESTEAD FORECLOSURE MEDIATION FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Charges For Services	78,600	81,240	71,760	58,320	-18.7%
Miscellaneous Revenues	766	431	0	440	- %
Less 5% Statutory Reduction	0	0	-3,588	-2,938	-18.1%
<b><i>Operating Revenues</i></b>	<u>79,366</u>	<u>81,671</u>	<u>68,172</u>	<u>55,822</u>	<u>-18.1%</u>
Fund Balance	0	0	71,503	66,072	-7.6%
<b><i>Non Operating Revenues</i></b>	<u>1,445</u>	<u>0</u>	<u>71,503</u>	<u>66,072</u>	<u>-7.6%</u>
<b>Total Revenues</b>	<b><u>80,811</u></b>	<b><u>81,671</u></b>	<b><u>139,675</u></b>	<b><u>121,894</u></b>	<b><u>-12.7%</u></b>
<b>EXPENDITURES</b>					
Personal Services	132,806	54,934	55,858	60,369	8.1%
Operating Expenses	21,417	13,188	13,602	13,087	-3.8%
<b><i>Operating Expenditures</i></b>	<u>154,223</u>	<u>68,121</u>	<u>69,460</u>	<u>73,456</u>	<u>5.8%</u>
Reserves - Restricted	0	0	70,215	48,438	-31.0%
<b><i>Non-Operating Expenditures</i></b>	<u>46,546</u>	<u>0</u>	<u>70,215</u>	<u>48,438</u>	<u>-31.0%</u>
<b>Total Expenditures</b>	<b><u>200,769</u></b>	<b><u>68,121</u></b>	<b><u>139,675</u></b>	<b><u>121,894</u></b>	<b><u>-12.7%</u></b>

**SUMMARY BY CATEGORY**  
**137-HOME FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	0	27,344	1,253,629	696,402	-44.4%
<i>Operating Revenues</i>	0	27,344	1,253,629	696,402	-44.4%
Transfers In	0	421,530	0	53,598	- %
<i>Non Operating Revenues</i>	0	421,530	0	53,598	- %
<b>Total Revenues</b>	<b>0</b>	<b>448,874</b>	<b>1,253,629</b>	<b>750,000</b>	<b>-40.2%</b>
<b>EXPENDITURES</b>					
Personal Services	0	23,632	41,876	29,009	-30.7%
Operating Expenses	0	425,242	663,828	435,863	-34.3%
<i>Operating Expenditures</i>	0	448,874	705,704	464,872	-34.1%
Grants and Aids	0	0	547,925	285,128	-48.0%
<i>Non-Operating Expenditures</i>	0	0	547,925	285,128	-48.0%
<b>Total Expenditures</b>	<b>0</b>	<b>448,874</b>	<b>1,253,629</b>	<b>750,000</b>	<b>-40.2%</b>

**SUMMARY BY CATEGORY**  
**139-CRIMINAL JUSTICE TRAINING**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Judgment, Fines & Forfeits	102,533	89,961	100,283	66,585	-33.6%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-5,014</u>	<u>-3,329</u>	<u>-33.6%</u>
<i><b>Operating Revenues</b></i>	<u>102,703</u>	<u>90,112</u>	<u>95,269</u>	<u>63,256</u>	<u>-33.6%</u>
Fund Balance	<u>0</u>	<u>0</u>	<u>13,977</u>	<u>19,583</u>	<u>40.1%</u>
<i><b>Non Operating Revenues</b></i>	<u>0</u>	<u>0</u>	<u>13,977</u>	<u>19,583</u>	<u>40.1%</u>
<b>Total Revenues</b>	<u><b>102,703</b></u>	<u><b>90,112</b></u>	<u><b>109,246</b></u>	<u><b>82,839</b></u>	<u><b>-24.2%</b></u>
<b>EXPENDITURES</b>					
Transfers Out	<u>102,677</u>	<u>100,317</u>	<u>109,246</u>	<u>82,839</u>	<u>-24.2%</u>
<i><b>Non-Operating Expenditures</b></i>	<u>102,677</u>	<u>100,317</u>	<u>109,246</u>	<u>82,839</u>	<u>-24.2%</u>
<b>Total Expenditures</b>	<u><b>102,677</b></u>	<u><b>100,317</b></u>	<u><b>109,246</b></u>	<u><b>82,839</b></u>	<u><b>-24.2%</b></u>



**SUMMARY BY CATEGORY**  
**141-BOATING IMPROVEMENT FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	83,180	73,245	52,000	102,934	98.0%
Miscellaneous Revenues	9,732	9,374	0	10,374	- %
Less 5% Statutory Reduction	0	0	-2,600	-5,666	117.9%
<b>Operating Revenues</b>	<u>92,912</u>	<u>82,619</u>	<u>49,400</u>	<u>107,642</u>	<u>117.9%</u>
Fund Balance	0	0	378,681	413,644	9.2%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>378,681</u>	<u>413,644</u>	<u>9.2%</u>
<b>Total Revenues</b>	<u><u>92,912</u></u>	<u><u>82,619</u></u>	<u><u>428,081</u></u>	<u><u>521,286</u></u>	<u><u>21.8%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	253,215	18,606	283,613	286,538	1.0%
<b>Operating Expenditures</b>	<u>261,761</u>	<u>18,606</u>	<u>315,913</u>	<u>286,538</u>	<u>-9.3%</u>
Transfers Out	2,377	3,764	6,560	8,462	29.0%
Reserves - Capital	0	0	99,608	226,286	127.2%
<b>Non-Operating Expenditures</b>	<u>2,377</u>	<u>3,764</u>	<u>112,168</u>	<u>234,748</u>	<u>109.3%</u>
<b>Total Expenditures</b>	<u><u>264,138</u></u>	<u><u>22,370</u></u>	<u><u>428,081</u></u>	<u><u>521,286</u></u>	<u><u>21.8%</u></u>

**SUMMARY BY CATEGORY**  
**142 - MOBILITY FEE EAST ZONE**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	0	879,096	1,363,975	1,098,163	-19.5%
Less 5% Statutory Reduction	0	0	-68,199	-54,908	-19.5%
<b>Operating Revenues</b>	<u>0</u>	<u>881,191</u>	<u>1,295,776</u>	<u>1,043,255</u>	<u>-19.5%</u>
Fund Balance	0	0	0	1,698,928	- %
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,698,928</u>	<u>- %</u>
<b>Total Revenues</b>	<u><u>0</u></u>	<u><u>881,191</u></u>	<u><u>1,295,776</u></u>	<u><u>2,742,183</u></u>	<u><u>111.6%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	1,295,776	2,321,926	79.2%
<b>Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>1,295,776</u>	<u>2,321,926</u>	<u>79.2%</u>
Reserves - Capital	0	0	0	420,257	- %
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>420,257</u>	<u>- %</u>
<b>Total Expenditures</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>1,295,776</u></u>	<u><u>2,742,183</u></u>	<u><u>111.6%</u></u>

**SUMMARY BY CATEGORY**  
**143 - MOBILITY FEE WEST ZONE**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	0	3,562,050	7,729,194	9,588,766	24.1%
Less 5% Statutory Reduction	0	0	-386,460	-479,438	24.1%
<b>Operating Revenues</b>	<u>0</u>	<u>3,570,322</u>	<u>7,342,734</u>	<u>9,109,328</u>	<u>24.1%</u>
Fund Balance	0	0	3,899,968	6,879,717	76.4%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>3,899,968</u>	<u>6,879,717</u>	<u>76.4%</u>
<b>Total Revenues</b>	<u><u>0</u></u>	<u><u>3,570,322</u></u>	<u><u>11,242,702</u></u>	<u><u>15,989,045</u></u>	<u><u>42.2%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	8,306,185	6,325,300	-23.8%
<b>Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>8,806,185</u>	<u>6,325,300</u>	<u>-28.2%</u>
Reserves - Capital	0	0	1,899,968	9,663,745	408.6%
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>2,436,517</u>	<u>9,663,745</u>	<u>296.6%</u>
<b>Total Expenditures</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>11,242,702</u></u>	<u><u>15,989,045</u></u>	<u><u>42.2%</u></u>

**SUMMARY BY CATEGORY**  
**145 - RED LIGHT CAMERAS**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Judgment, Fines & Forfeits	352,657	460,302	532,737	523,302	-1.8%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-26,637</u>	<u>-26,165</u>	<u>-1.8%</u>
<b>Operating Revenues</b>	<u>352,862</u>	<u>460,539</u>	<u>506,100</u>	<u>497,137</u>	<u>-1.8%</u>
Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,952</u>	<u>- %</u>
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,952</u>	<u>- %</u>
<b>Total Revenues</b>	<u><u>352,862</u></u>	<u><u>460,539</u></u>	<u><u>506,100</u></u>	<u><u>521,089</u></u>	<u><u>3.0%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	<u>352,470</u>	<u>460,512</u>	<u>457,000</u>	<u>517,000</u>	<u>13.1%</u>
<b>Operating Expenditures</b>	<u>352,470</u>	<u>460,512</u>	<u>457,000</u>	<u>517,000</u>	<u>13.1%</u>
Reserves - Operating	<u>0</u>	<u>0</u>	<u>49,100</u>	<u>4,089</u>	<u>-91.7%</u>
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>49,100</u>	<u>4,089</u>	<u>-91.7%</u>
<b>Total Expenditures</b>	<u><u>352,470</u></u>	<u><u>460,512</u></u>	<u><u>506,100</u></u>	<u><u>521,089</u></u>	<u><u>3.0%</u></u>

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

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	0	1,124,395	- %
<i>Non Operating Revenues</i>	0	21,250,000	15,937,500	1,124,395	-92.9%
<b>Total Revenues</b>	<b>0</b>	<b>21,287,423</b>	<b>15,937,500</b>	<b>1,124,395</b>	<b>-92.9%</b>
<b>EXPENDITURES</b>					
Reserves - Capital	0	0	0	1,124,395	- %
<i>Non-Operating Expenditures</i>	0	0	0	1,124,395	- %
<b>Total Expenditures</b>	<b>0</b>	<b>3,628,555</b>	<b>15,937,500</b>	<b>1,124,395</b>	<b>-92.9%</b>

**SUMMARY BY CATEGORY**  
**148-BUILDING FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	7,902,642	6,831,166	5,694,840	7,548,720	32.6%
Charges For Services	122,031	127,051	128,759	137,600	6.9%
Miscellaneous Revenues	60,656	264,500	57,431	105,289	83.3%
Less 5% Statutory Reduction	0	0	-294,052	-389,580	32.5%
<b><i>Operating Revenues</i></b>	<u>8,085,329</u>	<u>7,233,315</u>	<u>5,586,978</u>	<u>7,402,029</u>	<u>32.5%</u>
Fund Balance	0	0	12,185,268	13,500,035	10.8%
<b><i>Non Operating Revenues</i></b>	<u>43,843</u>	<u>0</u>	<u>12,185,268</u>	<u>13,500,035</u>	<u>10.8%</u>
<b>Total Revenues</b>	<b><u>8,129,172</u></b>	<b><u>7,233,315</u></b>	<b><u>17,772,246</u></b>	<b><u>20,902,064</u></b>	<b><u>17.6%</u></b>
<b>EXPENDITURES</b>					
Personal Services	2,167,629	2,655,058	2,886,660	3,398,243	17.7%
Operating Expenses	671,069	360,118	439,929	908,335	106.5%
Capital Outlay	72,234	1,013,212	1,850,136	870,097	-53.0%
<b><i>Operating Expenditures</i></b>	<u>2,910,932</u>	<u>4,028,388</u>	<u>5,176,725</u>	<u>5,176,675</u>	<u>- %</u>
Transfers Out	232,546	388,863	327,132	347,968	6.4%
Reserves - Operating	0	0	758,954	925,758	22.0%
Reserves - Capital	0	0	1,500,000	1,500,000	- %
Reserves - Stability	0	0	10,009,435	12,951,663	29.4%
<b><i>Non-Operating Expenditures</i></b>	<u>232,546</u>	<u>388,863</u>	<u>12,595,521</u>	<u>15,725,389</u>	<u>24.8%</u>
<b>Total Expenditures</b>	<b><u>3,143,478</u></b>	<b><u>4,417,251</u></b>	<b><u>17,772,246</u></b>	<b><u>20,902,064</u></b>	<b><u>17.6%</u></b>

**SUMMARY BY CATEGORY**  
**149-EAST 192 CRA**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	459	1,166	0	1,100	- %
Less 5% Statutory Reduction	0	0	0	-55	- %
<b>Operating Revenues</b>	<u>459</u>	<u>1,166</u>	<u>0</u>	<u>1,045</u>	<u>- %</u>
Transfers In	58,827	126,460	189,064	351,195	85.8%
Fund Balance	0	0	101,556	124,548	22.6%
<b>Non Operating Revenues</b>	<u>58,827</u>	<u>126,460</u>	<u>290,620</u>	<u>475,743</u>	<u>63.7%</u>
<b>Total Revenues</b>	<u><u>59,286</u></u>	<u><u>127,626</u></u>	<u><u>290,620</u></u>	<u><u>476,788</u></u>	<u><u>64.1%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	343	156,392	61,546	248,985	304.6%
<b>Operating Expenditures</b>	<u>343</u>	<u>156,392</u>	<u>61,546</u>	<u>248,985</u>	<u>304.6%</u>
Transfers Out	0	810	2,367	4,317	82.4%
Reserves - Operating	0	0	176,707	173,486	-1.8%
Reserves - Assigned	0	0	0	50,000	- %
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>810</u>	<u>229,074</u>	<u>227,803</u>	<u>-0.6%</u>
<b>Total Expenditures</b>	<u><u>343</u></u>	<u><u>157,202</u></u>	<u><u>290,620</u></u>	<u><u>476,788</u></u>	<u><u>64.1%</u></u>

**SUMMARY BY CATEGORY**  
**150-WEST 192 DEVELOPMENT AUTHORITY**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	7,830	23,918	5,203	22,198	326.6%
Less 5% Statutory Reduction	0	0	-260	-1,110	326.9%
<b>Operating Revenues</b>	<u>7,830</u>	<u>23,918</u>	<u>4,943</u>	<u>21,088</u>	<u>326.6%</u>
Transfers In	1,295,377	2,583,112	2,550,693	4,092,089	60.4%
Fund Balance	0	0	633,864	1,608,160	153.7%
<b>Non Operating Revenues</b>	<u>1,295,377</u>	<u>2,583,112</u>	<u>3,184,557</u>	<u>5,700,249</u>	<u>79.0%</u>
<b>Total Revenues</b>	<u><u>1,303,207</u></u>	<u><u>2,607,030</u></u>	<u><u>3,189,500</u></u>	<u><u>5,721,337</u></u>	<u><u>79.4%</u></u>
<b>EXPENDITURES</b>					
Personal Services	179,767	236,447	350,526	404,040	15.3%
Operating Expenses	218,829	668,930	2,279,103	4,047,061	77.6%
Capital Outlay	0	17,855	3,000	515,000	17,066.7%
<b>Operating Expenditures</b>	<u>398,596</u>	<u>923,231</u>	<u>2,632,629</u>	<u>4,966,101</u>	<u>88.6%</u>
Transfers Out	0	6,688	30,414	55,549	82.6%
Reserves - Operating	0	0	526,457	699,687	32.9%
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>6,688</u>	<u>556,871</u>	<u>755,236</u>	<u>35.6%</u>
<b>Total Expenditures</b>	<u><u>398,596</u></u>	<u><u>929,919</u></u>	<u><u>3,189,500</u></u>	<u><u>5,721,337</u></u>	<u><u>79.4%</u></u>



**SUMMARY BY CATEGORY**  
**151-CDBG FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	1,002,283	997,062	2,144,243	1,486,387	-30.7%
<i>Operating Revenues</i>	1,002,283	997,062	2,144,243	1,486,387	-30.7%
<b>Total Revenues</b>	<b><u>1,007,739</u></b>	<b><u>997,062</u></b>	<b><u>2,144,243</u></b>	<b><u>1,486,387</u></b>	<b><u>-30.7%</u></b>
<b>EXPENDITURES</b>					
Personal Services	134,957	150,855	167,049	166,858	-0.1%
Operating Expenses	726,804	676,984	1,642,194	659,529	-59.8%
<i>Operating Expenditures</i>	861,760	827,839	1,809,243	826,387	-54.3%
Grants and Aids	145,978	165,704	335,000	660,000	97.0%
<i>Non-Operating Expenditures</i>	145,978	165,704	335,000	660,000	97.0%
<b>Total Expenditures</b>	<b><u>1,007,738</u></b>	<b><u>993,543</u></b>	<b><u>2,144,243</u></b>	<b><u>1,486,387</u></b>	<b><u>-30.7%</u></b>

**SUMMARY BY CATEGORY**  
**152-MUNI SVCS TAX UNITS MSTU FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	1,005,376	971,984	1,051,385	1,164,088	10.7%
Less 5% Statutory Reduction	0	0	-52,571	-58,206	10.7%
<b><i>Operating Revenues</i></b>	<u>970,380</u>	<u>977,884</u>	<u>998,814</u>	<u>1,105,882</u>	<u>10.7%</u>
Fund Balance	0	0	376,157	390,633	3.8%
<b><i>Non-Operating Revenues</i></b>	<u>51,476</u>	<u>658</u>	<u>376,157</u>	<u>390,633</u>	<u>3.8%</u>
<b>Total Revenues</b>	<b><u>1,021,857</u></b>	<b><u>978,541</u></b>	<b><u>1,374,971</u></b>	<b><u>1,496,515</u></b>	<b><u>8.8%</u></b>
<b>EXPENDITURES</b>					
Operating Expenses	975,219	886,379	1,180,525	1,231,311	4.3%
Capital Outlay	0	0	65,870	65,870	- %
<b><i>Operating Expenditures</i></b>	<u>975,219</u>	<u>886,379</u>	<u>1,246,395</u>	<u>1,297,181</u>	<u>4.1%</u>
Transfers Out	77,031	86,110	86,464	91,581	5.9%
Reserves - Operating	0	0	42,112	64,113	52.2%
Reserves - Stability	0	0	0	43,640	- %
<b><i>Non-Operating Expenditures</i></b>	<u>77,031</u>	<u>86,110</u>	<u>128,576</u>	<u>199,334</u>	<u>55.0%</u>
<b>Total Expenditures</b>	<b><u>1,052,249</u></b>	<b><u>972,489</u></b>	<b><u>1,374,971</u></b>	<b><u>1,496,515</u></b>	<b><u>8.8%</u></b>

**SUMMARY BY CATEGORY**  
**153-MUNI SVCS BENEFIT UNITS MSBU FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	33,015	34,070	35,438	43,723	23.4%
Less 5% Statutory Reduction	<u>0</u>	<u>0</u>	<u>-1,771</u>	<u>-2,186</u>	<u>23.4%</u>
<b><i>Operating Revenues</i></b>	<b>33,261</b>	<b>34,305</b>	<b>33,667</b>	<b>41,537</b>	<b>23.4%</b>
Fund Balance	<u>0</u>	<u>0</u>	<u>25,571</u>	<u>35,599</u>	<u>39.2%</u>
<b><i>Non Operating Revenues</i></b>	<b>0</b>	<b>0</b>	<b>25,571</b>	<b>35,599</b>	<b>39.2%</b>
<b>Total Revenues</b>	<b><u>33,261</u></b>	<b><u>34,305</u></b>	<b><u>59,238</u></b>	<b><u>77,136</u></b>	<b><u>30.2%</u></b>
<b>EXPENDITURES</b>					
Operating Expenses	<u>24,800</u>	<u>25,985</u>	<u>29,916</u>	<u>35,769</u>	<u>19.6%</u>
<b><i>Operating Expenditures</i></b>	<b>24,800</b>	<b>25,985</b>	<b>29,916</b>	<b>35,769</b>	<b>19.6%</b>
Transfers Out	8,002	8,052	8,102	8,157	0.7%
Reserves - Operating	0	0	3,154	3,175	0.7%
Reserves - Restricted	<u>0</u>	<u>0</u>	<u>18,066</u>	<u>30,035</u>	<u>66.3%</u>
<b><i>Non-Operating Expenditures</i></b>	<b>8,002</b>	<b>8,052</b>	<b>29,322</b>	<b>41,367</b>	<b>41.1%</b>
<b>Total Expenditures</b>	<b><u>32,802</u></b>	<b><u>34,037</u></b>	<b><u>59,238</u></b>	<b><u>77,136</u></b>	<b><u>30.2%</u></b>

**SUMMARY BY CATEGORY**  
**154-CONSTITUTIONAL GAS TAX FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	4,030,324	4,100,006	4,173,813	4,292,348	2.8%
Miscellaneous Revenues	22,075	14,687	0	14,994	- %
Less 5% Statutory Reduction	0	0	-208,691	-215,367	3.2%
<b>Operating Revenues</b>	<u>4,052,399</u>	<u>4,114,693</u>	<u>3,965,122</u>	<u>4,091,975</u>	<u>3.2%</u>
Transfers In	4,772,929	4,195,685	4,232,832	2,732,832	-35.4%
Fund Balance	0	0	1,488,431	3,105,245	108.6%
<b>Non Operating Revenues</b>	<u>4,772,929</u>	<u>4,195,685</u>	<u>5,721,263</u>	<u>5,838,077</u>	<u>2.0%</u>
<b>Total Revenues</b>	<u><u>8,825,328</u></u>	<u><u>8,310,378</u></u>	<u><u>9,686,385</u></u>	<u><u>9,930,052</u></u>	<u><u>2.5%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	6,784,134	8,175,332	7,529,693	8,050,000	6.9%
Capital Outlay	1,243,961	1,354,765	2,149,793	1,873,153	-12.9%
<b>Operating Expenditures</b>	<u>8,028,095</u>	<u>9,530,098</u>	<u>9,679,486</u>	<u>9,923,153</u>	<u>2.5%</u>
Transfers Out	5,338	6,899	6,899	6,899	- %
<b>Non-Operating Expenditures</b>	<u>5,338</u>	<u>6,899</u>	<u>6,899</u>	<u>6,899</u>	<u>- %</u>
<b>Total Expenditures</b>	<u><u>8,033,433</u></u>	<u><u>9,536,997</u></u>	<u><u>9,686,385</u></u>	<u><u>9,930,052</u></u>	<u><u>2.5%</u></u>

**SUMMARY BY CATEGORY**  
**155-WEST 192 MSBU PHASE I**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	2,369,243	2,256,603	2,467,577	2,840,254	15.1%
Miscellaneous Revenues	269,837	259,784	104,758	65,160	-37.8%
Less 5% Statutory Reduction	0	0	-128,617	-145,271	12.9%
<b><i>Operating Revenues</i></b>	<u>2,639,080</u>	<u>2,516,387</u>	<u>2,443,718</u>	<u>2,760,143</u>	12.9%
Fund Balance	0	0	1,909,402	916,396	-52.0%
<b><i>Non Operating Revenues</i></b>	<u>48,738</u>	<u>209,735</u>	<u>1,909,402</u>	<u>916,396</u>	-52.0%
<b>Total Revenues</b>	<b><u>2,687,818</u></b>	<b><u>2,726,123</u></b>	<b><u>4,353,120</u></b>	<b><u>3,676,539</u></b>	<b>-15.5%</b>
<b>EXPENDITURES</b>					
Personal Services	148,022	159,698	162,426	208,246	28.2%
Operating Expenses	2,083,337	2,175,450	2,482,059	2,787,628	12.3%
Capital Outlay	188,965	17,892	1,500	30,000	1,900.0%
<b><i>Operating Expenditures</i></b>	<u>2,420,324</u>	<u>2,353,040</u>	<u>2,645,985</u>	<u>3,025,874</u>	14.4%
Transfers Out	55,450	102,327	91,910	211,577	130.2%
Reserves - Operating	0	0	665,031	439,088	-34.0%
<b><i>Non-Operating Expenditures</i></b>	<u>55,450</u>	<u>102,327</u>	<u>1,707,135</u>	<u>650,665</u>	-61.9%
<b>Total Expenditures</b>	<b><u>2,475,774</u></b>	<b><u>2,455,367</u></b>	<b><u>4,353,120</u></b>	<b><u>3,676,539</u></b>	<b>-15.5%</b>

**SUMMARY BY CATEGORY**  
**156-FEDERAL AND STATE GRANTS FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	2,488,587	2,345,272	25,631,777	42,741,058	66.8%
<i>Operating Revenues</i>	2,488,587	2,345,784	25,631,777	42,741,058	66.8%
<b>Total Revenues</b>	<b>2,488,587</b>	<b>2,345,784</b>	<b>25,631,777</b>	<b>42,741,058</b>	<b>66.8%</b>
<b>EXPENDITURES</b>					
Personal Services	157,871	174,708	223,974	235,139	5.0%
Operating Expenses	148,194	692,900	260,941	185,926	-28.7%
Capital Outlay	2,018,654	1,374,634	25,027,311	41,987,996	67.8%
<i>Operating Expenditures</i>	2,324,719	2,242,242	25,512,226	42,409,061	66.2%
Grants and Aids	109,684	41,722	90,036	331,997	268.7%
<i>Non-Operating Expenditures</i>	163,868	103,542	119,551	331,997	177.7%
<b>Total Expenditures</b>	<b>2,488,587</b>	<b>2,345,784</b>	<b>25,631,777</b>	<b>42,741,058</b>	<b>66.8%</b>

**SUMMARY BY CATEGORY**  
**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS**

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Adopted FY 2017</b>	<b>Adopted FY 2018</b>	<b>Percent Change</b>
<b>REVENUES</b>					
Charges For Services	544,764	457,934	746,330	787,621	5.5%
Judgment, Fines & Forfeits	544,278	482,010	544,278	357,148	-34.4%
Miscellaneous Revenues	32,826	35,425	27,244	31,657	16.2%
Less 5% Statutory Reduction	0	0	-65,893	-58,821	-10.7%
<b>Operating Revenues</b>	<b>1,121,868</b>	<b>975,369</b>	<b>1,251,959</b>	<b>1,117,605</b>	<b>-10.7%</b>
Transfers In	735,568	667,583	1,068,281	681,268	-36.2%
Fund Balance	0	0	2,156,928	2,059,212	-4.5%
<b>Non Operating Revenues</b>	<b>735,568</b>	<b>667,583</b>	<b>3,225,209</b>	<b>2,740,480</b>	<b>-15.0%</b>
<b>Total Revenues</b>	<b>1,857,436</b>	<b>1,642,952</b>	<b>4,477,168</b>	<b>3,858,085</b>	<b>-13.8%</b>
<b>EXPENDITURES</b>					
Personal Services	204,319	224,041	293,459	334,705	14.1%
Operating Expenses	1,498,939	1,245,574	1,917,892	1,726,242	-10.0%
Capital Outlay	0	0	1,386,599	1,391,600	0.4%
<b>Operating Expenditures</b>	<b>1,703,258</b>	<b>1,469,616</b>	<b>3,597,950</b>	<b>3,452,547</b>	<b>-4.0%</b>
Transfers Out	91,663	99,837	126,530	157,917	24.8%
Reserves - Operating	0	0	534,294	247,621	-53.7%
<b>Non-Operating Expenditures</b>	<b>91,663</b>	<b>99,837</b>	<b>879,218</b>	<b>405,538</b>	<b>-53.9%</b>
<b>Total Expenditures</b>	<b>1,794,921</b>	<b>1,569,453</b>	<b>4,477,168</b>	<b>3,858,085</b>	<b>-13.8%</b>

**SUMMARY BY CATEGORY**  
**168-SECTION 8 FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	11,954,208	13,181,670	13,269,624	13,918,320	4.9%
Miscellaneous Revenues	14,203	54,140	1,200	24,040	1,903.3%
Less 5% Statutory Reduction	0	0	-60	-1,202	1,903.3%
<b><i>Operating Revenues</i></b>	<u>11,968,411</u>	<u>13,235,810</u>	<u>13,270,764</u>	<u>13,941,158</u>	5.1%
Fund Balance	0	0	1,375,057	879,350	-36.0%
<b><i>Non Operating Revenues</i></b>	<u>5,822</u>	<u>0</u>	<u>1,375,057</u>	<u>879,350</u>	-36.0%
<b>Total Revenues</b>	<u><u>11,974,233</u></u>	<u><u>13,235,810</u></u>	<u><u>14,645,821</u></u>	<u><u>14,820,508</u></u>	<u><u>1.2%</u></u>
<b>EXPENDITURES</b>					
Personal Services	470,747	584,859	660,680	744,254	12.6%
Operating Expenses	11,067,477	12,226,002	13,985,141	14,020,254	0.3%
Capital Outlay	0	0	0	56,000	- %
<b><i>Operating Expenditures</i></b>	<u>11,538,224</u>	<u>12,810,861</u>	<u>14,645,821</u>	<u>14,820,508</u>	1.2%
<b>Total Expenditures</b>	<u><u>11,538,224</u></u>	<u><u>12,810,861</u></u>	<u><u>14,645,821</u></u>	<u><u>14,820,508</u></u>	<u><u>1.2%</u></u>



**SUMMARY BY CATEGORY**  
**177-FIRE IMPACT FEE FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	994,635	1,595,155	673,988	643,906	-4.5%
Miscellaneous Revenues	15,184	12,839	6,733	5,000	-25.7%
Less 5% Statutory Reduction	0	0	-34,036	-32,445	-4.7%
<b>Operating Revenues</b>	<u>1,010,759</u>	<u>1,609,831</u>	<u>646,685</u>	<u>616,461</u>	<u>-4.7%</u>
Fund Balance	0	0	2,060,418	2,661,286	29.2%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>2,060,418</u>	<u>2,661,286</u>	<u>29.2%</u>
<b>Total Revenues</b>	<u><u>1,010,759</u></u>	<u><u>1,609,831</u></u>	<u><u>2,707,103</u></u>	<u><u>3,277,747</u></u>	<u><u>21.1%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	809	31,221	2,200	22,369	916.8%
Capital Outlay	99,428	2,218,830	989,940	3,161,591	219.4%
<b>Operating Expenditures</b>	<u>100,237</u>	<u>2,250,051</u>	<u>992,140</u>	<u>3,183,960</u>	<u>220.9%</u>
Transfers Out	6,057	6,379	25,667	41,345	61.1%
Reserves - Capital	0	0	1,689,296	52,442	-96.9%
<b>Non-Operating Expenditures</b>	<u>6,057</u>	<u>6,379</u>	<u>1,714,963</u>	<u>93,787</u>	<u>-94.5%</u>
<b>Total Expenditures</b>	<u><u>106,294</u></u>	<u><u>2,256,430</u></u>	<u><u>2,707,103</u></u>	<u><u>3,277,747</u></u>	<u><u>21.1%</u></u>

**SUMMARY BY CATEGORY**  
**178-PARKS IMPACT FEE FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	2,006,699	3,111,457	3,168,286	2,635,998	-16.8%
Charges For Services	1,041	1,726	1,475	769	-47.9%
Miscellaneous Revenues	38,534	51,386	0	35,000	- %
Less 5% Statutory Reduction	0	0	-158,488	-133,588	-15.7%
<b>Operating Revenues</b>	<u>2,046,274</u>	<u>3,164,569</u>	<u>3,011,273</u>	<u>2,538,179</u>	-15.7%
Fund Balance	0	0	8,221,596	4,191,707	-49.0%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>8,221,596</u>	<u>4,191,707</u>	-49.0%
<b>Total Revenues</b>	<u><u>2,046,274</u></u>	<u><u>3,164,569</u></u>	<u><u>11,232,869</u></u>	<u><u>6,729,886</u></u>	<u><u>-40.1%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	74,785	74,305	158,100	108,100	-31.6%
Capital Outlay	180,985	2,290,548	8,404,570	2,513,851	-70.1%
<b>Operating Expenditures</b>	<u>255,770</u>	<u>2,364,853</u>	<u>8,562,670</u>	<u>2,621,951</u>	-69.4%
Transfers Out	24,241	21,888	116,443	136,235	17.0%
Reserves - Capital	0	0	2,553,756	3,971,700	55.5%
<b>Non-Operating Expenditures</b>	<u>24,241</u>	<u>21,888</u>	<u>2,670,199</u>	<u>4,107,935</u>	53.8%
<b>Total Expenditures</b>	<u><u>280,011</u></u>	<u><u>2,386,741</u></u>	<u><u>11,232,869</u></u>	<u><u>6,729,886</u></u>	<u><u>-40.1%</u></u>

**SUMMARY BY CATEGORY**  
**180-INMATE WELFARE FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Charges For Services	61,322	62,608	60,800	70,028	15.2%
Miscellaneous Revenues	259,687	315,195	252,000	804,300	219.2%
Less 5% Statutory Reduction	0	0	-3,040	-3,502	15.2%
<b>Operating Revenues</b>	<u>321,009</u>	<u>377,803</u>	<u>309,760</u>	<u>870,826</u>	<u>181.1%</u>
Fund Balance	0	0	209,127	219,999	5.2%
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>209,127</u>	<u>219,999</u>	<u>5.2%</u>
<b>Total Revenues</b>	<u><u>321,009</u></u>	<u><u>377,803</u></u>	<u><u>518,887</u></u>	<u><u>1,090,825</u></u>	<u><u>110.2%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	270,337	304,782	395,835	401,510	1.4%
Capital Outlay	1,269	7,395	1,100	13,602	1,136.5%
<b>Operating Expenditures</b>	<u>271,606</u>	<u>312,177</u>	<u>396,935</u>	<u>415,112</u>	<u>4.6%</u>
Transfers Out	15,632	31,859	53,239	34,177	-35.8%
Reserves - Operating	0	0	68,713	120,720	75.7%
Reserves - Stability	0	0	0	520,816	-%
<b>Non-Operating Expenditures</b>	<u>15,632</u>	<u>31,859</u>	<u>121,952</u>	<u>675,713</u>	<u>454.1%</u>
<b>Total Expenditures</b>	<u><u>287,238</u></u>	<u><u>344,036</u></u>	<u><u>518,887</u></u>	<u><u>1,090,825</u></u>	<u><u>110.2%</u></u>

**SUMMARY BY CATEGORY**  
**184-ROAD IMPACT FEE ZONE 4**

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	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	0	63,001	- %
<i>Non Operating Revenues</i>	0	0	0	63,001	- %
<b>Total Revenues</b>	<b>2,164</b>	<b>8,365</b>	<b>0</b>	<b>63,001</b>	<b>- %</b>
<b>EXPENDITURES</b>					
Capital Outlay	16,454	303,917	0	63,001	- %
<i>Operating Expenditures</i>	16,454	303,917	0	63,001	- %
<b>Total Expenditures</b>	<b>19,381</b>	<b>303,917</b>	<b>0</b>	<b>63,001</b>	<b>- %</b>

**SUMMARY BY CATEGORY**  
**189 - SECOND LOCAL OPTION FUEL TAX FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Taxes	0	0	8,757,208	8,557,534	-2.3%
Less 5% Statutory Reduction	0	0	-437,860	-427,877	-2.3%
<b>Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>8,319,348</u>	<u>8,129,657</u>	-2.3%
Transfers In	0	0	0	1,228,107	- %
Fund Balance	0	0	0	1,240,136	- %
<b>Non Operating Revenues</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,468,243</u>	- %
<b>Total Revenues</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>8,319,348</u></u>	<u><u>10,597,900</u></u>	<u><u>27.4%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	0	0	7,327,909	9,118,639	24.4%
<b>Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>7,327,909</u>	<u>9,118,639</u>	24.4%
Reserves - Operating	0	0	991,439	1,479,261	49.2%
<b>Non-Operating Expenditures</b>	<u>0</u>	<u>0</u>	<u>991,439</u>	<u>1,479,261</u>	49.2%
<b>Total Expenditures</b>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>8,319,348</u></u>	<u><u>10,597,900</u></u>	<u><u>27.4%</u></u>

SUMMARY BY CATEGORY - DEBT SERVICE FUND GROUP

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	3,123,398	3,238,802	3,012,707	3,450,463	14.5%
PY Delinquent Ad Valorem Tax	13,040	1,468	0	0	- %
Permits, Fees & Special Assessments	674,304	679,497	654,698	649,165	-0.8%
Intergovernmental Revenue	2,546,295	2,264,280	2,556,004	2,029,744	-20.6%
Miscellaneous Revenues	214,657	99,894	114,795	71,221	-38.0%
Less 5% Statutory Reduction	0	0	-314,729	-310,029	-1.5%
<b>Operating Revenues</b>	<u>6,571,693</u>	<u>6,283,941</u>	<u>6,023,475</u>	<u>5,890,564</u>	<u>-2.2%</u>
Transfers In	29,958,987	36,729,030	35,396,159	35,740,002	1.0%
Other Sources	35,118,763	46,085,502	0	0	- %
Fund Balance	0	0	46,039,120	43,596,817	-5.3%
<b>Non Operating Revenues</b>	<u>65,077,750</u>	<u>82,814,532</u>	<u>81,435,279</u>	<u>79,336,819</u>	<u>-2.6%</u>
<b>Total Revenues</b>	<u><u>71,649,444</u></u>	<u><u>89,098,473</u></u>	<u><u>87,458,754</u></u>	<u><u>85,227,383</u></u>	<u><u>-2.6%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	0	63,857	57,227	65,672	14.8%
<b>Operating Expenditures</b>	<u>0</u>	<u>63,857</u>	<u>57,227</u>	<u>65,672</u>	<u>14.8%</u>
Debt Service	72,551,500	84,354,862	40,158,726	37,068,988	-7.7%
Transfers Out	0	3,587,088	0	4,751,506	- %
Reserves - Debt	0	0	47,242,801	43,341,217	-8.3%
<b>Non-Operating Expenditures</b>	<u>72,551,500</u>	<u>87,941,950</u>	<u>87,401,527</u>	<u>85,161,711</u>	<u>-2.6%</u>
<b>Total Expenditures</b>	<u><u>72,551,500</u></u>	<u><u>88,005,807</u></u>	<u><u>87,458,754</u></u>	<u><u>85,227,383</u></u>	<u><u>-2.6%</u></u>

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

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	0	220,413	303,111	1,207,777	298.5%
Less 5% Statutory Reduction	0	0	-15,185	-60,389	297.7%
<b>Operating Revenues</b>	89	221,088	288,506	1,147,388	297.7%
Fund Balance	0	0	192,406	196,433	2.1%
<b>Non Operating Revenues</b>	75,430	149,605	192,406	196,433	2.1%
<b>Total Revenues</b>	<b>75,519</b>	<b>370,693</b>	<b>480,912</b>	<b>1,343,821</b>	<b>179.4%</b>
<b>EXPENDITURES</b>					
Operating Expenses	0	4,053	5,754	22,140	284.8%
<b>Operating Expenditures</b>	0	4,053	5,754	22,140	284.8%
Debt Service	67,766	164,614	278,725	281,500	1.0%
Reserves - Debt	0	0	196,433	1,040,181	429.5%
<b>Non-Operating Expenditures</b>	67,766	164,614	475,158	1,321,681	178.2%
<b>Total Expenditures</b>	<b>67,766</b>	<b>168,667</b>	<b>480,912</b>	<b>1,343,821</b>	<b>179.4%</b>

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

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	2,334,100	2,409,300	3.2%
<i>Non Operating Revenues</i>	3,129,609	46,841,738	3,533,100	2,409,300	-31.8%
<b>Total Revenues</b>	<b><u>3,156,034</u></b>	<b><u>46,841,738</u></b>	<b><u>3,539,750</u></b>	<b><u>2,409,300</u></b>	<b><u>-31.9%</u></b>
<b>EXPENDITURES</b>					
Debt Service	3,186,581	46,820,637	1,130,450	1,183,575	4.7%
Transfers Out	0	2,989,259	0	43,975	- %
Reserves - Debt	0	0	2,409,300	1,181,750	-51.0%
<i>Non-Operating Expenditures</i>	3,186,581	49,809,896	3,539,750	2,409,300	-31.9%
<b>Total Expenditures</b>	<b><u>3,186,581</u></b>	<b><u>49,809,896</u></b>	<b><u>3,539,750</u></b>	<b><u>2,409,300</u></b>	<b><u>-31.9%</u></b>



**SUMMARY BY CATEGORY**  
**204-TDT TAX BONDS SERIES 2012**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	322,908	349,707	300,000	300,000	- %
Miscellaneous Revenues	7,369	7,266	4,773	4,524	-5.2%
Less 5% Statutory Reduction	0	0	-15,239	-15,226	-0.1%
<b><i>Operating Revenues</i></b>	<u>330,276</u>	<u>356,973</u>	<u>289,534</u>	<u>289,298</u>	<u>-0.1%</u>
Transfers In	518,685	644,224	643,740	644,414	0.1%
Fund Balance	0	0	1,508,454	1,514,767	0.4%
<b><i>Non Operating Revenues</i></b>	<u>518,685</u>	<u>644,224</u>	<u>2,152,194</u>	<u>2,159,181</u>	<u>0.3%</u>
<b>Total Revenues</b>	<u><u>848,961</u></u>	<u><u>1,001,197</u></u>	<u><u>2,441,728</u></u>	<u><u>2,448,479</u></u>	<u><u>0.3%</u></u>
<b>EXPENDITURES</b>					
Debt Service	929,310	928,414	926,961	928,493	0.2%
Reserves - Debt	0	0	1,514,767	1,519,986	0.3%
<b><i>Non-Operating Expenditures</i></b>	<u>929,310</u>	<u>928,414</u>	<u>2,441,728</u>	<u>2,448,479</u>	<u>0.3%</u>
<b>Total Expenditures</b>	<u><u>929,310</u></u>	<u><u>928,414</u></u>	<u><u>2,441,728</u></u>	<u><u>2,448,479</u></u>	<u><u>0.3%</u></u>

**SUMMARY BY CATEGORY**  
**210-W 192 PHASE IIC**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	351,396	329,790	354,698	349,165	-1.6%
Miscellaneous Revenues	12,975	4,048	1,486	1,794	20.7%
Less 5% Statutory Reduction	0	0	-17,809	-17,548	-1.5%
<b><i>Operating Revenues</i></b>	<u>364,372</u>	<u>333,838</u>	<u>338,375</u>	<u>333,411</u>	-1.5%
Fund Balance	0	0	428,725	531,384	23.9%
<b><i>Non Operating Revenues</i></b>	<u>0</u>	<u>0</u>	<u>428,725</u>	<u>531,384</u>	23.9%
<b>Total Revenues</b>	<u><u>364,372</u></u>	<u><u>333,838</u></u>	<u><u>767,100</u></u>	<u><u>864,795</u></u>	<u><u>12.7%</u></u>
<b>EXPENDITURES</b>					
Debt Service	416,350	362,981	335,250	443,713	32.4%
Reserves - Debt	0	0	431,850	421,082	-2.5%
<b><i>Non-Operating Expenditures</i></b>	<u>416,350</u>	<u>362,981</u>	<u>767,100</u>	<u>864,795</u>	12.7%
<b>Total Expenditures</b>	<u><u>416,350</u></u>	<u><u>362,981</u></u>	<u><u>767,100</u></u>	<u><u>864,795</u></u>	<u><u>12.7%</u></u>

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

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	716	185	4,345	4,314	-0.7%
Less 5% Statutory Reduction	0	0	-217	-216	-0.5%
<i>Operating Revenues</i>	<u>716</u>	<u>185</u>	<u>4,128</u>	<u>4,098</u>	-0.7%
Transfers In	0	4,356,029	2,861,989	3,322,171	16.1%
Fund Balance	0	0	1,448,287	1,438,135	-0.7%
<i>Non Operating Revenues</i>	<u>503,763</u>	<u>4,356,029</u>	<u>4,310,276</u>	<u>4,760,306</u>	10.4%
<b>Total Revenues</b>	<b><u>504,479</u></b>	<b><u>4,356,214</u></b>	<b><u>4,314,404</u></b>	<b><u>4,764,404</u></b>	<b>10.4%</b>
<b>EXPENDITURES</b>					
Debt Service	494,327	2,918,084	2,876,269	2,876,269	-
Reserves - Debt	0	0	1,438,135	1,888,135	31.3%
<i>Non-Operating Expenditures</i>	<u>494,327</u>	<u>2,918,084</u>	<u>4,314,404</u>	<u>4,764,404</u>	10.4%
<b>Total Expenditures</b>	<b><u>494,327</u></b>	<b><u>2,918,084</u></b>	<b><u>4,314,404</u></b>	<b><u>4,764,404</u></b>	<b>10.4%</b>

**SUMMARY BY CATEGORY**  
**234-LTD GO BONDS 2006**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	1,044,124	860,075	-17.6%
<i>Non Operating Revenues</i>	8,369,570	0	1,044,124	860,075	-17.6%
<b>Total Revenues</b>	<b><u>9,361,924</u></b>	<b><u>859,404</u></b>	<b><u>1,670,181</u></b>	<b><u>860,075</u></b>	<b><u>-48.5%</u></b>
<b>EXPENDITURES</b>					
Debt Service	9,549,426	831,629	830,542	827,444	-0.4%
Transfers Out	0	149,605	0	32,631	- %
<i>Non-Operating Expenditures</i>	9,549,426	981,234	1,657,667	860,075	-48.1%
<b>Total Expenditures</b>	<b><u>9,549,426</u></b>	<b><u>998,429</u></b>	<b><u>1,670,181</u></b>	<b><u>860,075</u></b>	<b><u>-48.5%</u></b>

**SUMMARY BY CATEGORY**  
**235-INFRA SALES SURTAX SERIES 2007**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	4,456,225	4,548,225	2.1%
<i>Non Operating Revenues</i>	32,313,273	5,093,050	9,535,575	4,548,225	-52.3%
<b>Total Revenues</b>	<b>32,334,820</b>	<b>5,093,050</b>	<b>9,548,276</b>	<b>4,548,225</b>	<b>-52.4%</b>
<b>EXPENDITURES</b>					
Debt Service	32,253,181	5,003,150	5,000,050	4,105,225	-17.9%
Transfers Out	0	448,224	0	443,000	- %
<i>Non-Operating Expenditures</i>	32,253,181	5,451,374	9,548,276	4,548,225	-52.4%
<b>Total Expenditures</b>	<b>32,253,181</b>	<b>5,451,374</b>	<b>9,548,276</b>	<b>4,548,225</b>	<b>-52.4%</b>

**SUMMARY BY CATEGORY**  
**236-CAPITAL IMPROVEMENT BOND SERIES 2009**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Intergovernmental Revenue	2,046,291	2,055,945	2,056,000	2,029,744	-1.3%
Miscellaneous Revenues	61,630	61,563	43,602	43,802	0.5%
Less 5% Statutory Reduction	0	0	-102,800	-103,677	0.9%
<b><i>Operating Revenues</i></b>	<u>2,107,920</u>	<u>2,117,508</u>	<u>1,996,802</u>	<u>1,969,869</u>	-1.3%
Transfers In	7,100,995	8,119,353	8,175,078	8,181,272	0.1%
Fund Balance	0	0	14,533,919	14,600,678	0.5%
<b><i>Non Operating Revenues</i></b>	<u>7,100,995</u>	<u>8,119,353</u>	<u>22,708,997</u>	<u>22,781,950</u>	0.3%
<b>Total Revenues</b>	<u><u>9,208,915</u></u>	<u><u>10,236,861</u></u>	<u><u>24,705,799</u></u>	<u><u>24,751,819</u></u>	<u><u>0.2%</u></u>
<b>EXPENDITURES</b>					
Debt Service	10,111,417	10,122,892	10,128,511	10,113,205	-0.2%
Reserves - Debt	0	0	14,577,288	14,638,614	0.4%
<b><i>Non-Operating Expenditures</i></b>	<u>10,111,417</u>	<u>10,122,892</u>	<u>24,705,799</u>	<u>24,751,819</u>	0.2%
<b>Total Expenditures</b>	<u><u>10,111,417</u></u>	<u><u>10,122,892</u></u>	<u><u>24,705,799</u></u>	<u><u>24,751,819</u></u>	<u><u>0.2%</u></u>

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

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	<u>0</u>	<u>0</u>	<u>7,766,200</u>	<u>4,231,900</u>	-45.5%
<i>Non Operating Revenues</i>	<u>4,172,971</u>	<u>4,236,907</u>	<u>11,957,316</u>	<u>4,231,900</u>	-64.6%
<b>Total Revenues</b>	<b><u>4,205,478</u></b>	<b><u>4,241,907</u></b>	<b><u>11,979,450</u></b>	<b><u>4,231,900</u></b>	<b><u>-64.7%</u></b>
<b>EXPENDITURES</b>					
Transfers Out	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,231,900</u>	- %
<i>Non-Operating Expenditures</i>	<u>4,172,500</u>	<u>4,175,525</u>	<u>11,979,450</u>	<u>4,231,900</u>	-64.7%
<b>Total Expenditures</b>	<b><u>4,172,500</u></b>	<b><u>4,175,525</u></b>	<b><u>11,979,450</u></b>	<b><u>4,231,900</u></b>	<b><u>-64.7%</u></b>

**SUMMARY BY CATEGORY**  
**238-GO BONDS 2010**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Current Ad Valorem Taxes	2,145,774	2,160,974	2,050,589	2,242,686	9.4%
Less 5% Statutory Reduction	0	0	-102,529	-112,134	9.4%
<b>Operating Revenues</b>	<u>2,170,109</u>	<u>2,165,031</u>	<u>1,948,060</u>	<u>2,130,552</u>	9.4%
Fund Balance	0	0	1,970,492	1,824,759	-7.4%
<b>Non Operating Revenues</b>	<u>0</u>	<u>821</u>	<u>1,970,492</u>	<u>1,824,759</u>	-7.4%
<b>Total Revenues</b>	<u><u>2,170,109</u></u>	<u><u>2,165,852</u></u>	<u><u>3,918,552</u></u>	<u><u>3,955,311</u></u>	<u><u>0.9%</u></u>
<b>EXPENDITURES</b>					
Operating Expenses	0	42,609	38,959	43,532	11.7%
<b>Operating Expenditures</b>	<u>0</u>	<u>42,609</u>	<u>38,959</u>	<u>43,532</u>	11.7%
Debt Service	2,055,434	2,053,734	2,054,719	2,053,319	-0.1%
Reserves - Debt	0	0	1,824,874	1,858,460	1.8%
<b>Non-Operating Expenditures</b>	<u>2,055,434</u>	<u>2,053,734</u>	<u>3,879,593</u>	<u>3,911,779</u>	0.8%
<b>Total Expenditures</b>	<u><u>2,055,434</u></u>	<u><u>2,096,343</u></u>	<u><u>3,918,552</u></u>	<u><u>3,955,311</u></u>	<u><u>0.9%</u></u>



**SUMMARY BY CATEGORY**  
**239-INFRA S TAX REV REFUNDING 2011**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Transfers In	3,767,706	3,754,594	3,758,304	3,771,426	0.3%
Fund Balance	0	0	3,248,059	3,305,313	1.8%
<i>Non Operating Revenues</i>	<u>3,767,706</u>	<u>3,754,594</u>	<u>7,006,363</u>	<u>7,076,739</u>	<u>1.0%</u>
<b>Total Revenues</b>	<b><u><u>3,780,327</u></u></b>	<b><u><u>3,754,594</u></u></b>	<b><u><u>7,006,363</u></u></b>	<b><u><u>7,076,739</u></u></b>	<b><u><u>1.0%</u></u></b>
 <b>EXPENDITURES</b>					
Debt Service	3,732,125	3,705,675	3,701,050	3,701,176	- %
Reserves - Debt	0	0	3,305,313	3,375,563	2.1%
<i>Non-Operating Expenditures</i>	<u>3,732,125</u>	<u>3,705,675</u>	<u>7,006,363</u>	<u>7,076,739</u>	<u>1.0%</u>
<b>Total Expenditures</b>	<b><u><u>3,732,125</u></u></b>	<b><u><u>3,705,675</u></u></b>	<b><u><u>7,006,363</u></u></b>	<b><u><u>7,076,739</u></u></b>	<b><u><u>1.0%</u></u></b>

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

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	12,631	13,464	12,139	12,286	1.2%
Less 5% Statutory Reduction	0	0	-25,607	-614	-97.6%
<i>Operating Revenues</i>	<u>512,635</u>	<u>221,799</u>	<u>486,536</u>	<u>11,672</u>	<u>-97.6%</u>
Transfers In	5,026,954	5,047,928	5,059,595	5,537,209	9.4%
Fund Balance	0	0	4,046,316	4,095,416	1.2%
<i>Non Operating Revenues</i>	<u>5,026,954</u>	<u>5,047,928</u>	<u>9,105,911</u>	<u>9,632,625</u>	<u>5.8%</u>
<b>Total Revenues</b>	<u><u>5,539,589</u></u>	<u><u>5,269,727</u></u>	<u><u>9,592,447</u></u>	<u><u>9,644,297</u></u>	<u><u>0.5%</u></u>
<b>EXPENDITURES</b>					
Debt Service	5,511,356	5,496,831	5,497,031	5,480,006	-0.3%
Reserves - Debt	0	0	4,095,416	4,164,291	1.7%
<i>Non-Operating Expenditures</i>	<u>5,511,356</u>	<u>5,496,831</u>	<u>9,592,447</u>	<u>9,644,297</u>	<u>0.5%</u>
<b>Total Expenditures</b>	<u><u>5,511,356</u></u>	<u><u>5,496,831</u></u>	<u><u>9,592,447</u></u>	<u><u>9,644,297</u></u>	<u><u>0.5%</u></u>

**SUMMARY BY CATEGORY**  
**241-INFRASTRUCTURE SALES SURTAX SERIES 2015**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	123	0	1,949	1,967	0.9%
Less 5% Statutory Reduction	0	0	-97	-98	1.0%
<b>Operating Revenues</b>	<u>123</u>	<u>0</u>	<u>1,852</u>	<u>1,869</u>	<u>0.9%</u>
Transfers In	0	1,367,673	919,692	921,563	0.2%
Fund Balance	0	0	649,724	655,772	0.9%
<b>Non Operating Revenues</b>	<u>98,794</u>	<u>1,367,673</u>	<u>1,569,416</u>	<u>1,577,335</u>	<u>0.5%</u>
<b>Total Revenues</b>	<u><u>98,917</u></u>	<u><u>1,367,673</u></u>	<u><u>1,571,268</u></u>	<u><u>1,579,204</u></u>	<u><u>0.5%</u></u>
<b>EXPENDITURES</b>					
Debt Service	71,726	745,139	915,496	917,488	0.2%
Reserves - Debt	0	0	655,772	661,716	0.9%
<b>Non-Operating Expenditures</b>	<u>71,726</u>	<u>745,139</u>	<u>1,571,268</u>	<u>1,579,204</u>	<u>0.5%</u>
<b>Total Expenditures</b>	<u><u>71,726</u></u>	<u><u>745,139</u></u>	<u><u>1,571,268</u></u>	<u><u>1,579,204</u></u>	<u><u>0.5%</u></u>

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

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Miscellaneous Revenues	0	579	2,253	2,534	12.5%
Less 5% Statutory Reduction	0	0	-113	-127	12.4%
<b><i>Operating Revenues</i></b>	<u>0</u>	<u>579</u>	<u>2,140</u>	<u>2,407</u>	<u>12.5%</u>
Transfers In	0	750,839	1,687,847	1,687,581	- %
Fund Balance	0	0	750,839	844,694	12.5%
<b><i>Non Operating Revenues</i></b>	<u>0</u>	<u>1,127,611</u>	<u>2,438,686</u>	<u>2,532,275</u>	<u>3.8%</u>
<b>Total Revenues</b>	<u><u>0</u></u>	<u><u>1,128,190</u></u>	<u><u>2,440,826</u></u>	<u><u>2,534,682</u></u>	<u><u>3.8%</u></u>
<b>EXPENDITURES</b>					
Debt Service	0	345,929	1,596,132	1,689,988	5.9%
Reserves - Debt	0	0	844,694	844,694	- %
<b><i>Non-Operating Expenditures</i></b>	<u>0</u>	<u>345,929</u>	<u>2,440,826</u>	<u>2,534,682</u>	<u>3.8%</u>
<b>Total Expenditures</b>	<u><u>0</u></u>	<u><u>345,929</u></u>	<u><u>2,440,826</u></u>	<u><u>2,534,682</u></u>	<u><u>3.8%</u></u>

**SUMMARY BY CATEGORY**  
**243-DS TDT REV BOND SERIES 2016**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Transfers In	0	0	1,820,448	1,381,594	-24.1%
Fund Balance	0	0	1,661,250	2,325,083	40.0%
<i>Non Operating Revenues</i>	<u>0</u>	<u>2,075,000</u>	<u>3,481,698</u>	<u>3,706,677</u>	<u>6.5%</u>
<b>Total Revenues</b>	<b><u>0</u></b>	<b><u>2,077,536</u></b>	<b><u>3,481,698</u></b>	<b><u>3,706,677</u></b>	<b><u>6.5%</u></b>
<b>EXPENDITURES</b>					
Debt Service	0	679,628	716,465	1,375,946	92.0%
Reserves - Debt	0	0	2,765,233	2,330,731	-15.7%
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>679,628</u>	<u>3,481,698</u>	<u>3,706,677</u>	<u>6.5%</u>
<b>Total Expenditures</b>	<b><u>0</u></b>	<b><u>679,628</u></b>	<b><u>3,481,698</u></b>	<b><u>3,706,677</u></b>	<b><u>6.5%</u></b>

**SUMMARY BY CATEGORY**  
**244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Transfers In	0	0	0	4,891,955	- %
<i>Non Operating Revenues</i>	0	0	0	4,891,955	- %
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,891,955</b>	<b>- %</b>
<b>EXPENDITURES</b>					
Debt Service	0	0	0	266,053	- %
Reserves - Debt	0	0	0	4,625,902	- %
<i>Non-Operating Expenditures</i>	0	0	0	4,891,955	- %
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,891,955</b>	<b>- %</b>

**SUMMARY BY CATEGORY**  
**245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017**

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	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Transfers In	0	0	0	3,876,028	- %
Fund Balance	0	0	0	214,883	- %
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,090,911</u>	<u>- %</u>
<b>Total Revenues</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>4,090,911</u></b>	<b><u>- %</u></b>
<b>EXPENDITURES</b>					
Debt Service	0	0	0	322,728	- %
Reserves - Debt	0	0	0	3,768,183	- %
<i>Non-Operating Expenditures</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,090,911</u>	<u>- %</u>
<b>Total Expenditures</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>4,090,911</u></b>	<b><u>- %</u></b>

**SUMMARY BY CATEGORY**  
**246 - DS PUBLIC IMP REV BONDS SERIES 2017**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Transfers In	0	0	0	1,524,789	- %
<i>Non Operating Revenues</i>	0	0	0	1,524,789	- %
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,524,789</b>	<b>- %</b>
<b>EXPENDITURES</b>					
Debt Service	0	0	0	502,860	- %
Reserves - Debt	0	0	0	1,021,929	- %
<i>Non-Operating Expenditures</i>	0	0	0	1,524,789	- %
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,524,789</b>	<b>- %</b>



SUMMARY BY CATEGORY - CAPITAL PROJECTS FUND GROUP

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Other Taxes	26,633,380	28,870,994	29,884,494	30,118,426	0.8%
Intergovernmental Revenue	22,515,628	456,335	15,386,961	0	-100.0%
Miscellaneous Revenues	9,704,231	727,913	33,697,890	200,000	-99.4%
Less 5% Statutory Reduction	0	0	-1,499,119	-1,515,921	1.1%
<b>Operating Revenues</b>	<u>58,853,240</u>	<u>30,055,242</u>	<u>77,470,226</u>	<u>28,802,505</u>	<u>-62.8%</u>
Transfers In	6,161,649	6,707,895	8,504,086	17,462,946	105.3%
Other Sources	74,010,401	21,384,750	19,672,830	7,800,000	-60.4%
Fund Balance	0	0	132,165,017	115,632,883	-12.5%
<b>Non Operating Revenues</b>	<u>80,172,050</u>	<u>28,092,645</u>	<u>160,341,933</u>	<u>140,895,829</u>	<u>-12.1%</u>
<b>Total Revenues</b>	<u><u>139,025,289</u></u>	<u><u>58,147,887</u></u>	<u><u>237,812,159</u></u>	<u><u>169,698,334</u></u>	<u><u>-28.6%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	53,393,607	58,314,431	178,287,957	119,031,520	-33.2%
<b>Operating Expenditures</b>	<u>53,393,607</u>	<u>58,314,431</u>	<u>178,287,957</u>	<u>119,031,520</u>	<u>-33.2%</u>
Debt Service	1,836,648	1,836,729	1,836,428	3,957,494	115.5%
Transfers Out	17,240,479	19,846,765	22,055,116	21,871,237	-0.8%
Reserves - Capital	0	0	31,258,167	20,670,405	-33.9%
Reserves - Assigned	0	0	4,374,491	4,167,678	-4.7%
<b>Non-Operating Expenditures</b>	<u>19,077,127</u>	<u>21,683,494</u>	<u>59,524,202</u>	<u>50,666,814</u>	<u>-14.9%</u>
<b>Total Expenditures</b>	<u><u>72,470,734</u></u>	<u><u>79,997,925</u></u>	<u><u>237,812,159</u></u>	<u><u>169,698,334</u></u>	<u><u>-28.6%</u></u>

**SUMMARY BY CATEGORY**  
**305-DEFICIENT ROADS CAPITAL**

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	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	1,806,442	1,741,443	-3.6%
<i>Non Operating Revenues</i>	0	0	1,806,442	1,741,443	-3.6%
<b>Total Revenues</b>	<b>15,920</b>	<b>13,207</b>	<b>1,806,442</b>	<b>1,741,443</b>	<b>-3.6%</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	1,806,442	1,741,443	-3.6%
<i>Operating Expenditures</i>	0	0	1,806,442	1,741,443	-3.6%
<b>Total Expenditures</b>	<b>4,181</b>	<b>1,029,656</b>	<b>1,806,442</b>	<b>1,741,443</b>	<b>-3.6%</b>

**SUMMARY BY CATEGORY**  
**306-LOCAL OPTION SALES TAX FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Taxes	26,633,380	28,870,994	29,884,494	30,118,426	0.8%
Miscellaneous Revenues	260,116	215,391	97,890	200,000	104.3%
Less 5% Statutory Reduction	0	0	-1,499,119	-1,515,921	1.1%
<b>Operating Revenues</b>	<u>26,893,497</u>	<u>29,086,385</u>	<u>28,483,265</u>	<u>28,802,505</u>	1.1%
Transfers In	4,181	4,002,995	0	1,986,227	- %
Fund Balance	0	0	41,193,424	29,384,357	-28.7%
<b>Non Operating Revenues</b>	<u>8,014,582</u>	<u>4,002,995</u>	<u>41,193,424</u>	<u>31,370,584</u>	-23.8%
<b>Total Revenues</b>	<u><u>34,908,078</u></u>	<u><u>33,089,380</u></u>	<u><u>69,676,689</u></u>	<u><u>60,173,089</u></u>	<u><u>-13.6%</u></u>
<b>EXPENDITURES</b>					
Capital Outlay	13,754,832	10,451,249	27,192,600	18,197,986	-33.1%
<b>Operating Expenditures</b>	<u>13,754,832</u>	<u>10,451,249</u>	<u>27,192,600</u>	<u>18,197,986</u>	-33.1%
Debt Service	1,836,648	1,836,729	1,836,428	3,957,494	115.5%
Transfers Out	15,379,912	16,096,540	22,055,116	21,871,237	-0.8%
Reserves - Capital	0	0	18,592,545	16,146,372	-13.2%
<b>Non-Operating Expenditures</b>	<u>17,216,560</u>	<u>17,933,269</u>	<u>42,484,089</u>	<u>41,975,103</u>	-1.2%
<b>Total Expenditures</b>	<u><u>30,971,392</u></u>	<u><u>28,384,518</u></u>	<u><u>69,676,689</u></u>	<u><u>60,173,089</u></u>	<u><u>-13.6%</u></u>

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

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Transfers In	6,157,468	2,704,900	6,271,538	10,231,900	63.1%
Fund Balance	0	0	30,019,109	19,141,215	-36.2%
<i>Non Operating Revenues</i>	<u>6,157,468</u>	<u>2,704,900</u>	<u>36,290,647</u>	<u>29,373,115</u>	<u>-19.1%</u>
<b>Total Revenues</b>	<b><u><u>6,701,096</u></u></b>	<b><u><u>2,891,566</u></u></b>	<b><u><u>36,290,647</u></u></b>	<b><u><u>29,373,115</u></u></b>	<b><u><u>-19.1%</u></u></b>
 <b>EXPENDITURES</b>					
Capital Outlay	7,538,182	17,359,466	31,916,156	25,205,437	-21.0%
<i>Operating Expenditures</i>	<u>7,538,182</u>	<u>17,359,466</u>	<u>31,916,156</u>	<u>25,205,437</u>	<u>-21.0%</u>
Reserves - Assigned	0	0	4,374,491	4,167,678	-4.7%
<i>Non-Operating Expenditures</i>	<u>1,856,386</u>	<u>414,613</u>	<u>4,374,491</u>	<u>4,167,678</u>	<u>-4.7%</u>
<b>Total Expenditures</b>	<b><u><u>9,394,568</u></u></b>	<b><u><u>17,774,079</u></u></b>	<b><u><u>36,290,647</u></u></b>	<b><u><u>29,373,115</u></u></b>	<b><u><u>-19.1%</u></u></b>

**SUMMARY BY CATEGORY**  
**328 - SPECIAL PURPOSE CAPITAL FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Other Sources	0	0	0	7,800,000	- %
Fund Balance	0	0	8,000,000	14,883,619	86.0%
<i>Non Operating Revenues</i>	<u>0</u>	<u>0</u>	<u>8,000,000</u>	<u>22,683,619</u>	<u>183.5%</u>
<b>Total Revenues</b>	<b><u>31,182,000</u></b>	<b><u>439,584</u></b>	<b><u>56,986,961</u></b>	<b><u>22,683,619</u></b>	<b><u>-60.2%</u></b>
<b>EXPENDITURES</b>					
Capital Outlay	22,182,000	1,400,697	56,986,961	22,683,619	-60.2%
<i>Operating Expenditures</i>	<u>22,182,000</u>	<u>1,400,697</u>	<u>56,986,961</u>	<u>22,683,619</u>	<u>-60.2%</u>
<b>Total Expenditures</b>	<b><u>22,182,000</u></b>	<b><u>1,400,697</u></b>	<b><u>56,986,961</u></b>	<b><u>22,683,619</u></b>	<b><u>-60.2%</u></b>

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

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	49,971,444	6,262,371	-87.5%
<i>Non Operating Revenues</i>	66,000,000	0	49,971,444	6,262,371	-87.5%
<b>Total Revenues</b>	<b>66,154,331</b>	<b>306,725</b>	<b>49,971,444</b>	<b>6,262,371</b>	<b>-87.5%</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	24,233,595	49,971,444	6,262,371	-87.5%
<i>Operating Expenditures</i>	0	24,233,595	49,971,444	6,262,371	-87.5%
<b>Total Expenditures</b>	<b>0</b>	<b>24,387,926</b>	<b>49,971,444</b>	<b>6,262,371</b>	<b>-87.5%</b>

**SUMMARY BY CATEGORY**  
**331-COUNTYWIDE FIRE CAPITAL FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Transfers In	0	0	2,232,548	5,244,819	134.9%
Fund Balance	0	0	0	18,219,878	- %
<i>Non Operating Revenues</i>	0	21,384,750	21,905,378	23,464,697	7.1%
<b>Total Revenues</b>	<b>0</b>	<b>21,390,919</b>	<b>21,905,378</b>	<b>23,464,697</b>	<b>7.1%</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	3,185,994	9,269,036	18,940,664	104.3%
<i>Operating Expenditures</i>	0	3,185,994	9,269,036	18,940,664	104.3%
Reserves - Capital	0	0	12,636,342	4,524,033	-64.2%
<i>Non-Operating Expenditures</i>	0	0	12,636,342	4,524,033	-64.2%
<b>Total Expenditures</b>	<b>0</b>	<b>3,185,994</b>	<b>21,905,378</b>	<b>23,464,697</b>	<b>7.1%</b>

**SUMMARY BY CATEGORY**  
**332 - PUBLIC IMP REV BONDS SERIES 2017**

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	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	0	26,000,000	- %
<i>Non Operating Revenues</i>	0	0	0	26,000,000	- %
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000,000</b>	<b>- %</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	0	26,000,000	- %
<i>Operating Expenditures</i>	0	0	0	26,000,000	- %
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,000,000</b>	<b>- %</b>



SUMMARY BY CATEGORY - ENTERPRISE FUNDS

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	14,062,961	14,558,446	14,605,389	15,630,935	7.0%
Charges For Services	19,889,436	20,718,948	18,322,495	18,463,408	0.8%
Miscellaneous Revenues	259,287	211,813	2,125,700	179,968	-91.5%
Less 5% Statutory Reduction	0	0	-1,752,679	-1,713,716	-2.2%
<b>Operating Revenues</b>	<u>34,211,684</u>	<u>35,489,207</u>	<u>33,300,905</u>	<u>32,560,595</u>	<u>-2.2%</u>
Transfers In	143,873	0	0	0	- %
Other Sources	205,952	37,394	0	0	- %
Fund Balance	0	0	48,450,941	49,219,188	1.6%
<b>Non Operating Revenues</b>	<u>349,825</u>	<u>37,394</u>	<u>48,450,941</u>	<u>49,219,188</u>	<u>1.6%</u>
<b>Total Revenues</b>	<u><u>34,561,509</u></u>	<u><u>35,526,601</u></u>	<u><u>81,751,846</u></u>	<u><u>81,779,783</u></u>	<u><u>- %</u></u>
<b>EXPENDITURES</b>					
Personal Services	1,075,320	1,287,280	1,343,296	1,415,007	5.3%
Operating Expenses	15,894,461	16,414,564	15,503,930	16,202,177	4.5%
Capital Outlay	0	0	6,020,794	6,872,453	14.1%
<b>Operating Expenditures</b>	<u>16,969,781</u>	<u>17,701,845</u>	<u>22,868,020</u>	<u>24,489,637</u>	<u>7.1%</u>
Debt Service	724,315	1,435,599	11,966,519	11,559,143	-3.4%
Other Non Operating Expenses	2,330,134	2,797,631	0	0	- %
Transfers Out	6,870,331	2,420,398	454,585	6,535,511	1,337.7%
Reserves - Operating	0	0	5,380,088	5,190,605	-3.5%
Reserves - Debt	0	0	12,446,969	13,124,950	5.4%
Reserves - Capital	0	0	14,999,830	6,313,937	-57.9%
Reserves - Assigned	0	0	11,870,993	14,566,000	22.7%
Reserves - Stability	0	0	1,764,842	0	-100.0%
<b>Non-Operating Expenditures</b>	<u>9,924,780</u>	<u>6,653,628</u>	<u>58,883,826</u>	<u>57,290,146</u>	<u>-2.7%</u>
<b>Total Expenditures</b>	<u><u>26,894,560</u></u>	<u><u>24,355,473</u></u>	<u><u>81,751,846</u></u>	<u><u>81,779,783</u></u>	<u><u>- %</u></u>

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

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Permits, Fees & Special Assessments	14,062,961	14,558,446	14,605,389	15,630,935	7.0%
Charges For Services	4,262,220	4,412,711	3,981,479	2,906,422	-27.0%
Miscellaneous Revenues	249,475	190,436	254,698	162,335	-36.3%
Less 5% Statutory Reduction	0	0	-942,078	-934,985	-0.8%
<b>Operating Revenues</b>	<u>18,574,655</u>	<u>19,161,592</u>	<u>17,899,488</u>	<u>17,764,707</u>	-0.8%
Fund Balance	0	0	24,921,152	26,982,296	8.3%
<b>Non Operating Revenues</b>	<u>348,573</u>	<u>37,394</u>	<u>24,921,152</u>	<u>26,982,296</u>	8.3%
<b>Total Revenues</b>	<u><u>18,923,227</u></u>	<u><u>19,198,986</u></u>	<u><u>42,820,640</u></u>	<u><u>44,747,003</u></u>	<u>4.5%</u>
<b>EXPENDITURES</b>					
Personal Services	1,063,206	1,238,134	1,283,493	1,346,104	4.9%
Operating Expenses	11,626,915	12,551,687	13,155,267	13,405,064	1.9%
Capital Outlay	0	0	121,500	240,000	97.5%
<b>Operating Expenditures</b>	<u>12,690,122</u>	<u>13,789,821</u>	<u>14,560,260</u>	<u>14,991,168</u>	3.0%
Transfers Out	6,823,114	2,354,841	375,933	6,435,290	1,611.8%
Reserves - Operating	0	0	3,693,372	4,768,396	29.1%
Reserves - Capital	0	0	12,320,082	3,986,149	-67.6%
Reserves - Assigned	0	0	11,870,993	14,566,000	22.7%
<b>Non-Operating Expenditures</b>	<u>6,823,114</u>	<u>2,354,841</u>	<u>28,260,380</u>	<u>29,755,835</u>	5.3%
<b>Total Expenditures</b>	<u><u>19,513,236</u></u>	<u><u>16,144,662</u></u>	<u><u>42,820,640</u></u>	<u><u>44,747,003</u></u>	<u>4.5%</u>

**SUMMARY BY CATEGORY  
407-OSCEOLA PARKWAY**

	<b>Actual FY 2015</b>	<b>Actual FY 2016</b>	<b>Adopted FY 2017</b>	<b>Adopted FY 2018</b>	<b>Percent Change</b>
<b>REVENUES</b>					
Charges For Services	15,627,217	16,306,238	14,341,016	15,556,986	8.5%
Miscellaneous Revenues	9,812	21,377	2,383	17,633	639.9%
Less 5% Statutory Reduction	0	0	-717,170	-778,731	8.6%
<b>Operating Revenues</b>	<b>15,637,029</b>	<b>16,327,615</b>	<b>13,626,229</b>	<b>14,795,888</b>	<b>8.6%</b>
Fund Balance	0	0	9,821,808	9,030,160	-8.1%
<b>Non Operating Revenues</b>	<b>1,252</b>	<b>0</b>	<b>9,821,808</b>	<b>9,030,160</b>	<b>-8.1%</b>
<b>Total Revenues</b>	<b>15,638,281</b>	<b>16,327,615</b>	<b>23,448,037</b>	<b>23,826,048</b>	<b>1.6%</b>
<b>EXPENDITURES</b>					
Personal Services	12,114	49,146	59,803	68,903	15.2%
Operating Expenses	4,267,545	3,862,878	2,348,663	2,797,113	19.1%
Capital Outlay	0	0	190,000	4,399,596	2,215.6%
<b>Operating Expenditures</b>	<b>4,279,659</b>	<b>3,912,024</b>	<b>2,598,466</b>	<b>7,265,612</b>	<b>179.6%</b>
Debt Service	724,315	1,435,599	10,097,900	9,090,524	-10.0%
Transfers Out	47,217	65,557	78,652	100,221	27.4%
Reserves - Operating	0	0	1,686,716	422,209	-75.0%
Reserves - Debt	0	0	4,541,713	4,619,694	1.7%
Reserves - Capital	0	0	2,679,748	2,327,788	-13.1%
<b>Non-Operating Expenditures</b>	<b>3,101,666</b>	<b>4,298,787</b>	<b>20,849,571</b>	<b>16,560,436</b>	<b>-20.6%</b>
<b>Total Expenditures</b>	<b>7,381,324</b>	<b>8,210,811</b>	<b>23,448,037</b>	<b>23,826,048</b>	<b>1.6%</b>

**SUMMARY BY CATEGORY  
408-POINCIANA PARKWAY**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Fund Balance	0	0	13,707,981	13,206,732	-3.7%
<i>Non Operating Revenues</i>	0	0	13,707,981	13,206,732	-3.7%
<b>Total Revenues</b>	<b>0</b>	<b>0</b>	<b>15,483,169</b>	<b>13,206,732</b>	<b>-14.7%</b>
<b>EXPENDITURES</b>					
Capital Outlay	0	0	5,709,294	2,232,857	-60.9%
<i>Operating Expenditures</i>	0	0	5,709,294	2,232,857	-60.9%
Debt Service	0	0	1,868,619	2,468,619	32.1%
Reserves - Debt	0	0	7,905,256	8,505,256	7.6%
<i>Non-Operating Expenditures</i>	0	0	9,773,875	10,973,875	12.3%
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>15,483,169</b>	<b>13,206,732</b>	<b>-14.7%</b>

SUMMARY BY CATEGORY - INTERNAL SERVICE

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	26,213,524	27,667,907	32,204,740	35,254,274	9.5%
Miscellaneous Revenues	465,928	570,834	35,077	0	-100.0%
Less 5% Statutory Reduction	0	0	-1,023	0	-100.0%
<b>Operating Revenues</b>	<u>26,679,452</u>	<u>28,238,741</u>	<u>32,238,794</u>	<u>35,254,274</u>	9.4%
Transfers In	149,067	279,804	679,537	169,257	-75.1%
Fund Balance	0	0	20,129,334	20,290,791	0.8%
<b>Non Operating Revenues</b>	<u>149,067</u>	<u>279,804</u>	<u>20,808,871</u>	<u>20,460,048</u>	-1.7%
<b>Total Revenues</b>	<u><u>26,828,519</u></u>	<u><u>28,518,545</u></u>	<u><u>53,047,665</u></u>	<u><u>55,714,322</u></u>	<u>5.0%</u>
<b>EXPENDITURES</b>					
Personal Services	1,102,034	1,262,179	1,375,568	1,614,508	17.4%
Operating Expenses	23,995,483	26,351,673	28,273,549	30,511,703	7.9%
Capital Outlay	0	0	1,043,721	503,193	-51.8%
<b>Operating Expenditures</b>	<u>25,097,517</u>	<u>27,613,852</u>	<u>30,692,838</u>	<u>32,629,404</u>	6.3%
Transfers Out	5,042,859	245,693	439,874	493,633	12.2%
Reserves - Operating	0	0	192,543	296,544	54.0%
Reserves - Capital	0	0	3,969	0	-100.0%
Reserves - Claims	0	0	21,718,441	22,294,741	2.7%
<b>Non-Operating Expenditures</b>	<u>5,042,859</u>	<u>245,693</u>	<u>22,354,827</u>	<u>23,084,918</u>	3.3%
<b>Total Expenditures</b>	<u><u>30,140,376</u></u>	<u><u>27,859,545</u></u>	<u><u>53,047,665</u></u>	<u><u>55,714,322</u></u>	<u>5.0%</u>

**SUMMARY BY CATEGORY**  
**501-WORKERS COMP INTERNAL SERVICE FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	3,133,492	3,140,587	3,216,811	4,021,453	25.0%
<i>Operating Revenues</i>	3,201,276	3,182,236	3,231,428	4,021,453	24.4%
Fund Balance	0	0	7,596,740	7,628,053	0.4%
<i>Non Operating Revenues</i>	0	0	7,596,740	7,628,053	0.4%
<b>Total Revenues</b>	<b>3,201,276</b>	<b>3,182,236</b>	<b>10,828,168</b>	<b>11,649,506</b>	<b>7.6%</b>
<b>EXPENDITURES</b>					
Personal Services	70,538	61,583	71,791	73,948	3.0%
Operating Expenses	445,951	1,939,383	1,589,773	2,100,994	32.2%
<i>Operating Expenditures</i>	516,489	2,000,966	1,661,564	2,174,942	30.9%
Transfers Out	4,887,090	85,504	225,953	236,713	4.8%
Reserves - Operating	0	0	25,584	46,050	80.0%
Reserves - Claims	0	0	8,915,067	9,191,801	3.1%
<i>Non-Operating Expenditures</i>	4,887,090	85,504	9,166,604	9,474,564	3.4%
<b>Total Expenditures</b>	<b>5,403,579</b>	<b>2,086,470</b>	<b>10,828,168</b>	<b>11,649,506</b>	<b>7.6%</b>

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

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	3,418,573	3,021,743	3,965,239	4,674,123	17.9%
<i>Operating Revenues</i>	3,525,159	3,060,060	3,965,239	4,674,123	17.9%
Fund Balance	0	0	2,502,425	2,766,337	10.5%
<i>Non Operating Revenues</i>	1,057	0	2,502,425	2,766,337	10.5%
<b>Total Revenues</b>	<b>3,526,216</b>	<b>3,060,060</b>	<b>6,467,664</b>	<b>7,440,460</b>	<b>15.0%</b>
<b>EXPENDITURES</b>					
Personal Services	70,537	61,567	71,788	73,952	3.0%
Operating Expenses	3,566,182	2,894,568	3,869,631	3,898,818	0.8%
<i>Operating Expenditures</i>	3,636,719	2,956,136	3,941,419	3,972,770	0.8%
Transfers Out	0	0	0	51,301	- %
Reserves - Operating	0	0	41,892	38,908	-7.1%
Reserves - Claims	0	0	2,484,353	3,377,481	36.0%
<i>Non-Operating Expenditures</i>	0	0	2,526,245	3,467,690	37.3%
<b>Total Expenditures</b>	<b>3,636,719</b>	<b>2,956,136</b>	<b>6,467,664</b>	<b>7,440,460</b>	<b>15.0%</b>

**SUMMARY BY CATEGORY**  
**503-DENTAL INSURANCE INTERNAL SERVICE FUND**

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Charges For Services	884,939	964,735	726,562	920,862	26.7%
<i>Operating Revenues</i>	887,885	967,841	726,562	920,862	26.7%
Fund Balance	0	0	460,955	568,625	23.4%
<i>Non Operating Revenues</i>	394	0	460,955	568,625	23.4%
<b>Total Revenues</b>	<b>888,279</b>	<b>967,841</b>	<b>1,187,517</b>	<b>1,489,487</b>	<b>25.4%</b>
<b>EXPENDITURES</b>					
Personal Services	54,789	56,213	54,682	54,317	-0.7%
Operating Expenses	785,301	834,910	909,177	909,244	- %
<i>Operating Expenditures</i>	840,090	891,123	963,859	963,561	- %
Transfers Out	8,492	0	1,908	12,841	573.0%
Reserves - Operating	0	0	5,784	6,765	17.0%
Reserves - Claims	0	0	215,966	506,320	134.4%
<i>Non-Operating Expenditures</i>	8,492	0	223,658	525,926	135.1%
<b>Total Expenditures</b>	<b>848,582</b>	<b>891,123</b>	<b>1,187,517</b>	<b>1,489,487</b>	<b>25.4%</b>



**SUMMARY BY CATEGORY**  
**504-HEALTH INSURANCE INTERNAL SERVICE FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	15,626,118	17,119,888	20,288,534	21,720,148	7.1%
<i>Operating Revenues</i>	15,904,931	17,602,785	20,307,971	21,720,148	7.0%
Fund Balance	0	0	8,329,843	8,287,845	-0.5%
<i>Non Operating Revenues</i>	402	0	8,329,843	8,287,845	-0.5%
<b>Total Revenues</b>	<b><u>15,905,333</u></b>	<b><u>17,602,785</u></b>	<b><u>28,637,814</u></b>	<b><u>30,007,993</u></b>	<b><u>4.8%</u></b>
<b>EXPENDITURES</b>					
Personal Services	55,904	55,682	55,826	55,449	-0.7%
Operating Expenses	16,510,095	18,142,743	18,654,158	20,783,097	11.4%
<i>Operating Expenditures</i>	16,566,000	18,198,425	18,709,984	20,838,546	11.4%
Transfers Out	132,003	142,823	116,425	141,607	21.6%
Reserves - Operating	0	0	24,802	191,186	670.8%
Reserves - Claims	0	0	9,786,603	8,836,654	-9.7%
<i>Non-Operating Expenditures</i>	132,003	142,823	9,927,830	9,169,447	-7.6%
<b>Total Expenditures</b>	<b><u>16,698,003</u></b>	<b><u>18,341,248</u></b>	<b><u>28,637,814</u></b>	<b><u>30,007,993</u></b>	<b><u>4.8%</u></b>

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

	<u>Actual</u> <u>FY 2015</u>	<u>Actual</u> <u>FY 2016</u>	<u>Adopted</u> <u>FY 2017</u>	<u>Adopted</u> <u>FY 2018</u>	<u>Percent</u> <u>Change</u>
<b>REVENUES</b>					
Charges For Services	544,673	499,441	535,150	492,013	-8.1%
<i>Operating Revenues</i>	548,400	503,191	535,150	492,013	-8.1%
Fund Balance	0	0	485,783	548,038	12.8%
<i>Non Operating Revenues</i>	393	0	485,783	548,038	12.8%
<b>Total Revenues</b>	<b>548,793</b>	<b>503,191</b>	<b>1,020,933</b>	<b>1,040,051</b>	<b>1.9%</b>
<b>EXPENDITURES</b>					
Personal Services	54,795	54,577	54,682	54,317	-0.7%
Operating Expenses	443,270	386,632	555,738	555,805	- %
<i>Operating Expenditures</i>	498,065	441,209	610,420	610,122	- %
Transfers Out	0	0	80,426	33,809	-58.0%
Reserves - Operating	0	0	13,635	13,635	- %
Reserves - Claims	0	0	316,452	382,485	20.9%
<i>Non-Operating Expenditures</i>	0	0	410,513	429,929	4.7%
<b>Total Expenditures</b>	<b>498,065</b>	<b>441,209</b>	<b>1,020,933</b>	<b>1,040,051</b>	<b>1.9%</b>

**SUMMARY BY CATEGORY**  
**510-FLEET INTERNAL SERVICE FUND**

	<u>Actual FY 2015</u>	<u>Actual FY 2016</u>	<u>Adopted FY 2017</u>	<u>Adopted FY 2018</u>	<u>Percent Change</u>
<b>REVENUES</b>					
Charges For Services	2,605,728	2,921,513	3,472,444	3,425,675	-1.3%
<i>Operating Revenues</i>	2,611,801	2,922,629	3,472,444	3,425,675	-1.3%
Transfers In	146,821	279,804	679,537	169,257	-75.1%
Fund Balance	0	0	753,588	491,893	-34.7%
<i>Non Operating Revenues</i>	146,821	279,804	1,433,125	661,150	-53.9%
<b>Total Revenues</b>	<b><u>2,758,622</u></b>	<b><u>3,202,433</u></b>	<b><u>4,905,569</u></b>	<b><u>4,086,825</u></b>	<b><u>-16.7%</u></b>
<b>EXPENDITURES</b>					
Personal Services	795,471	972,557	1,066,799	1,302,525	22.1%
Operating Expenses	2,244,683	2,153,437	2,695,072	2,263,745	-16.0%
Capital Outlay	0	0	1,043,721	503,193	-51.8%
<i>Operating Expenditures</i>	3,040,155	3,125,994	4,805,592	4,069,463	-15.3%
Transfers Out	15,274	17,366	15,162	17,362	14.5%
<i>Non-Operating Expenditures</i>	15,274	17,366	99,977	17,362	-82.6%
<b>Total Expenditures</b>	<b><u>3,055,429</u></b>	<b><u>3,143,360</u></b>	<b><u>4,905,569</u></b>	<b><u>4,086,825</u></b>	<b><u>-16.7%</u></b>

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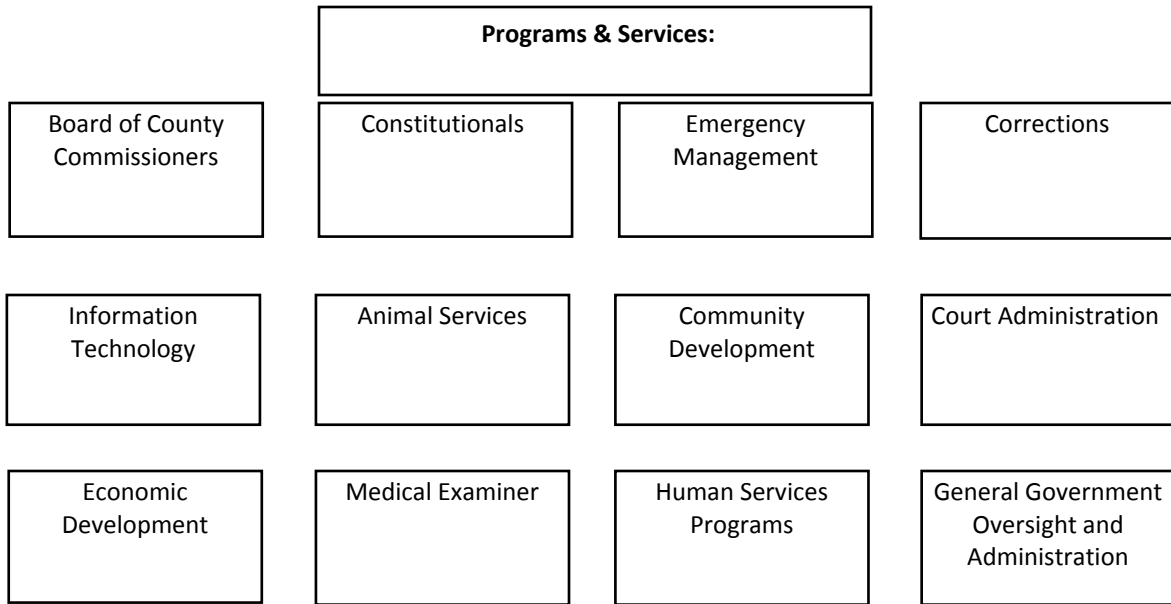
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## **GENERAL FUND**

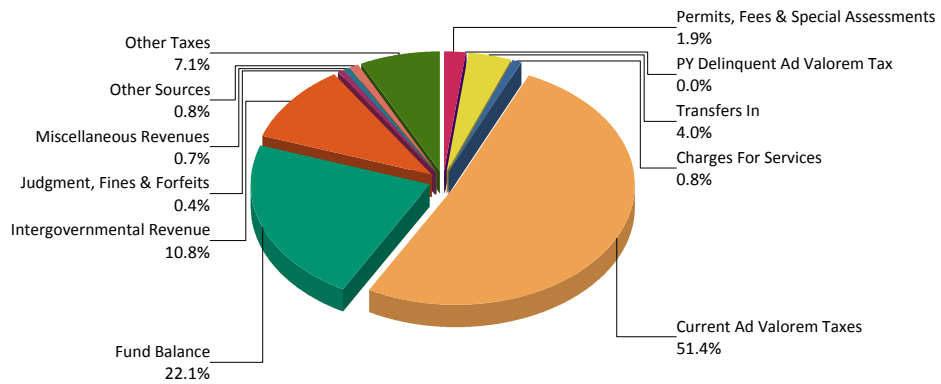
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The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

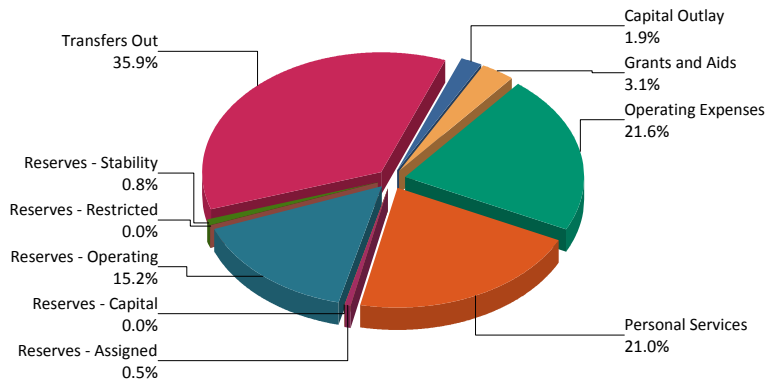
## FUND 001-GENERAL FUND



### 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. The General Fund provides funding for 783.47 FTEs which is a .37 decrease from FY17 Adopted Budget. Included for FY18 are 6 new positions which were offset by the reorganization and reallocation of several positions from the Customer Care and Strategic Initiative Departments to the Building Fund, West 192 and Osceola Parkway Funds. Overall funding for Personal Services increased 4.5% over the FY17 Adopted Budget due to a 3% across the board raise for eligible non-IAFF employees and adjustments to benefit costs which were offset by the above mentioned reallocations. Operating Expenses reflect an increase of 4.8% as a result of various maintenance projects for roof replacements, HVAC replacement at the Health Department and the addition of new mowing locations. Capital Outlay provides funds to continue Board approved capital improvement projects including the Jail Water Piping Replacement & Tile Encapsulation, Courthouse & TAC projects, Stormwater Improvements as well as funding for vehicle replacements. Grants and Aids continues to provide funding for the Board approved agreements with Bridg-imec, other Technology Development Initiatives and funding for the YMCA as well as the County's match to provide funding for indigent citizens. Transfers Out increased 1.6% and continues to fund debt service obligations, to support transportation operations 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 Center for Neovation and to appropriate the estimated excess fees for the Sheriff's Training Facility. Overall the General Fund's FY18 Adopted Budget increased 1.4% over the FY17 Adopted Budget.

**REVENUES:**

The General Fund is primarily supported by Ad Valorem Taxes which reflects a 9.3% increase over the FY17 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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	117,502,992	126,021,221	140,722,639	153,771,217	13,048,578
PY Delinquent Ad Valorem Tax	490,626	77,940	31,000	52,000	21,000
Other Taxes	19,621,632	19,900,031	19,243,745	21,245,041	2,001,296
Permits, Fees & Special Assessments	6,944,283	5,278,839	4,611,010	5,775,452	1,164,442
Intergovernmental Revenue	27,219,188	29,626,900	31,058,606	32,162,902	1,104,296
Charges For Services	2,323,961	2,485,791	2,925,629	2,323,203	-602,426
Judgment, Fines & Forfeits	1,405,904	1,184,530	1,223,739	1,160,643	-63,096
Miscellaneous Revenues	2,586,671	5,972,008	2,182,809	2,077,096	-105,713
Less 5% Statutory Reduction	0	0	-10,056,709	-10,891,215	-834,506
Transfers In	13,261,000	10,142,866	10,701,395	11,958,828	1,257,433
Other Sources	5,090,814	3,782,106	2,256,000	2,306,000	50,000
Fund Balance	0	0	79,261,415	66,089,363	-13,172,052
<b>Total Revenues:</b>	<b>\$196,447,070</b>	<b>\$204,472,232</b>	<b>\$284,161,278</b>	<b>\$288,030,530</b>	<b>\$3,869,252</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	50,132,150	54,846,408	57,935,578	60,515,056	2,579,478
Operating Expenses	47,139,601	47,276,827	59,225,545	62,094,793	2,869,248
Capital Outlay	1,617,632	2,587,023	3,695,044	5,342,889	1,647,845
Debt Service	499,408	0	0	0	0
Grants and Aids	2,169,654	5,418,879	8,759,087	8,886,087	127,000
Transfers Out	85,579,006	96,295,903	101,829,508	103,419,804	1,590,296
Reserves - Operating	0	0	42,557,989	43,724,244	1,166,255



FUND 001-GENERAL FUND

**FUND SUMMARY:**

Reserves - Capital	0	0	518,789	117,788	-401,001
Reserves - Assigned	0	0	5,691,809	1,524,886	-4,166,923
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	3,878,419	2,335,473	-1,542,946
<b>Total Expenditures:</b>	<b>\$187,137,452</b>	<b>\$206,425,040</b>	<b>\$284,161,278</b>	<b>\$288,030,530</b>	<b>\$3,869,252</b>

**PERSONNEL**

	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 -FY17:</b>
Full Time:	747.37	768.75	779.95	780.45	0.50
Part Time:	25.55	3.89	3.89	3.02	-0.87
<b>Total Personnel:</b>	<b>772.92</b>	<b>772.64</b>	<b>783.84</b>	<b>783.47</b>	<b>-0.37</b>

**FUND 001**  
**OFFICE OF COMMISSION AUDITOR**

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**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 four (4) internal audits, five (5) audit follow-ups, and one (1) special review. There are five (5) internal audits in progress.

**Accomplishment #2:**

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

- Collected \$75,655 in outstanding franchise fees owed to the County during FY 2016-2017. There is one (1) commercial solid waste franchise audit in progress.

**Accomplishment #3:**

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

- Completed six tourist development tax audits during FY 2016-2017. There are four (4) tourist development tax audits in progress.

**Accomplishment #4:**

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

- Collected \$1,506,172 in outstanding tourist development taxes during FY 2016-2017.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

Cost-Effective High Performing Government

- In 2016, the Office of Commission Auditor implemented electronic work papers which has improved 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 nine (9) internal audits and four (4) follow-ups during FY 2017-2018, 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 during FY 2017-2018 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 2017-2018 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 (2) solid waste franchise fee audits during FY 2017-2018 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 13 FTEs which increased 1 FTE for a Tax Compliance Officer, from the FY17 Adopted Budget. Personal Services increased due to the increase of 1 FTE, a 3% across the board raise for eligible non-IAFF employees as well as adjustments to benefit costs and employee plan selections. Operating Expenditures decreased due to a one-time expense associated with the Disparity study. Capital Outlay provides funding for office furniture.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	1,066,487	1,153,067	1,189,820	1,290,895	101,075
Operating Expenses	42,446	41,022	321,845	62,764	-259,081
Capital Outlay	0	0	49,998	4,000	-45,998
<b>Total Expenditures:</b>	<b>\$1,108,933</b>	<b>\$1,194,089</b>	<b>\$1,561,663</b>	<b>\$1,357,659</b>	<b>-\$204,004</b>

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

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**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 #2:**

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 #3:**

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 #4:**

Processed and routed 16,948 building and activity permits. (-6% from FY17)

**Accomplishment #5:**

Answered and directed 40,837 incoming phone calls to the Community Development main line. (+.5% from FY17)

**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

- Eliminate paper storage of historical application documents and complete archival scanning and indexing of all historical application documents into the SIRE document management system.
  - Remaining FS and DRI development files – Completion October 1, 2017 through December 31, 2017

- All Fire Department files – Completion January 1, 2018 through October 1, 2018
  - Scanning of all microfiche files – Completion June 1, 2018
- Continue efforts to reduce intake of paper copies year over year by targeting the following specific developer offices, and include these in customer/vendor training of the Accela Citizen Access module:
  - Lennar Homes (John Lively)
  - AV Homes (Pat Stotler)
  - Mattamy Homes (Connie Hawkins)
  - M/I Homes (Daphne Clark)
  - DR Horton (Laura Barkman)
  - Pulte Homes (Nancy Medina)
  - Reunion West Development (Stacy Stevenson)
- Provide customer links to Ocean Blue Printing Services (Kissimmee), St. Cloud Stationers (St. Cloud), Office Max (Kissimmee) and Staples (Kissimmee and St. Cloud) to direct printing jobs from Document Management by January 1, 2018, via Accela Citizen Access.
- Maintain established levels of service in all areas, with an emphasis on scanning and routing times:
  - Scan all incoming paper documents within 2-5 hours of submission
- 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**

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**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 the costs associated with administration of the department. Personal Services supports 5.6 FTEs which is an increase from the FY17 Adopted Budget. Personal Services increased due to the reclassification of an Administrative Assistant to a Communications Systems Coordinator, a 3% across the board raise for eligible non-IAFF employees, and health insurance plan selections. Operating Expenses decreased due to a decrease in Professional Services. Capital Outlay is not included in the FY18 budget.

Customer Care Administration (1458) is responsible for permitting, document management and GIS staff which provides competent, responsive, helpful and courteous services to all citizens as well as to the internal Community Development Staff. Personal Services supports a total of 3.10 FTEs in FY18, which is a decrease of 2.7 FTEs from the FY17 Adopted Budget due to the reallocation of the Permit Technician I, II and III positions to Cost Center 1450 - Customer Resources resulting in a reduction in funding. Operating Expenses decreased primarily due to Repair & Maintenance Services. Capital Outlay is not included in the FY18 budget.

**REVENUES:**

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

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	0	968,592	951,267	884,522	-66,745
Operating Expenses	0	941,644	959,546	859,415	-100,131
Capital Outlay	0	7,422	2,277	0	-2,277
	<b>\$0</b>	<b>\$1,917,658</b>	<b>\$1,913,090</b>	<b>\$1,743,937</b>	<b>-\$169,153</b>

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

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**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 #6, Objective: Healthcare for Citizens (Create Great Neighborhoods).

- Successfully built a KaBOOM! playground sponsored by the CarMax Foundation for the Robert Guevara Community Center.

**Accomplishment #2:**

Strategic Plan Goal #5, Objective: Stormwater & Lakes Systems (Upgrade Infrastructure).

- Completion of soil erosion repairs and Phase II landscape enhancements to the entranceway of Buenaventura Blvd to improve stormwater flow and lake water quality.

**Accomplishment #3:**

Strategic Plan Goal #9, Objective: Joint Meetings with Government (Cost-Effective, High-Performing Government).

- For the second year, coordinated with Extension Services and Florida Department of Forestry on the Arbor Day/Earth Day tree plantings at five different sites in the County.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

Strategic Plan Goal #2, Transportation (Upgrade Infrastructure).

- 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 September 2017 – January 2018 (research similar efforts; establish planning team; community outreach; develop vision and general goals for the plan).
  - Phase II January 2018 – September 2018 (Collect and analyze baseline data on current canopy cover).

**Strategic Objective #2:**

Strategic Plan Goal #2, Transportation (Upgrade Infrastructure).

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

**Strategic Objective #3:**

Strategic Plan Goal #9, Joint Meetings with Government (Cost-Effective, High-Performing Government)



- 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 resource allocation. Projects include Makinson and Paradise Islands and Southport Park.

**Strategic Objective #4:**

Strategic Plan Goal #2, Transportation (Upgrade Infrastructure).

- Provide a fuel station at Southport.

**Strategic Objective #5:**

Strategic Plan Goal #2, Transportation (Upgrade Infrastructure).

- Establish a tree farm to support County Parks and public area beautification and landscape projects.

**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 20.5 FTEs, which is a decrease of .8 FTEs for the Lakes Advocate position (-1 FTE) which was reallocated to the Lakes Management cost center (1417) and other position reallocations for Passive Parks and Parks & Recreation which were moved to Fund 148 – Building Fund and within the General Fund. Personal Services decreased 1.7% from the FY17 Adopted Budget due to the FTE adjustments and is partially offset by a 3% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to maintenance needs at the Community Centers, improvements to the Bus Boat and Tree Farm. Capital Outlay provides funding for lawn equipment and the replacement of fixtures at various parks.

**REVENUES:**

Revenue sources include Miscellaneous Revenues which are associated with Rents & Royalties derived from the caretaker's 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	172,078	158,541	138,460	197,431	58,971
Less 5% Statutory Reduction	0	0	-6,923	-9,872	-2,949
Fund Balance	0	0	1,764,459	1,529,525	-234,934
<b>Total Revenues:</b>	<b>\$172,078</b>	<b>\$158,541</b>	<b>\$1,895,996</b>	<b>\$1,717,084</b>	<b>-\$178,912</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	1,115,461	1,217,527	1,281,912	1,260,646	-21,266
Operating Expenses	906,409	1,104,594	2,016,768	2,725,677	708,909
Capital Outlay	195,134	157,479	128,900	108,000	-20,900
<b>Total Expenditures:</b>	<b>\$2,217,003</b>	<b>\$2,479,600</b>	<b>\$3,427,580</b>	<b>\$4,094,323</b>	<b>\$666,743</b>

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

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**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 \$250,000 for plan practices.

**Accomplishment #2:**

Established a connection with Microsoft on their urban farming projects on Redmond campus.

**Accomplishment #3:**

Diversity increasing in 4-H with programs such as Soccer Camp. Enrollment in clubs such as Tech Wizard has increased with a focus on youth with disabilities. We do not track specific numbers of youth with disabilities. However; we have an additional 96 4-H members in 2016-2017 because of these two specific programs, 4-H Soccer Camp and 4-H Tech Wizards, emphasizing diversity. In 2015-2016, we only had the 4-H Soccer Camp program which consisted of 22 members.

**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 Livestock Agent was hired to work with ranchers on forage and animal science related issues.

**Accomplishment #6:**

Master Gardener volunteer hours devoted to UF/IFAS Extension totaled 4759 valued at \$105,078.72 up from 4338.25 volunteer hours valued at \$104,649 in FY16, for the benefit and education of Osceola County residents.

**Accomplishment #7:**

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 trees to over 189 homeowners.

**Accomplishment #8:**

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

**Accomplishment #9:**

There were 157 Family Financial Management classes taught to 3,179 clients. A total of 363 financial mentoring sessions on a one-on-one setting were provided. There were 1,997 participants in the first time homebuyer's classes.

**Accomplishment #10:**

Turf irrigation 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. Continued monitoring of water quality data and establishment of a wildlife food plot.

**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 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.
- Continue multi-year work 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.
- 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: 1410-Farm & City Days, 1413-Soil & Water Conservation and 1414-Cooperative Extension Services. 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, foot nutrition and health, food safety, family issues and 4-H youth development. Personal Services supports 17.0 FTEs which remains unchanged from FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to Grant and Marketing Services. Capital Outlay provides funding for two laptops.

Heritage Park – 7503 supports expenditures associated with the maintenance and operation of the Osceola Heritage Park (OHP) which is operated and maintained by SMG, a private contractor. Operating Expenses increased due to increases to the SMG contract.

**REVENUES:**

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

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	5,577	2,350	0	0	0
Fund Balance	0	0	7,319	7,691	372
<b>Total Revenues:</b>	<b>\$5,577</b>	<b>\$2,350</b>	<b>\$7,319</b>	<b>\$7,691</b>	<b>\$372</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	876,811	870,188	922,900	933,802	10,902
Operating Expenses	230,738	281,101	305,255	325,604	20,349
Capital Outlay	3,060	29,628	4,600	3,358	-1,242
<b>Total Expenditures:</b>	<b>\$1,110,609</b>	<b>\$1,180,917</b>	<b>\$1,232,755</b>	<b>\$1,262,764</b>	<b>\$30,009</b>

**FUND 001-GENERAL FUND  
ROADWAY BANK**

**COST CENTER SUMMARY - (1404):**

**TRENDS & ISSUES:**

The purpose of the Roadway Bank is to receive proportionate fair share payments from developers wishing to pay for impacts to the roadway network when construction costs are prohibitive for the individual development or when required by the Land Development Code. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code. Grants and Aids remain the same as the FY17 Adopted Budget. Capital Outlay is budgeted at \$682,013 for the Eagle Bay Stormwater Project (1420).

**REVENUES:**

Revenue includes Permits, Fees, Special Assessments and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	1,154,601	356,341	500,000	17,881	-482,119
Less 5% Statutory Reduction	0	0	-25,000	-894	24,106
Fund Balance	0	0	1,743,789	1,682,814	-60,975
<b>Total Revenues:</b>	<b>\$1,154,601</b>	<b>\$356,341</b>	<b>\$2,218,789</b>	<b>\$1,699,801</b>	<b>-\$518,988</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	0	21,951	0	0	0
Capital Outlay	0	0	800,000	682,013	-117,987
Grants and Aids	0	0	900,000	900,000	0
Reserves - Capital	0	0	518,789	117,788	-401,001
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$21,951</b>	<b>\$2,218,789</b>	<b>\$1,699,801</b>	<b>-\$518,988</b>

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

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

- Code Enforcement Activities
  - Another six (6) W192 commercial sites have been identified for abatement operations.
  - Continue to work with the Sheriff's Office on any Code updates as needed for enforcement activities.

**Accomplishment #2:**

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

- Managed a consultant to complete the master plan for Judge Farms (NeoCity) site. Phases 2 through 4 of the Master Plan project were completed.

**Accomplishment #3:**

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

- Fiscal Sustainability Plan
  - Managed 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.
  - Drafted a Sustainability Plan that created a framework for addressing County issues in a sustainable manner.
  - Presented to BCC August 2017 – adopted September 2017.

**Accomplishment #4:**

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

- Narcoossee Corridor Studies
  - Managed a consultant to perform Conceptual Design Study for the widening, rehabilitation and reconstruction of roadways in the Narcoossee Community. Study identified future traffic demand and addressed conceptual design and environmental requirements necessary to comply with state and federal regulatory requirements. It also established the basis for right-of-way acquisition for proposed improvements to these transportation facilities.
  - Spring 2016 Field Work\* and Data Collection.
  - Fall/Winter 2016/2017 Conceptual Study & Design.

- Summer 2017 Public Meeting.
- Winter 2017 Study Wrap Up.

**Accomplishment #5:**

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, updated the Plan.
  - Submitted update to SFWMD for review and received response in June 2017.
  - Companion CPA to be completed as part of EAR-based amendments.
- Habitat Conservation & Management Plan (HCMP) Ordinance
  - Using in-house staff, completed the HCMP Ordinance Update (Chapter 4 LDC). Developed an ordinance to implement habitat management requirements in Mixed Use Districts.
  - July 2017 BCC Adoption.

**Accomplishment #6:**

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 fall 2017.

**Accomplishment #7:**

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
  - Managed a consultant to complete Phases II and III of the master plan for parks and provide cumulative plan to Board for review and direction on priorities and funding, if needed.
  - Phase II LOS and needs analysis – includes public outreach

**Accomplishment #8:**

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

- Transit-Oriented Development Standards
  - Managed 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.
  - Update to Board November 2017.

**Accomplishment #9:**

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.

- Evaluation and Appraisal Report (EAR)



- Per Florida Statutes, with in-house staff, transmitted the EAR to the Florida Department of Economic Opportunity (DEO) in August 2017.
- Transportation Element Map Series Amendments
  - Drafted amendments to 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.
  - July 2017 BCC Adoption Hearing.
  - August 2017 Effective Date.
- Applications and Permits – In process and/or completed beginning October 2016
  - Application and permits totaled 137 in FY2017, up from 94 in 2016.
  - 44 Project Management (PM) applications completed – as categorized below.
    - 13 Community Development District (CDD) related applications (establishment, agreements, dissolution).
    - 17 Affordable Housing related certification letters completed to meet Florida Housing Finance Corporation Local Government Verification Forms.
    - 12 Miscellaneous PM applications (verification letters, extension letters and interlocal agreements).
    - 4 Land Development Code changes processed.
  - 29 Planned Development applications.
  - 19 Zoning Map Amendment applications.
  - 13 Comprehensive Plan Amendment Applications.
  - 10 Annual Reports for DRI Applications completed.
  - 22 Annexation Applications completed.
  - Coordination on Development Review Applications for projects.
  - 1 Developer Agreement Application completed.
  - Responded to requests for site design options within NeoCity, Tupperware TOD, and Poinciana TOD.
  - Transportation Planning Review of 870 Development Review permits.
- Planning and Design website updates were completed in coordination with IT Department
- Land Development Code Update (Chapters 3 and 4)
  - Using in-house staff and consultants, adopted changes to the land development code (LDC) to address boat hoists; clarify nomenclature for Narcoossee trails; create self-storage facility siting standards; and correct inconsistencies between FLU and LDC.

## **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.

- Land Development Code Update (Chapter 3)
  - Using in-house staff and consultants, drafted changes to the land development code (LDC) to address guest parking in subdivisions; setbacks for a/c, pool equipment, and garages; rear access based on lot width; school siting; buffers for loading and service areas; accessory dwelling units; assisted living facility to dwelling unit (DU) equivalency; variety of housing types; and architectural standards.
  - FY2018 adoption.

### Strategic Objective #2:

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.

- Update the Comprehensive Plan based on the EAR
  - Using in-house staff and consultants, draft updates to the Comprehensive Plan based upon the EAR and recommendations from the Sustainability Plan. Changes will address:
    - **Future Land Use:** evaluate commercial and office categories and criteria; review urban infill activity centers need and applicability; review minimum/maximum densities with respect to land uses; rural enclave locational criteria to preserve rural residential character, provide for residential densities between rural enclave and low density residential; evaluate neighborhood preservation policies; review and update policies for revised population projections, conservation subdivisions and TND/TOD; update FLU Map to reflect modified designations, transition to 2040 maps, evaluate commercial land use designations.
    - **East of Lake Toho CMP:** modify buildout program and maps to reflect the designation of the Twin Oaks Conservation Area; update nomenclature for mobility fees, smart code and LDC references.
    - **Housing:** update policies to reflect completed studies or initiatives, including the Fiscal Sustainability Plan; evaluate objectives and policies for additions or deletions.
    - **Potable Water, Sanitary Sewer, Natural Groundwater Aquifer Recharge:** update to reflect outdated FLUM designations; evaluate progress on studies and goals; update as necessary as a result of WMD review of the Ten Year Water Supply Facilities Work Plan; evaluate commercial uses nomenclature; evaluate need and criteria for water districts.
    - **Parks and Recreation:** update to implement the Parks Master Plan study; evaluate progress on studies and goals; evaluate LOS criteria and standards; remove reference to the parks and recreation advisory board; update references to landscaping; update grants and other funding sources; update trails authority references.
    - **Fire Rescue:** evaluate need based on revised population projections; update to reflect updated existing and planned stations; evaluate any LOS standards for potential modifications; evaluate the priority of inspections data.
  - Schedule:
    - July 2017 – April 2018: draft policy changes
    - April – May 2018: GMTF
    - May 2018: DRC review
    - August 2018: Planning Commission and BCC transmittal hearings
    - October 2018: BCC adoption hearing
    - December 2018: EAR amendments effective

### Strategic Objective #3:

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.

- Rural Enclave Analysis
  - The Rural Enclave Land Use classification is represented in the Urban Growth Boundary covering 3,781 acres in 843 legal parcels. This represents about 1.1 percent of the entire Urban Growth Boundary within the 6 Rural Enclave Areas.
  - There are development pressures in and around the Rural Enclaves, as is suggested by the recent application submissions and board actions.

- County staff will lead a series of community charrettes for each of the enclaves, to discuss development pressures, methods to encourage large lots less than 5 acres and how to transition to other uses. Development standards will be explored similar to the Narcoossee Overlay to continue to protect the existing rural communities.
- Schedule:
  - October 2017: Draft analysis
  - January – February 2018: Community charrettes
  - August 2018: Planning Commission and BCC transmittal hearings
  - October 2018: BCC adoption hearing

**Strategic Objective #4:**

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

- Implement the Fiscal Sustainability Plan. Using in-house staff and consultants:
  - Draft updates to the Comprehensive Plan and land development code.
  - Complete the Urban Forest Management Plan.
  - Renew implementation of the Osceola Energy Initiative.
  - Implement housing strategies to decrease housing cost, increase household income/ability to pay for housing, explore home-sharing options and demonstration projects.
  - Develop a web page to monitor sustainability indicators.
  - Schedule:
    - December 2017: Develop a web page
    - August 2018: Comprehensive Plan and land development code updates
    - October 2018: Urban Forest Management Plan Phase 1
    - Ongoing: Implement housing strategies
    - Ongoing: Implementation of the Osceola Energy Initiative

**Strategic Objective #5:**

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, completed and submitted renewal application in October 2017.

**Strategic Objective #6:**

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.

- Complete the Parks Master Plan
  - Manage a consultant to update Recreation Element of Comprehensive Plan.
  - January 2018 Master Plan Phase 3 Comprehensive Plan and LDC Changes (December 2017 Initiation).
  - March 2018 Master Plan Phase 4 Funding Mechanisms – impact fees (FY2018).

**Strategic Objective #7:**

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

- Transit-Oriented Development (TOD) Standards

- Manage 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.
- BCC November 2017.

**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.

- The budget for Mobility Fee Coordination will be established in a Budget Amendment.
- Impact Fee Coordination administers and maintains various Impact Fees including fire, parks and schools. Personal Services supports .5 FTE, which decreased from the FY17 Adopted Budget due to the reallocation of the Impact & Mobility Fee Technician to Current Planning. Personal Services and Operating Expenses decreased due to the decrease in FTEs. Capital Outlay is not included in the FY18 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. Personal Services supports a total of 20.5 FTEs in FY18, which is an increase of 2 FTEs from the FY17 Adopted Budget. Personal Services increased 15.9% due to the addition of two new Development Review Inspector II Positions, a 3% across the board raise for eligible non-IAFF employees and health insurance selection. Operating Expenses increased 9.7%, from the FY17 Adopted Budget primarily due to training and travel, associated with certification. For FY18, Capital Outlay provides funding for a Toughbook computer.
- Planning & Design provides the development framework, process, review and maintenance functions for Osceola County to achieve a sustainable world-class community. Personal Services supports 11.30 FTEs which is a decrease of 18 FTEs from the FY17 Adopted Budget due to the following position reallocations: 4 FTEs moved to Autonomous Rapid Transit (1406), 13 FTEs moved to Current Planning (1456) and 1 FTE moved to Community Development Administration (1457). Operating Expenses decreased 64% as a result of the departmental reorganization. Capital Outlay provides funding for vehicles and AutoCAD Software.
- 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 24.0 FTEs which is an increase of 13 FTEs and increased \$955,612 from the FY17 Adopted Budget due to the reallocation of 13 FTEs from Cost Center 1454 –Planning & Design to 1456 – Current Planning. Operating Expenses increased \$299,798 from the FY17 Adopted Budget due to cost associated with the increased FTEs and the Lot Mowing Abatement and Debris removal charges. Capital Outlay is not included in the FY18 budget.

**REVENUES:**

These offices are supported by the General Fund. Additional revenues are generated from the following; 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).

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Other Taxes	487,518	391,888	379,563	521,706	142,143
Permits, Fees & Special Assessments	5,789,682	4,922,498	4,111,010	5,757,571	1,646,561
Charges For Services	1,047,892	683,026	759,690	509,982	-249,708
Judgment, Fines & Forfeits	314,740	222,976	243,773	318,870	75,097
Miscellaneous Revenues	28,132	706,943	25,384	19,837	-5,547
Less 5% Statutory Reduction	0	0	-275,971	-356,398	-80,427
<b>Total Revenues:</b>	<b>\$7,667,965</b>	<b>\$6,927,332</b>	<b>\$5,243,449</b>	<b>\$6,771,568</b>	<b>\$1,528,119</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	3,858,408	4,116,964	4,604,027	4,566,128	-37,899
Operating Expenses	6,516,957	1,439,797	708,157	593,589	-114,568
Capital Outlay	25,402	118,126	7,460	7,259	-201
<b>Total Expenditures:</b>	<b>\$10,400,766</b>	<b>\$5,674,887</b>	<b>\$5,319,644</b>	<b>\$5,166,976</b>	<b>-\$152,668</b>

**FUND 001-GENERAL FUND  
THE TREE BANK**

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**COST CENTER SUMMARY - (1455):**

**TRENDS & ISSUES:**

The Tree Bank cost center was created for the purpose of acquiring, protecting and maintaining native vegetative communities in Osceola County and maintaining land for the placement of trees acquired pursuant to Chapter 10 of the Land Development Code entitled Land Management. Operating Expenditures increased to appropriate the remaining Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Charges For Services	10,500	0	0	0	0
Fund Balance	0	0	2,410	72,638	70,228
<b>Total Revenues:</b>	<b>\$10,500</b>	<b>\$0</b>	<b>\$2,410</b>	<b>\$72,638</b>	<b>\$70,228</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	5,792	2,182	2,410	72,638	70,228
Capital Outlay	19,868	56,666	0	0	0
<b>Total Expenditures:</b>	<b>\$25,660</b>	<b>\$58,848</b>	<b>\$2,410</b>	<b>\$72,638</b>	<b>\$70,228</b>

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

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**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 – The accounting department is responsible for managing and updating all payroll information. One objective is to provide accurate payroll information and payments to employees. 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 and customers to see when the payments will be made.
- 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. If

budgetary changes need to be made, the Finance Director makes changes and offer solutions that keep the Clerk's budget balanced.

- 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. Keep inventory controls and capital disposal.

### **RECENT ACCOMPLISHMENTS:**

#### **Accomplishment #1:**

The FY17 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.

#### **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**

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**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 decrease of 49% over the FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	945	1,233	1,100	0	-1,100
Judgment, Fines & Forfeits	115,686	97,664	91,558	110,000	18,442
Miscellaneous Revenues	429	0	0	0	0
Less 5% Statutory Reduction	0	0	-4,633	-5,500	-867
Other Sources	704,000	613,152	0	0	0
<b>Total Revenues:</b>	<b>\$821,061</b>	<b>\$712,049</b>	<b>\$88,025</b>	<b>\$104,500</b>	<b>\$16,475</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	91,301	98,831	142,044	58,101	-83,943
<b>Total Expenditures:</b>	<b>\$91,301</b>	<b>\$98,831</b>	<b>\$142,044</b>	<b>\$58,101</b>	<b>-\$83,943</b>

**FUND 001 – GENERAL FUND  
PROPERTY APPRAISER**

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**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 \$418,408.87 and have successfully recovered a total of \$364,422.07 which consists of owed taxes, penalties, and interest.
- Completing Tangible Personal Property Audits on accounts to ensure all items are reported accurately.

**Accomplishment #2:**

Information Technology Accomplishments over the last 12 months.

Installed and configured 600 series Sonicwall

- New firewall/router that replaced EOL NSA 3500
- Upgraded Sonicwall OS features enhanced security against malware and virus threats

Complete network documentation, to include diagram, all virtual farm assets and description

- Documentation of entire PA network resources to include virtual farm system of PA production and webservers; also includes graphics and diagrams of virtual resources
- Network diagram to illustrate all PA pc's, printers, and network devices for accountability and support tickets

New virtual backup and server image recovery system (Veeam)

- Replacement of tape drive system and external off-site storage tapes
- System supports disk and imaging processing for disaster recovery

**Accomplishment #3:**

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

- Online Homestead applications - 38% were submitted online
- Tangible Personal Property E-File – 26% increase in number of returns filed online.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

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.
- We are investing in a new technology which will make the review process more accurate and efficient.
- We have implemented a more aggressive 5 year review plan which we feel will make sure every property in the county is being accurately assessed.
- We are reviewing all of our practices to ensure we are doing the most thorough job of assessing the properties as well as operating the office in the best possible way, thus saving money for the taxpayers in the long run.

### **Strategic Objective #2:**

Information Technology 2018 Initiatives:

System and application testing on windows 10 platform, to include deployed windows 10 user pc's and images(s) for build and recovery

- Replacement of 3+ year Dell hardware to support Microsoft windows 10 OS
- System image includes all PA application and settings for deployment and recovery backup

Install and configuration remote image backup system (located @ County EOC)

- External recovery drive system install at County EOC for external images of PA production virtual server
- Web access console provides external access to system through existing County/PA network resources (no duplication of network traffic routing)

Ssl-vpn virtual office for all remote access and assigned domain users

- Web-based secure remote access platform for PA system servers or assigned resources
- User access based on assigned PA domain permissions, new sonicwall OS provides enhanced security, log tracking and domain resource availability

**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, (\$6,625,386), \$5,913,715 is included in the General Fund. This budget includes funding for 63 positions, which includes the addition of a new Residential Field Appraiser as well as a 3% Cost of Living Adjustment (COLA). Operating decreased 6% primarily 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 1.9% increase over the FY17 Adopted Budget.

**REVENUES:**

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

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	709	0	0	0	0
Other Sources	167,876	178,016	0	0	0
<b>Total Revenues:</b>	<b>\$168,585</b>	<b>\$178,016</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	137,828	132,616	155,618	146,352	-9,266
Transfers Out	5,259,556	5,492,772	5,808,851	5,929,341	120,490
<b>Total Expenditures:</b>	<b>\$5,397,384</b>	<b>\$5,625,388</b>	<b>\$5,964,469</b>	<b>\$6,075,693</b>	<b>\$111,224</b>

**FUND 130 – COURT TECHNOLOGY FUND  
PUBLIC DEFENDER**

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**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.

**FY18 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 001-GENERAL FUND  
PUBLIC DEFENDER**

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**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 FY18 remains unchanged from the FY17 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	7,001	6,877	7,000	7,000	0
<b>Total Expenditures:</b>	<b>\$7,001</b>	<b>\$6,877</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$0</b>

**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 FY18 Budget increased 6% over the FY17 Adopted Budget and supports 663 full-time and 105 part-time employees. Budget increase supports a 5% Cost of Living Adjustment (COLA) and the addition of 21 full-time positions. 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 sources include estimated excess fees.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	245,108	239,014	236,599	257,277	20,678
Judgment, Fines & Forfeits	113,371	100,347	102,708	105,425	2,717
Less 5% Statutory Reduction	0	0	-16,965	-18,135	-1,170
Other Sources	1,489,974	452,278	750,000	750,000	0
<b>Total Revenues:</b>	<b>\$1,848,453</b>	<b>\$791,639</b>	<b>\$1,072,342</b>	<b>\$1,094,567</b>	<b>\$22,225</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	753,932	953,953	995,476	1,825,706	830,230
Transfers Out	55,411,361	59,213,769	63,707,415	67,319,797	3,612,382
<b>Total Expenditures:</b>	<b>\$56,165,293</b>	<b>\$60,167,722</b>	<b>\$64,702,891</b>	<b>\$69,145,503</b>	<b>\$4,442,612</b>

**FUND 001-GENERAL FUND  
STATE ATTORNEY**

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**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. Total funding for FY18 remains unchanged from 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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	1,847	2,174	5,000	5,000	0
<b>Total Expenditures:</b>	<b>\$1,847</b>	<b>\$2,174</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>



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

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**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 third term as Supervisor of Elections and is a nationally certified election profession. 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 are always working to be fiscally conscientious to the taxpayers of Osceola County.

**FY17 ACCOMPLISHMENTS:**

The Elections Office has provided quality election services, which includes the open, fair, transparent and secure elections in the most efficient and professional manner as well as posting timely and accurate results. The office has promoted voter awareness through education, outreach and community involvement that encourages voter participation and assists voters in making informed decisions. Voter education is provided at schools through the office’s outreach program providing the opportunity to embrace youth participation. Inspiring and preparing our young people to become voters, elections workers and candidates of tomorrow has been a priority. At the same time the office has been maintaining accurate Voter Registration files ensuring every voter has the opportunity to exercise his or her right to vote and complying with Florida Election Laws, providing exemplary customer service, and remaining on the forefront of elections technology and innovations. The office has worked to educate voters on the vote by mail process, which has increased requests and the vote by mail method of voting. Increasing the vote by mail voting has help to ease wait times at many of the polling locations throughout the county. The purchase of additional check-in equipment also made the voting process quicker for the voters.

**FY18 OBJECTIVES AND GOALS:**

1. To continue to educate our community on the election process through outreaches, education, and community involvement.

2. Finding voting locations to ease wait times during elections.
3. Providing accessible voting equipment.
4. Maintaining accurate Voter Registration files.
5. Judiciously expending our tax dollars while making sure we are meeting the expectations of our citizens.
6. Working to make sure every voter has the opportunity to exercise his or her right to vote by increasing awareness of online voter registration.
7. Ensuring compliance with Florida Election Laws.
8. Educating voters on the 3 different ways they can cast a ballot in any election.
9. Reaching out to the registered voters to ensure their voter registration file is accurate and up to date before the 2018 elections.
10. Educating voters on party affiliation and voting in the Primary Elections.
11. Replacing accessible voting equipment with new equipment.
12. Remaining on the forefront of elections technology and innovations.
13. Continue to provide exemplary customer service.

**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 FY18 budget reflects a 3.7% increase from the FY17 Adopted Budget primarily due to funding only one election in FY18. However, this budget also includes a 3% COLA 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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Charges For Services	0	12,182	0	0	0
Other Sources	316,542	323,051	6,000	6,000	0
<b>Total Revenues:</b>	<b>\$316,542</b>	<b>\$335,233</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$0</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	16,516	11,944	13,635	15,383	1,748
Transfers Out	2,823,928	3,621,551	2,903,054	3,008,892	105,838
Reserves - Assigned	0	0	10,000	10,000	0
<b>Total Expenditures:</b>	<b>\$2,840,444</b>	<b>\$3,633,495</b>	<b>\$2,926,689</b>	<b>\$3,034,275</b>	<b>\$107,586</b>

## **Osceola County Tax Collector – Bruce Vickers FY 18 Adopted Budget Book**

### **Mission Statement:**

To serve our citizens with knowledge, dignity and respect.

### **Strategic Objectives:**

- Cultivate an environment which is both welcoming to our customers and conducive to the professional and personal growth of Tax Collector staff members
- Provide necessary training to deliver knowledgeable, courteous service to our customers and the agencies we serve.
- Utilize technology to the fullest extent possible to efficiently serve our customers and accurately account for revenue collected.
- Maintain public trust and confidence through service and accountability.

### **Accomplishments: FY 2016 - 2017**

- This year we began utilizing technology to manage cash handling/flow through an automated teller system.
- We implemented an updated appointment and queuing system in our main office resulting in shorter wait times for citizens needing our services.
- We restructured two existing positions to serve as official trainer positions. This allows us to provide ongoing cross training, ensuring staff members can operate at optimum efficiency. These positions move to the various offices as needed to provide training throughout the organization.
- We restructured an existing position to consolidate and manage all Human Resource functions for the organization.
- We relocated our BVL office to accommodate the growing need for Driver License services as well as establishing an initial document screener position to facilitate efficiency in services.
- We remodeled our St. Cloud office to increase Driver License services, provide initial document screening and accommodate the future responsibility of issuing Concealed Weapon permits.
- Established a social media presence for community outreach to communicate information and provide education to citizens.
- Achieved perfect fiscal year external audit of all accounting and financial functions.

### **Goals and Objectives**

- Work with the County to develop a plan for relocating the Poinciana office to better serve Poinciana, Celebration, Champions Gate, Reunion and the four corners area of the county.
- Work with our software vendors on improvements/enhancements to further automate internet services.

- Install updated queuing system for all branch offices.
- Implement Concealed Weapons Permits service in St. Cloud office.
- Develop informational media through the use of television monitors in each office, providing requirements and information to citizens as they wait for service.
- Achieve perfect fiscal year external audit of all accounting and financial functions.

**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 7.5% increase over the FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	361,338	205,470	287,694	196,690	-91,004
Less 5% Statutory Reduction	0	0	-14,385	-9,834	4,551
Other Sources	0	2,176,091	1,500,000	1,500,000	0
<b>Total Revenues:</b>	<b>\$361,338</b>	<b>\$2,381,562</b>	<b>\$1,773,309</b>	<b>\$1,686,856</b>	<b>-\$86,453</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	5,319,283	5,622,585	7,032,174	7,555,170	522,996
Transfers Out	0	16,873	13,677	15,772	2,095
<b>Total Expenditures:</b>	<b>\$5,319,283</b>	<b>\$5,639,458</b>	<b>\$7,045,851</b>	<b>\$7,570,942</b>	<b>\$525,091</b>

**FUND 001 – GENERAL FUND  
CORRECTIONS**

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**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 Delta Pod and FC**

Completed renovation of shower areas in Delta Pod and FC Housing Units. All showers and floors were resurfaced in with Durabond. This product is durable, odorless, and slip resistant. This product requires minimal maintenance.

**Accomplishment #2: Key Tracer**

The Key Tracer is an enhanced key control system that maintains total accountability of security keys throughout the facility. This system allows for staff recognition for key access. This system ensures consistent accountability for all facility keys and also has the ability to advise supervisors and command staff electronically of accountability issues for immediate identification and recovery.

**Accomplishment #3: IEVAC Smoke and Fire Hoods**

This new technology was installed at all Scott air pack locations throughout the facility to enhance staff and inmate safety during emergency situations. These safety hoods are easy to don, saving time during lifesaving efforts. This safety hood allows for staff to have thirty minutes of clean air without having to worry about tank time or loss of oxygen.

**Accomplishment #4: Reorganization of Lieutenant Positions**

A reorganization of Lieutenant level staff was completed to create a Use of Force Coordinator position and an Administrative Lieutenant position. These positions were created to enhance organizational effectiveness and consistency amongst all shifts. The Use of Force Coordinator position allows for the agency's uses of force to be reviewed by one Lieutenant who specializes in use of force techniques, tactics, and case law. This position ensures appropriate documentation, identifies training needs, and serves as the agency's lead Defensive Tactics Instructor. The Administrative Lieutenant position was formed to review all departmental reports; designed to enhance the quality of all reports submitted and ensure follow through on all matters. This position also oversees the Accreditation Department ensuring our agency is in compliance with FMJS and FCAC jail standards.

**Accomplishment #5: Ready Room (Less Lethal Armory)**

The purpose of the Ready Room was to create a secure and safe area inside the secure confines of the facility where less lethal weapons could be stored for staff use. Our previous practice consisted of the less lethal weapons to be stored in the facility's primary armory located outside of the main facility. The

creation of the Ready Room allows for easier access to necessary equipment when needed and avoids staff having to carry less lethal munitions through the front lobby where visitors are regularly present.

**Accomplishment #6: Juvenile Fingerprinting Room**

Prior to the creation of the Juvenile Fingerprinting Room, law enforcement agencies within the county were not ensuring all juvenile arrestees were being fingerprinted as required by FDLE. Juveniles with minor charges were being arrested and turned over to a parent or guardian with no fingerprint record. This room is located outside of the secure confines of the facility with allows for easy access by law enforcement agencies and avoids juveniles being unnecessarily booked into the correctional facility.

**Accomplishment #7: PREA Audit**

The Prison Rape Elimination Act of 2003 (PREA) requires corrections agencies to complete an audit for compliance every three years. The audit is to ensure compliance with 43 standards and includes staff interviews, inmate interviews and a facility tour and is intended to measure the level of education and involvement with staff to adequately provide a safe and secure environment for inmates; leading to the reduction and elimination of sexual abuse in the facility. The Department completed the first such audit in 2014 and again in August 2017. The 2017 final report showed full compliance with all 43 standards, exceeding the standard in three areas; upgrades to facility and technologies, employee training, and inmate education. Our agency is one of only 276 county jail facilities nationwide to complete the PREA compliance audit and the third county in the state of Florida.

**Accomplishment #8: Enhanced the Pretrial Release Program by implementing changes to Administrative Order #07-98-47-17**

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 60%, over 200 inmates have been released administratively, and the overall caseload size has increased by 50% from 659 participants to 992 participants in August 2017.

**Accomplishment #9: SOAR**

The Department was awarded a grant for technical assistance for the implantation of SOAR. SOAR is a program model that is designed to increase access to SSI/SSDI for eligible adults who have mental illnesses, medical impairments, and/or co-occurring substance use disorders. The SOAR program is designed to increase access to disability income benefits for adults with behavioral health needs or who are at risk of experiencing homelessness. A position has been allocated for this initiative this year with positive outcomes expected next year.



## **Accomplishment #10: Inmate Resource/Vendor fairs**

The Department hosts annual Inmate Resource Fairs in an effort to provide inmates updated information regarding assistance available to them upon their release to facilitate their successful reentry into the community. Through a series of presentations throughout the day, participating inmates receive information on topics ranging from housing, healthcare, substance abuse, and education. This year, more than twenty-five non-profit organizations and government agencies participated and over 300 inmates were served. The Resource Fair is instrumental in providing inmates the resources they need to be successful upon their release.

## **STRATEGIC OBJECTIVES:**

**Strategic Objective #1: Provide for the care, custody, and management of inmates while ensuring public and staff safety.**

- Ensure agency compliance with Florida Model Jail Standards and Florida Corrections Accreditation Commission standards.
- Maintain an effective emergency management system and resources to respond to facility emergencies.
- Ensure compliance with the national audit standards of the Prison Rape Elimination Act.
- Ensure a continuous review of Inmate Risk and Behavioral Management

**Strategic Objective #2: Develop staff committed to professionalism and enhanced organizational performance**

- Provide training on applicable statutes, policies, and procedures to all staff.
- Maximize staff attendance in training offered by the Department's Training Division, the County, and FDLE.
- Conduct an annual review of all Department policies and procedures for necessary updating and revision.
- Reestablish a Corrections Emergency Response Team (CERT)

**Strategic Objective #3: Ensure effective leadership at all levels of the Department.**

- Develop specialized leadership curriculum specifically for Corrections Department managers and supervisors.
- Provide continuous training on the Department's Vision, Mission, and leadership expectations to all agency personnel.
- Maximize attendance in Leadership Training offered by the Department's Training Division, the County, and FDLE.
- Develop a Field Training curriculum plan for supervisory positions.

**Strategic Objective #4: Increase the use of technology and innovate practices effectively.**

- Complete installation of wireless networking throughout the facility.
- Establish the use of evolving technology to include the new jail management system.
- Solicit and incorporate a GPS monitor system for home confinement that integrates with the current caseload management system.
- Utilize wireless tablets for inmate programming for administrative confinement inmates.

**Strategic Objective #5: Continue addressing jail overcrowding and reducing incarceration costs to the County.**

- Implement the use of evidence-based practices and reentry initiatives to reduce recidivism, including SOAR and Thinking for a Change (T4C).
- 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.

**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 381 FTEs which is an increase of 1 FTEs from FY17 Adopted Budget for a Research Analyst Statistician (cost center 2101). Personal Services increased from the FY17 Adopted Budget due to an additional position, a 3% across the board raise for eligible non-IAFF employees, as well as selections made during Open Enrollment for Health and Dental Insurance Plans. Operating Expenditures increased from the FY17 Adopted Budget primarily due to increases in Legal Fees and Insurance Claims. Capital Outlay increased to appropriate funds for the SCAAP grant and includes funding for Board approved capital projects and facility camera upgrades. Grants and Aids funds a yearly donation to the Florida Criminal Justice Executive Institute.

**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. Intergovernmental Revenue increased to allocate funds for the SCAAP grant.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	0	24,000	0	64,971	64,971
Charges For Services	477,418	990,307	1,402,622	1,110,260	-292,362
Judgment, Fines & Forfeits	344,980	300,896	305,029	230,918	-74,111
Miscellaneous Revenues	558,290	583,029	576,077	276,174	-299,903
Less 5% Statutory Reduction	0	0	-87,187	-62,672	24,515
Fund Balance	0	0	154,183	134,436	-19,747
<b>Total Revenues:</b>	<b>\$1,380,688</b>	<b>\$1,898,231</b>	<b>\$2,350,724</b>	<b>\$1,754,087</b>	<b>-\$596,637</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	24,977,306	27,268,098	27,764,235	28,438,542	674,307
Operating Expenses	8,842,395	9,236,787	10,066,216	10,289,793	223,577
Capital Outlay	651,530	1,022,538	836,734	859,369	22,635
Grants and Aids	250	250	250	250	0
<b>Total Expenditures:</b>	<b>\$34,471,480</b>	<b>\$37,527,673</b>	<b>\$38,667,435</b>	<b>\$39,587,954</b>	<b>\$920,519</b>

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

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**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 7, 2017 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**

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**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 supports 15 FTEs which is a reduction of .5 FTEs from the FY17 Adopted Budget due to the reallocation of the Bilingual Office Assistant position to Human Resources (1265). Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and adjustments to benefit costs, which was partially offset by employee plan selections, and the FTE reduction. Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations. Capital Outlay includes funding for year 4 of a 5-year commitment for the Footsteps to Brilliance program.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	1,633,655	1,805,446	1,742,595	1,804,243	61,648
Operating Expenses	758,571	985,468	5,326,370	5,649,069	322,699
Grants and Aids	0	5,000	29,250	29,250	0
<b>Total Expenditures:</b>	<b>\$2,392,226</b>	<b>\$2,795,914</b>	<b>\$7,098,215</b>	<b>\$7,482,562</b>	<b>\$384,347</b>

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

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**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. Efforts are made to streamline and consolidate services by a highly motivated workforce dedicated to 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

- 2016 Value Adjustment Board process ended in January 2017, 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 10 internal processes, resulting in a savings of both time and money

**Accomplishment #3:**

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

- Held individual records retention training sessions with various Departments and processed more than 77 requests for records disposition

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

Recording Secretary - Attend meetings and fulfill information requests

- Ensure that the Board of County Commissioners meeting information is accurate and transparent to the citizens
- Provide Recording Secretary Services to the four Common Facilities Districts
- Deliver support and services to the 2018 Canvassing Board for the Supervisor of Elections Office
- Respond to all research requests in a timely manner

**Strategic Objective #2:**

Value Adjustment Board

- Coordinate between the Petitioners, Property Appraiser, and Special Magistrates the Hearing dates and times for an orderly process which complies to the statutory guidelines
- Install and have fully operational for the October/November 2017, Hearings the new media component of the Axia Software. This automated system will be a benefit to not only the overall process, but also will greatly reduce the time, costs, and efforts

**Strategic Objective #3:**

Recording Secretary / Agenda

- Install, write procedures, train users, and have fully operational by September 30, 2018, the On-Base Hylands Agenda software which is a companion component of the enterprise wide network.

**Strategic Objective #4:**

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 #5:**

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 to the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers: 1281-Recording Secretary and 1282-Value Adjustment Board. The Recording Secretary Cost Center supports 6.05 FTEs, which remain unchanged from the FY17 Adopted Budget. The Value Adjustment Board does not include Personal Services. All operating costs associated within the Value Adjustment Board are mandated. Personal Services increased from the FY17 Adopted Budget and includes a 3% across the board raise for eligible non-IAFF employees and adjustments to benefit costs. Operating Expenditures increased 23.3%, primarily due to increased costs for legal fees associated with the Value Adjustment Board and adjustments to Overhead allocations.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	38	0	0	0	0
Miscellaneous Revenues	34,206	29,551	24,506	41,679	17,173
Less 5% Statutory Reduction	0	0	-1,225	-2,084	-859
<b>Total Revenues:</b>	<b>\$34,244</b>	<b>\$29,551</b>	<b>\$23,281</b>	<b>\$39,595</b>	<b>\$16,314</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	382,748	413,346	422,337	434,259	11,922
Operating Expenses	54,536	46,918	63,632	78,470	14,838
Capital Outlay	0	1,057	0	0	0
<b>Total Expenditures:</b>	<b>\$437,285</b>	<b>\$461,321</b>	<b>\$485,969</b>	<b>\$512,729</b>	<b>\$26,760</b>



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

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**DEPARTMENTAL OBJECTIVE:**

This office is comprised of Government Affairs, the Public Information Office 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 promotion 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 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) during an emergency.
- 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.
- 6) **Audio visual production:** Produce all meetings in the chambers, some of which are streamed live over the Internet. The office produces videos that are distributed through various channels to support the Strategic Plan and its objectives.

**FY18 GOALS & OBJECTIVES:**

**Goal 1 – Grow and Diversify the County's Economy**

*Objectives: Diversify the County's local tax base and inform the public of those efforts.*

- Work with lobbyists and others to secure funding for NeoCity and other priorities.
- Works to identify and convey information related to Osceola County's priorities.
- Coordinate an Affordable Housing Workshop.
- Participate and publicize events that help diversify the tax base.
- Research and report on trends and policies that might affect Osceola County.

**Goal 2 – Upgrade County Infrastructure and Transportation Network: Prepare for growth**

*Objectives: Focus on multi-modal transportation options.*

- Work with other departments and organizations to secure funding for transportation and infrastructure programs.
- Tell the story of Osceola County's transportation and infrastructure programs.
- Support efforts to upgrade infrastructure and transportation network.

### **Goal 3 – Create Great Neighborhoods for the Future: Safe and Livable**

*Objectives: Communicate efforts underway to make the county a desirable place to live.*

- Work with executive team and staff to identify and convey information.
- Create and maintain a presence in the community of Osceola County and Central Florida to promote programs and services.
- 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.
- Continue to use social media to inform residents about information of note.
- Plan and execute annual State of the County event.
- Continue to produce weekly Board of County Commission meetings (along with others) for live viewing on [www.osceola.org](http://www.osceola.org) and rebroadcasts.
- Produce programming and public service announcements of County programs and services.
- Serve as a central clearinghouse for all public records requests and media requests.
- Develop and foster positive partnerships with media outlets, community groups and citizens.
- Assist local agencies/departments with the development of Proclamations.
- Organize, plan and implement outreach efforts, including: Groundbreaking Ceremonies, Ribbon Cuttings, Town Hall Meetings and other activities.
- Oversee the planning and coordination of special events for the Board of County Commissioners/County Manager.

### **FY17 ACCOMPLISHMENTS:**

- 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 opening of Center for Neovation, working in concert with internal and external partners.
- Promoted NeoCity and the 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.
- Conducted proactive and aggressive social media activities, reaching more than half a million people and growing "likes" to more than 14,000 – an increase of more than 60 percent for the second year in a row.
- Conducted numerous community outreach events with staff and commissioners, including new events.
- 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.
- Keep the public informed before, during and after Hurricane Irma.

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

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**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 6 FTEs which is an increase of 1 FTE from the FY17 Adopted Budget due to a mid-year addition in FY17 for a Communications Content Producer position. Personal Services increased due to the mid-year addition of 1 FTE and a 3% across the board raise for eligible non-IAFF employees. Operating Expenditures increased from the FY17 Adopted Budget, primarily due to Legal fees and anticipated cost for Special Events. Capital Outlay provides funding for Aerial Video / Production Equipment.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	1,684	1,924	0	0	0
<b>Total Revenues:</b>	<b>\$1,684</b>	<b>\$1,924</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	327,356	342,764	480,758	581,620	100,862
Operating Expenses	38,655	47,449	335,893	376,331	40,438
Capital Outlay	1,095	1,977	0	3,000	3,000
<b>Total Expenditures:</b>	<b>\$367,106</b>	<b>\$392,191</b>	<b>\$816,651</b>	<b>\$960,951</b>	<b>\$144,300</b>

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

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**DEPARTMENTAL OBJECTIVE:**

Through strategic partnerships and collaboration, the Human Resources Department recruits, develops and retains a high performing and diverse workforce. We seek to foster a healthy, safe, and productive work environment in order to maximize individual and organizational potential and position Osceola County as an employer of choice.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1: Recruitment & Selection**

- Successfully coordinated and conducted recruitment and selection efforts resulting in the hiring and on-boarding of 179 new employees and 106 promotions.
- In collaboration with the Information Technology Department, successfully implemented the NEOGOV online applicant tracking system. The new applicant tracking system is designed to streamline the recruitment and hiring process.
- Participated In the 8<sup>th</sup> Annual Florida Classic Career Expo & Diversity Job Fair at the Amway Center and two (2) Public Safety Job Fairs at Valencia Community College.

**Accomplishment #2: Employee & Labor Relations**

- Provided guidance and technical assistance on approximately on 113 disciplinary actions to ensure the consistent application of policies and procedures.
- Completed off-boarding consisting of 22 retirements, 119 resignations, 27 terminations and one lay-off.
- Processed and provided ADA reasonable accommodations for five (5) employees. Accommodations ranged from extended leave time, equipment and reassignment to a vacant position.
- Coordinated, participated and provided guidance on seventeen (17) Pre-Determination Hearings and thirty-one (31) grievance hearings.
- Conducted three (3) formal investigations.
- Successfully completed negotiations for the renewal of the collective bargaining agreement between the County and the Osceola Professional Firefighters Association, Local 3284.

**Accomplishment #3: Training & Development**

- In collaboration with the Information Technology Department, successfully implemented the last phase of the new County-wide Learning Management System. The LMS application facilitates the administration, documentation, tracking, reporting and delivery of educational courses.

**Accomplishment #3: Risk Management & Safety**

- Managed and tracked 351 Workers' Compensation Claims. The largest percentage of claims (41%) were for Multiple Body Parts and Multiple Body Systems related injuries with 87% of the claims originating from the following Departments: Corrections, Fire Rescue, Road and Bridge and Animals Services.
- Managed and tracked 119 auto claims; 70 (83%) of which were associated with the Sheriff's Office vehicles.
- Conducted four (4) Random Drug testing screening form employees in safety-sensitive positions in Corrections, Road & Bridge and Fleet.
- In collaboration with our new broker, negotiated insurance policy renewals resulting in premium savings to the County of \$591,320.
- Successfully implemented the Risk Management Information System (RMIS). This system assists in consolidating claims, policy, and exposure information and providing the tracking and management reporting capabilities to enable the Department to monitor and control the overall cost of risk management.
- Successfully consolidated all lines claims under one Third Party Administrator.

**Accomplishment #3: Benefits & Wellness**

- Successfully coordinated the opening of the Osceola County Employee Health and Wellness Center. The Employee Wellness Center provides services to employees, retirees and dependents enrolled in the County's health insurance plan. To date, over 400 employees and dependents have benefited from the services offered by the Health and Wellness Center. The model focuses on promoting health management and overall wellness to coach and educate employees and their dependents about their overall health. All services provided are at no out-of-pocket cost. It is expected that the Center will provide a reduction in cost to help the county manage its current medical claims with an expected return on investment of approximately \$1.7M over the next three (3) years.
- Coordinated the County's 2017/2018 Benefits Open Enrollment and conducted 34 educational sessions, achieving a 98% online enrollment completion rate.
- Expanded benefits options by offering health coverage for Domestic Partners and eligible dependents.
- Conducted thirteen (13) county-wide Wellness events with participation of over 1,000 employees.
- Incorporated Behavioral Telehealth to our scope of services. This new service eliminates waiting time and helps members seek behavioral health assistance in a more private setting through the use of a phone or computer/tablet.

**STRATEGIC OBJECTIVES:****Strategic Objective #1: Ensure Regulatory Compliance**

- Review and revise, as needed, Osceola County Personnel Policies and Procedures Manual to ensure compliance with recent workplace law changes and best practices. Key Policies and

Procedures needing to be reviewed and/or updated include: Equal Employment Opportunity, Anti-Harassment, Family Medical Leave Act, Workers' Compensation, Recruitment, Performance Evaluations, Standards of Conduct, Emergency/Disaster Employment, Employment Cooperation, and Offenses and Disciplinary Actions.

- In collaboration with the Information Technology Department, implement the KRONOS Leave Manager Module. This module will minimize the compliance risks associated with administering leave requests and tracking the time , as required under the Family Medical Leave Act, Americans with Disabilities Act, Military Leave etc. Among other things, the system automatically updates new rules and regulations as legislation changes, and Department of Labor FMLA forms templates are kept up to date with the ability to auto-populate information.

**Strategic Objective #2: Redesign the Training and Development program to better meet the needs of County Departments.**

- Conduct a survey/needs assessment to evaluate departmental training needs.
- Select the right blend of delivery options.
- Identify methods of running the program more effectively and economically.

**Strategic Objective #3: Mitigate and manage potential exposures to County assets and promote safety through education, training and compliance for both employees and the public.**

- Develop a formal County-wide Employee Return to Work Program
- Develop a vehicle accident review policy.
- Coordinate ergonomic assessments with our insurance company in order to create a safe and healthy work environment and mitigate workplace injuries.
- Enhance Risk Management relationships with departments by establishing a stronger presence and awareness in departments.
- Expand risk management/safety training opportunities to educate staff and mitigate risk.

**Strategic Objective #4: Develop programs and services to best meet beneficiaries' and the County's needs.**

- Partner with a benefits consultant to assist the Benefits Unit in crafting an employee benefit strategy and work with the benefit staff to design and implement the plan.
- Continue to monitor the performance of the Employee Health and Wellness Center.

**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 15.4 FTEs which is an increase of .4 FTEs from the FY17 Adopted Budget due to current year restructuring of positions between the General Fund and Internal Service Funds. Personal Services increased as a result of the position reallocations as well as a 3% 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 decreased 3.8% over the FY17 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	304	375	0	0	0
<b>Total Revenues:</b>	<b>\$304</b>	<b>\$375</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	733,857	703,979	827,120	872,556	45,436
Operating Expenses	199,142	312,552	455,971	362,311	-93,660
Capital Outlay	2,392	0	0	0	0
<b>Total Expenditures:</b>	<b>\$935,391</b>	<b>\$1,016,531</b>	<b>\$1,283,091</b>	<b>\$1,234,867</b>	<b>-\$48,224</b>

**FUND 001 – GENERAL FUND  
INFORMATION TECHNOLOGY**

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**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 of 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:**

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**Accomplishment #1**

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

- Started the implementation of SecureWorks, a managed security service provider, to augment the Information Technology’s resources with security event detection, prevention, and response capabilities. This initiative greatly improves the County’s information security posture, thus protecting the County’s IT infrastructure and data.

**Accomplishment #2**

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

- In partnership with the Veteran’s Affairs Office, the VIMS Software was upgraded. With this newer version, the Veteran’s Affairs Office now has access to updated documents and forms that meet the latest federal standards. These are used to provide needed services to the veterans of Osceola County.

**Accomplishment #3:**

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

- In partnership with the Human Services Department, implementation of the SPIRIT Software was completed. Human Services can use this new automated cloud-based solution to manage the process as citizens request and receive services. Work is being done to bring other community agencies online which will allow for a more comprehensive view and effective use of available resources across all agencies.



**Accomplishment #4:**

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

- In partnership with Fire Rescue, the FireRMS Software was upgraded. This new version allows Fire Rescue electronic tracking and management of staff exposure to toxic materials during the response to a particular incident.

**Accomplishment #5:**

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 #6:**

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

- Implemented a new call management software solution for the County-wide phone system in partnership with Community Development. This solution provides the County new tools to better monitor and help ensure excellent customer service for our citizens who contact the County over the phone, appropriately plan for staffing, plan for and react to influxes in call volume, as well as engage staff when customer service objectives are at risk.

**Accomplishment #7**

Strategic Plan Goal #4, Maintain a quality, highly motivated management team and workforce dedicate to serving Osceola County

- Implemented a Learning Management System to replace the Nexus Class Catalog. The system allows 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 through collaborative learning tools that empower employees to manage their online and instructor-led training and enhance their knowledge and skills.

**Accomplishment #8:**

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

- Implemented a new automated Fuel Management System for real-time visibility into all aspects of fueling activities. Fuel Master 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.

**Accomplishment #9:**

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

- Complete the migration from the current Permits Plus system to Accela Automation. This system provides 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 developers and citizens to track their applications throughout the entire application and approval process, and communicate more efficiently with County staff.

**Strategic Objective #2:**

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

- Complete the implementation of the new jail management system and realize all the anticipated value and benefits as described above in Accomplishment #9.

**Strategic Objective #3:**

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

- Begin implementing a major upgrade to the latest version of our current Human Resources and Financial System, in conjunction with a major business process improvement initiative, with the objective of improving effectiveness and efficiency, as well as leveraging the latest technology and the new capabilities of the software.

**Strategic Objective #4:**

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

- Complete the implementation of an infrastructure redesign for Spillman Law Enforcement and Computer Aided Dispatching system used in part for emergency vehicle dispatching and response. This will provide high-availability for the application and ensure greater availability, reliability and performance.

**Strategic Objective #5:**

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 County's MyOsceola mobile application to allow for proactive and customizable notifications and communications with the County's citizens.

**Strategic Objective #6:**

Strategic Plan Action Item #1-Development of NeoCity (Grow & Diversify Economy)

- Complete the implementation of Lambda Rail for County Administration and NeoCity locations. Lambda Rail is a statewide fiber optical network that allows direct high-speed access to academic, scientific, educational and government organizations. Lambda Rail will enable the County to more securely connect to other governmental resources, provide for secure high-speed connections to research networks for NeoCity partners, as well as reduce the cost of internet connection over time.

**FUND 001-GENERAL FUND  
INFORMATION TECHNOLOGY**

**COST CENTER SUMMARY - (1200, 1243, 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: Business Services Projects – 1200, Business Services – 1243, IT Administration - 1244, IT Project Management - 1245, IT Applications Support - 1246 and IT Infrastructure - 1247. Information Technology consists of 41.3 FTEs, of which the General Fund supports 39.8 FTEs which is an increase of 1.1 FTEs from the FY17 Adopted Budget as a result of the reallocation of the Radio Communications Service Technician and staff realignment within the Information Technology Department. Personal Services increased due a 3% across the board raise for all eligible non-IAFF employees and adjustments to benefit costs and employee plan selections. Operating Expenses increased 25.21% over the FY17 Adopted Budget primarily for upgrades and customizations of existing software programs, new software implementation, and additional maintenance support costs. Capital Outlay includes funding for costs associated with computer replacements as a result of the PC Lifetime Management (PCLM) program, servers, network infrastructure and physical security equipment. Overall, this department's budget increased 15% from the FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Charges For Services	95,700	95,700	83,737	79,730	-4,007
Miscellaneous Revenues	13,994	34,245	0	0	0
Less 5% Statutory Reduction	0	0	-4,187	-3,986	201
<b>Total Revenues:</b>	<b>\$109,694</b>	<b>\$129,945</b>	<b>\$79,550</b>	<b>\$75,744</b>	<b>-\$3,806</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	2,985,127	3,180,219	3,860,426	4,185,181	324,755
Operating Expenses	2,277,508	3,294,078	4,302,927	5,387,655	1,084,728
Capital Outlay	539,983	653,660	1,122,028	1,104,600	-17,428
<b>Total Expenditures:</b>	<b>\$5,802,619</b>	<b>\$7,127,957</b>	<b>\$9,285,381</b>	<b>\$10,677,436</b>	<b>\$1,392,055</b>

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

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**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 2016 Comprehensive Annual Financial Report (CAFR)

- For the 27<sup>th</sup> consecutive year, the County received the Certificate of Achievement for Excellence in Financial Reporting.

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

Implementation of new Treasury Services.

- Comptroller’s Office chose JP Morgan Chase Bank for the new banking services agreement.

**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 Revenue Refunding Bond Series 2017, resulting in net present value savings to the County of \$1,182,392.52.
- Completed the sale of Osceola County, Infrastructure Sales Surtax Refunding Bond Series 2017, resulting in net present value savings to the County of \$1,964,535.42.

**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

- Continue 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 Merchant services agreement for Osceola County.
- Comptroller’s Office will implement new Merchant 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  
OFFICE OF THE COMPTROLLER**

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**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 remains unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees as well as selections made during Open Enrollment. Operating Expenditures increased slightly, from the FY17 Adopted Budget. Capital Outlay is not requested for the FY18 Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	5,601	5,275	0	0	0
<b>Total Revenues:</b>	<b>\$5,601</b>	<b>\$5,275</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	1,201,375	1,368,039	1,471,376	1,657,167	185,791
Operating Expenses	244,890	104,882	103,861	106,079	2,218
Capital Outlay	2,397	0	1,750	0	-1,750
<b>Total Expenditures:</b>	<b>\$1,448,662</b>	<b>\$1,472,921</b>	<b>\$1,576,987</b>	<b>\$1,763,246</b>	<b>\$186,259</b>

**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 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 FY18.

- Meet with Department Managers / Administrators semi-annually 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 evaluation of current levels of service by March 30, 2018.

**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 FY19 by May 30, 2018.
- Identify additional funding required for projects that need to continue in FY19 by May 30, 2018.

**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 FY18. Forecast ahead for challenges and mitigate costs and delays to projects.
- Create preventative maintenance schedules.



**FUND 001-GENERAL FUND  
OFFICE OF MANAGEMENT AND BUDGET**

**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 County Budget 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 14.15 FTEs, which is a decrease of 2 FTE from the FY17 Adopted Budget due to the reallocation of the Grants Analyst position to the Office of the Comptroller (1271) and the Contract Compliance Analyst position to the Procurement Department (1251). Personal Services decreased 2.2% due to the position reallocations which was partially offset by a 3% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 2.1% from the FY17 Adopted Budget with no funding for Capital Outlay in FY18. Overall this budget decreased 2.4% over the FY17 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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	42,191	37,281	40,000	0	-40,000
Less 5% Statutory Reduction	0	0	-2,000	0	2,000
<b>Total Revenues:</b>	<b>\$42,191</b>	<b>\$37,281</b>	<b>\$38,000</b>	<b>\$0</b>	<b>-\$38,000</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	959,507	1,046,397	1,256,721	1,228,728	-27,993
Operating Expenses	63,649	39,652	40,661	39,799	-862
Capital Outlay	45,345	0	2,450	0	-2,450
<b>Total Expenditures:</b>	<b>\$1,068,501</b>	<b>\$1,086,049</b>	<b>\$1,299,832</b>	<b>\$1,268,527</b>	<b>-\$31,305</b>

**FUND 001- GENERAL FUND  
PROCUREMENT SERVICES**

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**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:**

Procurement Development and Training Programs

- Presented a series of training opportunities for internal customers to expand their understanding of procurement procedures and functions to improve their customer experience and solicitation outcomes.

**Accomplishment #2:**

Vendor Education and Training Initiatives

- Expanded bilingual training to encourage vendor development in addition to regular attendance at bilingual networking and vendor development events.
- Participated in various vendor outreach and match-making events geared towards helping minority and small businesses learn how to identify contracting opportunities and better understand how government buys goods and services.
- Presented several workshops to members of the Hispanic Business Council, Kissimmee Chamber of Commerce, and the Small Business Development Council on the opportunities available for area vendors to work with Osceola County Government.
- Hosted our 14<sup>th</sup> Annual Vendor Appreciation Event in March 2017, 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.
- Initiated the posting of notices of upcoming vendor workshops and other educational opportunities offered by area governmental entities.

**Accomplishment #3:**

Procurement Professional Staff Development and Training

- More than 50% of Procurement staff has achieved professional certification as Certified Public Procurement Officer (CPPO) and Certified Professional Public Buyer (CPPB), which measure professional competence.

**Accomplishment #4:**

Procurement Card (P-card) Enhancements

- Expanded the random review of P-card transactions to ensure compliance with P-card policy and procurement procedures.

- Introduced a new County Manager procedure, which requires all County-related Amazon purchases to be made using the County's Amazon Business Account and to obtain quotes from two other suppliers to show the Amazon purchase was the most cost effective.

**Accomplishment #5:**

Solicitations for High-Profile County Projects

- Construction Manager at Risk Services for the development of two fire stations at the Buenaventura Lakes and Reunion communities.
- Design Services for International Drive Sidewalk and East Lake Elementary School Sidewalk.
- Architectural and Engineering Services to develop a 100,000 square foot office building at NeoCity.
- Construction Manager at Risk Services for the office building at NeoCity.
- Comprehensive Banking Services
- Third Party Administrator Services for General Liability, Workers' Compensation and Automobile Claims and Property and Casualty Insurance Broker Services
- Procured a total of 42 vehicles for countywide use: 28 fleet vehicles, one refrigerated catering truck to be used by OHP for events, two emergency response vehicles, six trucks, one cargo van, one motor-grader, two ambulances, and one police-rated utility vehicle.

**Accomplishment #6:**

Summary of Procurement Activities

- Completed 492 requests for Procurement assistance to obtain goods or services for operational needs, and to amend existing agreements.
- Received 73 requests for assistance that were initiated but subsequently canceled prior to completion.
- Provided support to county Departments and the EOC to obtain required goods and services before, during and after Hurricane Irma.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

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

- Expand vendor outreach and development to educate and build the County's supplier community and encourage participation in our procurement process.

**Strategic Objective #2:**

Strategic Plan Goal #2-Explore paperless procurement processes (Cost-Effective High-Performing Government)

- 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 (Cost-Effective High-Performing Government)

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

**Strategic Objective #4:**

Strategic Plan Goal #4-Revise P-Card Policy and Procedures (Cost-Effective High-Performing Government)

- Review and amend current P-card policy and procedures to clarify program expectations and the disciplinary actions that may be taken for non-compliance.

**Strategic Objective #5:**

Strategic Plan Goal #5-Department Direct Request for Quote (Cost-Effective High-Performing Government)

- Implement a Department Direct Request for Quotes procedure that enables departments to obtain low dollar value, product-based Request for Quotes that comply with the pre-established threshold.

**Strategic Objective #6:**

Strategic Plan Goal #6 – Transition of Contract Compliance to Procurement Services (Cost-Effective High-Performing Government)

- Incorporate Contract Compliance administrative and procedural functions related to the monitoring of countywide contracts and vendor performance under the Procurement Services Office.
- Develop comprehensive Contract Administration Manual and training series.

**Strategic Objective #7:**

Strategic Plan Goal #6 – Benchmark and Align Department Operations to Industry Best Practices (Cost-Effective High-Performing Government)

- Achieve enhanced efficiency and transparency by researching and implementing industry best practices for public procurement.

**FUND 001-GENERAL FUND  
PROCUREMENT**

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**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 includes 14.2 FTEs which is an increase of 2 FTEs due to the addition of a Procurement Analyst IV position during FY17 and the reallocation of the Contract Compliance Analyst from the Office of Management and Budget (1241). Personal Services increased due to two additional FTEs, a mid-year status change, a 3% across the board raise for eligible non-IAFF employees and selections made during Open Enrollment for Health and Dental Insurances. Operating Expenses increased due to adjustments to Overhead Allocations.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	766,958	860,481	948,282	1,193,199	244,917
Operating Expenses	47,984	53,874	51,022	52,010	988
<b>Total Expenditures:</b>	<b>\$814,943</b>	<b>\$914,355</b>	<b>\$999,304</b>	<b>\$1,245,209</b>	<b>\$245,905</b>

**FUND 001 – GENERAL FUND  
STRATEGIC INITIATIVES**

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**MISSION STATEMENT:**

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

**FY18 Goals & Objectives:**

**Goal 1 – Grow and Diversify the County’s Economy**

*Objectives: Create opportunities to diversify the County’s local tax base and redevelop and revitalize distressed areas in the County.*

- Pursue as part of the County’s Smart City initiative the application of information and communication technology to affect growth and economic well-being.
- 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 assisting with the implementation of the NeoCity master plan. .
- 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.
- Establish MSBU for E192 Community Redevelopment Area.

**Goal 2 – Upgrade County Infrastructure and Transportation Network: Prepare for growth**

*Objectives: Develop multi-modal transportation options.*

- As part of the County’s Smart City initiative, apply information and communications technologies to provide safer and more efficient transportation services
- Assist the Transportation and Transit Department with 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.

### **Goal 3 – Create Great Neighborhoods for the Future: Safe and Livable**

*Objectives: 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.

#### **FY17 Accomplishments**

- Created the architectural review board for entertainment signage on the W192 corridor.
- Created a new mission and vision for the W192 corridor redevelopment efforts.
- Created eight sub districts within the W192 corridor.
- Provided assistance for catalyst sites on the W192 corridor.
- Created a Small Scale Demolition Grant program
- W192 Small Scale Demolition Grants – 3 Grants Awarded totaling \$15,020.16
- W192 Signage Grants - 65 Grants Awarded totaling \$3,205,578.32
- W192 Façade Improvement Grants – 30 Grants Awarded totaling \$716,325.13
- W192 Demolition Grants – 3 Grants Awarded totaling \$175,800
- Completed design phase of the \$2M landscape project (\$2M will be funded by FDOT Grant)
  
- Processed and facilitated the approval of 6 film production permits. Impact: More than \$45,000 in capital investment was made in the Orlando Region.
- Approved nine (9) manufacturing equipment refund applications. Impact: Refunded more than \$70,600,228.00 back to local companies for their investment in manufacturing equipment.
- Awarded \$500,000 landscaping grant from FDOT for updating the E192 corridor.

**FUND 001-GENERAL FUND  
STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT**

**COST CENTER SUMMARY - (1428, 5101, 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), Economic Incentives (5105) and Technology Development (5115). This Department supports 4.95 FTEs which is an increase of 1.05 FTEs from the FY17 Adopted Budget as a result of the addition of the Executive Director-GOPEP position (1 FTE) mid-year in FY17 as well as the partial reallocation of the Senior Administrative Assistant position from Fund 150 – West 192 Development Authority (.05 FTE). Personal Services increased due to the new position as well as the reallocation and a 3% across the board raise for eligible non-IAFF employees. Operating Expenses decreased 3.87% primarily due to payments for the School Board STEM Program being completed in FY17. Grants and Aids include funding associated with the Technology Development office for agreements with Bridg and imec Florida.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	81,220	22	0	0	0
<b>Total Revenues:</b>	<b>\$81,220</b>	<b>\$22</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	378,649	473,878	298,752	440,098	141,346
Operating Expenses	766,748	1,088,263	1,572,174	1,511,271	-60,903
Capital Outlay	0	1,500	0	0	0
Grants and Aids	0	3,685,553	5,624,000	5,000,000	-624,000
<b>Total Expenditures:</b>	<b>\$1,145,397</b>	<b>\$5,249,193</b>	<b>\$7,494,926</b>	<b>\$6,951,369</b>	<b>-\$543,557</b>



**FUND 001 – GENERAL FUND  
COUNTY ATTORNEY**

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**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 FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees. Operating Expenses decreased slightly based on departmental needs for FY18 as well as reductions to Property & Liability Insurances. Overall, this budget increased 4% over the FY17 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Charges For Services	458	940	0	0	0
Miscellaneous Revenues	0	200	0	0	0
Other Sources	0	1,500	0	0	0
<b>Total Revenues:</b>	<b>\$458</b>	<b>\$2,640</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	846,141	850,931	889,574	942,035	52,461
Operating Expenses	248,818	239,185	299,479	294,507	-4,972
Capital Outlay	0	7,990	0	0	0
<b>Total Expenditures:</b>	<b>\$1,094,959</b>	<b>\$1,098,106</b>	<b>\$1,189,053</b>	<b>\$1,236,542</b>	<b>\$47,489</b>

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

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**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 Courts Technology Training Room upgrade which included 13 Court laptops, a wireless presentation system, and a video teleconferencing system. The enhancements have allowed the Court to conduct valuable user training.

**Accomplishment #2:**

Implemented a content filtering device for the Jury Cyber Café users. The device is instrumental in preventing any relevant case information from reaching our jurors and potential jurors while using Cyber Café computers. Upgraded the Jury Cyber Café computers from computer desktops to zero thin clients which aren't capable of storing data.

**Accomplishment #3:**

Upgraded all media pedestals and routers to high definition SDI. The new high definition media equipment has been well received by all of the major news outlets. The upgrade has decreased the number of cables needed to receive HD audio and video from any of the Osceola County Courthouse courtrooms and the Osceola County Jail.

**Accomplishment #4:**

Transition from a Cisco wireless network to an Ubiquiti wireless network which increased wireless bandwidth and user capacity. The new wireless network has increased employee productivity and expanded the coverage of the free wireless internet which is accessible to citizens and other visitors to the Courthouse.

**Accomplishment #5:**

Replaced all Cisco network switches with Juniper switches which has enhanced our network reliability. The new Juniper equipment has eliminated the down time that the Court regularly encountered with the aging Cisco equipment. The new network switches allow room for future expansion and technology upgrades.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

Goal: Upgrade courtrooms with wireless high definition presentation devices. The upgrade will allow attorneys the ability to present evidence wirelessly in HD or wired in HD. Upgrade projectors and attorney tables to high definition.

### **Strategic Objective #2:**

Goal: Upgrade judicial staff computers with new hardware and software. Install dual monitors in all locations which will allow users to access multiple applications simultaneously.

### **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: Implement wayfinding/digital signage in the Osceola County Courthouse. Install high definition monitors with high definition audio in the courthouse lobby.

### **Strategic Objective #5:**

Goal: Increase staff support for the weekday Court ordered monitored exchanges that are facilitated by the Children's Visitation Center at the Courthouse.

### **Strategic Objective #6:**

Goal: Implement a virtual environment within the Courthouse to facilitate Court ordered supervised monitored children's visitation between custodial and non-custodial parents, when one parent lives out-of-county or otherwise has limited means to travel to the Children's Visitation Center in Osceola County.

### **Strategic Objective #7:**

Goal: Improve tutoring methods by including interactive web accessible technology that will expand the learning resources currently available to juveniles that are ordered by the Court to participate in the Sanctioned to Read Program.

**FUND 001-GENERAL FUND  
COURT ADMINISTRATION**

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

**TRENDS & ISSUES:**

Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran’s Court (1526), Injunction Services (1527), Supervised Visitations (1528) and Mediation (1542). A total of 25.62 FTEs are allocated to Court Administration in the General Fund for FY18, which is a decrease of 0.32 FTE due to a mid-year adjustment in FY17 to reconcile the Visitation Center Observer position. Personal Services Increased from the FY17 Adopted Budget due to a 3% across the board raise for eligible non-IAFF employees which is partially offset by the FTE reduction mentioned above. Operating Expenses decreased from the FY17 Adopted Budget primarily due to Teen Court and Mediation programs spending down the program’s restricted balance forward and Drug Court reduction in the Drug Treatment Providers Outpatient Contract. Capital Outlay includes funding for Furniture for a Conference room.

**REVENUES:**

This Department is funded by the General Fund as well as Fund Balance from the prior year for Court Innovations, Teen Court and Mediation.

There are also three offices within this Department that bring in revenues to fund their operation. They are as follows (1)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. Total Revenues are projected to decrease 13.2% from the FY17 Adopted Budget. (2) Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs. Revenues are projected to decrease 24% over the FY17 Adopted Budget. (3)The Mediation Office is funded only by Balance Forward. Jury and Injunction programs are funded by revenues from the Clerk of Courts due to an inter-local agreement.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	157,503	135,091	138,362	120,084	-18,278
Judgment, Fines & Forfeits	202,190	177,461	184,071	144,038	-40,033
Miscellaneous Revenues	0	64,218	325,008	339,324	14,316
Less 5% Statutory Reduction	0	0	-16,121	-13,206	2,915
Fund Balance	0	0	405,174	421,970	16,796
<b>Total Revenues:</b>	<b>\$359,692</b>	<b>\$376,770</b>	<b>\$1,036,494</b>	<b>\$1,012,210</b>	<b>-\$24,284</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	660,364	723,440	1,093,303	1,099,820	6,517
Operating Expenses	371,452	287,241	932,784	786,805	-145,979
Capital Outlay	0	0	0	3,500	3,500
<b>Total Expenditures:</b>	<b>\$1,031,816</b>	<b>\$1,010,682</b>	<b>\$2,026,087</b>	<b>\$1,890,125</b>	<b>-\$135,962</b>

**FUND 001 – GENERAL FUND  
HUMAN SERVICES**

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**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 29 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 \$703,716**

Through a Consortium with the City of Kissimmee, Osceola County continued to qualify for HOME funds through the Department of Housing and Urban Development (HUD). These funds are 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.**

Madison Crossing II is a 100 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 2016. 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 multi-family rehabilitation for St. Cloud Villas Phase I in partnership with the Osceola County Council on Aging in the amount of \$247,916.00**

St. Cloud Villas Phase I consists of 32 units that needed to have substantial repairs completed. This activity attributed to our goal of sustaining current affordable housing in the community. This project is senior housing.

**Accomplishment #5: Assisted 152 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)**

At the end of the fiscal year Osceola County was administering 1499 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. 77 seniors were assisted with purchasing the eyeglasses and 69 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**

**COST CENTER SUMMARY - (6101, 6141, 6173, 6185, 9531, 9641 AND 9642):**

**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, Health Unit – 9641, and Federally Qualified Health Care – 9642.

- 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 5.5 FTEs which is an increase of 2.5 FTEs due to the reallocation of the Human Services Case Manager Specialist (1 FTE) from the Human Services Office (6173) and the partial allocation of the Human Services Manager position (.50 FTE) which was added mid-year in FY17. Personal Services increased due to the position reallocations and a 3% 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 FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees. Operating Expenses increased 4% 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 7.1 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non IAFF employees and adjustments to benefit costs and employee plan selections. 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.
- The Health Unit budget supports the five Osceola County Health Department locations. Operating costs include the County’s contribution for repairs and maintenance for the buildings, insurance, and telephone services.
- The Federally Qualified Health Care cost center is new for FY18 although the funding is not new as in previous years it was a part of the funding provided to the Health Department. The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs under this new cost center include the County’s contribution for primary care services.

**REVENUES:**

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

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Charges For Services	75,224	64,230	66,234	57,447	-8,787
Miscellaneous Revenues	9,190	3,604	0	0	0
Less 5% Statutory Reduction	0	0	-3,312	-4,122	-810
Other Sources	0	0	0	25,000	25,000
<b>Total Revenues:</b>	<b>\$84,414</b>	<b>\$67,834</b>	<b>\$62,922</b>	<b>\$78,325</b>	<b>\$15,403</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	560,950	783,066	890,537	1,117,528	226,991
Operating Expenses	5,999,708	6,780,274	8,902,163	9,281,215	379,052
Capital Outlay	0	70,125	0	0	0
Grants and Aids	1,516,458	1,447,641	1,880,587	2,631,587	751,000
<b>Total Expenditures:</b>	<b>\$8,077,116</b>	<b>\$9,081,106</b>	<b>\$11,673,287</b>	<b>\$13,030,330</b>	<b>\$1,357,043</b>



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

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**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 traffic education programs in public and non-public schools. Funds are collected by the Clerk of the Circuit Court and remitted to the County within 10 days after the end of each calendar month. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funds are requested by the School Board on an annual basis.

**REVENUES:**

This office is supported by Court Fees and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Judgment, Fines & Forfeits	302,432	272,296	286,000	236,769	-49,231
Less 5% Statutory Reduction	0	0	-14,300	-11,838	2,462
Fund Balance	0	0	170,623	57,851	-112,772
<b>Total Revenues:</b>	<b>\$302,432</b>	<b>\$272,296</b>	<b>\$442,323</b>	<b>\$282,782</b>	<b>-\$159,541</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	448,208	256,141	442,323	282,782	-159,541
<b>Total Expenditures:</b>	<b>\$448,208</b>	<b>\$256,141</b>	<b>\$442,323</b>	<b>\$282,782</b>	<b>-\$159,541</b>

**FUND 001-GENERAL FUND  
GENERAL GOVERNMENT**

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**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, and litigation. Grants and Aids include funding for the Literacy Program (Footsteps to Brilliance) with the School Board.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	0	0	4,269,376	4,535,431	266,055
Grants and Aids	0	0	29,250	29,250	0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,298,626</b>	<b>\$4,564,681</b>	<b>\$266,055</b>

**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 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	117,502,992	126,021,221	140,722,639	153,771,217	13,048,578
PY Delinquent Ad Valorem Tax	490,626	77,940	31,000	52,000	21,000
Other Taxes	19,134,114	19,508,143	18,864,182	20,723,335	1,859,153
Intergovernmental Revenue	27,219,188	29,473,844	31,058,606	32,097,931	1,039,325
Charges For Services	21,931	27,816	30,235	19,890	-10,345
Judgment, Fines & Forfeits	65	0	0	0	0
Miscellaneous Revenues	1,201,880	3,931,636	717,618	625,735	-91,883
Less 5% Statutory Reduction	0	0	-9,571,214	-10,364,505	-793,291
Transfers In	13,261,000	10,142,866	10,701,395	11,958,828	1,257,433
Other Sources	2,408,917	0	0	0	0
Fund Balance	0	0	74,546,819	62,032,962	-12,513,857
<b>Total Revenues:</b>	<b>\$181,240,714</b>	<b>\$189,183,466</b>	<b>\$267,101,280</b>	<b>\$270,917,393</b>	<b>\$3,816,113</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,812,040	3,118,891	0	0	0
Grants and Aids	364,585	280,435	250,000	250,000	0
Transfers Out	22,080,161	26,472,855	29,396,511	27,146,002	-2,250,509
Reserves - Operating	0	0	42,557,989	43,724,244	1,166,255
Reserves - Assigned	0	0	5,681,809	1,514,886	-4,166,923
Reserves - Restricted	0	0	69,510	69,510	0
Reserves - Stability	0	0	3,878,419	2,335,473	-1,542,946
<b>Total Expenditures:</b>	<b>\$25,256,787</b>	<b>\$29,872,181</b>	<b>\$81,834,238</b>	<b>\$75,040,115</b>	<b>-\$6,794,123</b>

**FUND 001-GENERAL FUND  
ANIMAL SERVICES**

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**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, expansion of existing services, and outreach.

**RECENT ACCOMPLISHMENTS:**

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

Repeal and replacement of Animal Code, Article II, Chapter 4

- The animal code was in dire need of revision to an extent the Board of County Commissioner approved a repeal and replace version on August 7, 2017. The changes in the Code will provide ease of enforcement, consistency with existing State laws, and better enable Officer to ensure public safety and animal welfare.

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

Obtained an outside evaluation of our programs and services via Target Zero

- In March 2017, we invited representatives from Target Zero to our shelter to provide an objective report with recommendations on steps we can take to increase our live release rate. We received that report and have been systematically been implementing the recommended changes.

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

Applied for and received a \$25,000 planning grant from Spring Point Partners.

- Funds from this grant were used to secure strategic planning assistance from Management Insights. We put together a second grant proposal for \$500,000.00 to include a 3 year strategic plan.

**Accomplishment #4: Create Great Neighborhoods for the Future: Safe and Livable**

Received \$25,000 grant from Florida Animal Friends to get community cats spayed/neutered and rabies vaccinated.

- These funds will be used to pay the SNiP-it clinic to spay/neuter and rabies vaccinated cats that have been trapped from high population areas in the County. This is adequate to get 833 cats done in the next year.

## **STRATEGIC OBJECTIVES:**

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

Complete the Master Design Plan process

- Complete final layout
- Prioritize project phases
- Establish Budget for project
- Request funds from Board of County Commissioners

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

Continue to implement recommended changes outlined in the Target Zero Report.

- On a monthly basis, update the recommendations
- Provide copy of updated report to TZ representative
- Complete recommendations made in TZ report.

### **Strategic Objective #3: Create Great Neighborhoods for the Future: Safe and Livable**

Establish and animal disaster response and cruelty investigations team

- Identify equipment needs and seek options for funding
- Identify personnel for the team
- Identify training needs and pursue training

### **Strategic Objective #4: Create Great Neighborhoods for the Future: Safe and Livable**

Establish and maintain appropriate enrichment activities for shelter pets including implementation of Dogs Playing for Life.

- Host Dogs Playing for Life training event
- Invite outside sponsorship/attendance
- Implement DPFL program
- Implement other animal enrichment programs

**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 35.2 FTEs which is an increase of .1 FTE from the FY17 Adopted Budget due to the partial reallocation of the Senior HR Generalist position from Human Resources (1265). Personal Services increased as a result of the partial reallocation and a 3% 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 includes funding for costs associated with Animal Carriers and Light Bars for Vehicles. Grants and Aids include funding for Aids to Private Organizations for the Spay & Neuter Program. Overall, the Department's Budget increased 8.3% from the FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Charges For Services	147,368	197,045	167,050	168,533	1,483
Judgment, Fines & Forfeits	12,440	12,890	10,600	14,623	4,023
Miscellaneous Revenues	23,524	20,007	14,150	32,204	18,054
Less 5% Statutory Reduction	0	0	-9,590	-10,768	-1,178
Other Sources	3,504	32,764	0	25,000	25,000
Fund Balance	0	0	125,861	149,476	23,615
<b>Total Revenues:</b>	<b>\$186,836</b>	<b>\$262,707</b>	<b>\$308,071</b>	<b>\$379,068</b>	<b>\$70,997</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	1,581,886	1,895,545	2,056,898	2,162,779	105,881
Operating Expenses	531,022	485,683	669,321	751,366	82,045
Capital Outlay	21,080	16,345	0	44,400	44,400
Grants and Aids	0	0	75,000	75,000	0
<b>Total Expenditures:</b>	<b>\$2,133,988</b>	<b>\$2,397,573</b>	<b>\$2,801,219</b>	<b>\$3,033,545</b>	<b>\$232,326</b>

**FUND 001 – General Fund  
Office of Emergency Management**

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**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:**

Successfully completed the Emergency Management Accreditation Process and obtained Emergency Management Accreditation from the Emergency Management Accreditation Program.

**Accomplishment #2:**

Completed the state approved update of the county's Local Mitigation Strategy

**Accomplishment #3:**

Successfully executed the 5th 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 the Integrated Emergency Management Course at FEMA's Emergency Management Institute for 75 Emergency Operations Center staff

**Accomplishment #7:**

Successfully completed a Continuity of Operations Exercise at the Emergency Management Resource Center simulating loss of the main Emergency Operations Center.

**Accomplishment #8:**

Presented emergency preparedness presentations to roughly 10,000 community and business members

**Accomplishment #10:**

Completed development of the county's first Continuity of Government Plan

**Accomplishment #11:**

Completed development of the Emergency Management Strategic Plan

**Accomplishment #13:**

Completed the Light Detection and Ranging (LIDAR) project with capturing of data county-wide.

**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
- 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 and Alternate Emergency Operations Center
- 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 3.9 FTEs which is a decrease of .05 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Senior HR Generalist position to Fund 158 – Intergovernmental Radio Communications. Overall, Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and adjustments to benefit costs and employee plan selections. Operating Expenses increased primarily due to increases for Property & Liability Insurances. Capital Outlay includes funding for one replacement vehicle. Overall, the Department's Budget increased 8.9% from the FY17 Adopted Budget.

**REVENUES:**

This department is supported by the General Fund as well as revenue reimbursements.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	8,341	5,479	4,900	4,900	0
Less 5% Statutory Reduction	0	0	-245	-245	0
<b>Total Revenues:</b>	<b>\$8,341</b>	<b>\$5,479</b>	<b>\$4,655</b>	<b>\$4,655</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	292,359	307,851	312,834	332,231	19,397
Operating Expenses	133,638	198,806	204,309	205,870	1,561
Capital Outlay	2,950	24,765	0	24,999	24,999
<b>Total Expenditures:</b>	<b>\$428,948</b>	<b>\$531,422</b>	<b>\$517,143</b>	<b>\$563,100</b>	<b>\$45,957</b>

**FUND 001-GENERAL FUND  
PUBLIC WORKS DEPARTMENT**

**COST CENTER SUMMARY (1408, 1417, 1418, 4100, 4123, 4125, 4129, 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), Transit Shelter (1408), Lakes Management (1417) Mosquito Control (1418) and Hoagland Industrial Park (4129) which is new for FY18. A total of 71.65 FTEs are allocated to the Public Works Department in the General Fund which is an increase of 2.20 FTEs from the FY17 Adopted Budget. This increase is a result of the reallocation of the Lakes Advocate and Sr. Mosquito Technician positions. Personal Services increased due to position reallocations, a to 3% across the board raise for eligible non-IAFF employees as well as adjustments to Health and Dental Plan selections made during Open Enrollment. Capital Outlay include funds for Jail - Domestic hot/cold water piping replacement, Fleet vehicle replacements and Storage Fuel/Tank replacements.

- Facilities Management’s FY18 Adopted Budget decreased 6% from the FY17 Adopted Budget primarily as a result of repaving projects which were completed in FY17.
- Construction Management’s FY18 Adopted Budget increased from the FY17 Adopted Budget primarily due to an increase in costs associated with Professional Services.
- The Mowing Unit’s FY18 budget increased from the FY17 Adopted Budget due to an increase in contractual costs for mowing services and the addition of new locations to maintain.
- The Small Engine Repair office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The FY18 Adopted Budget increased from the FY17 Adopted Budget primarily due to a to 3% across the board raise for eligible non-IAFF employees as well as adjustments to Health and Dental Plan selections made during Open Enrollment.
- Transit Shelter collect’s fees from developers opted to not build shelters per development review requirements and instead provide funding for the County to construct. This is a new cost center for FY18 with an Adopted Budget of \$111,380.
- Lakes Management is responsible for the coordination with local, state and federal agencies in the management of the County’s lakes and waterways. The FY18 Adopted Budget increased from the FY17 Adopted Budget due to the above noted position reallocation and maintenance of navigational signage throughout Osceola County lakes.
- 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. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach. The FY18 Adopted Budget increased from the FY17 Adopted Budget primarily due to the reallocation of FTEs from Environmental Land Acquisition (1425).
- Hoagland Industrial Park office was established in FY18 to monitor costs for the Hoagland Industrial Park operations. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project.

**REVENUES:**

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

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Intergovernmental Revenue	0	129,056	0	0	0
Miscellaneous Revenues	81,837	180,659	69,012	343,122	274,110
Less 5% Statutory Reduction	0	0	-3,451	-17,156	-13,705
Fund Balance	0	0	80,058	0	-80,058
<b>Total Revenues:</b>	<b>\$81,837</b>	<b>\$309,715</b>	<b>\$145,619</b>	<b>\$325,966</b>	<b>\$180,347</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	4,138,199	4,496,590	4,669,904	5,089,077	419,173
Operating Expenses	8,456,137	9,646,148	12,791,511	12,387,061	-404,450
Capital Outlay	107,396	365,822	281,958	2,357,760	2,075,802
<b>Total Expenditures:</b>	<b>\$12,701,732</b>	<b>\$14,508,560</b>	<b>\$17,743,373</b>	<b>\$19,833,898</b>	<b>\$2,090,525</b>

**FUND 001 – General Fund  
Construction & Facilities Management**

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**DEPARTMENTAL OBJECTIVE:**

**Construction Management strives to plan, design, and construct facilities that support Osceola County departments' operational objectives through a collaborative effort with all departments that occupy, maintain, and support systems in the facilities.**

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1: The Florida Advanced Manufacturing Center (FAMRC) & The Farm**

The FAMRC project has been completed.

- The FAMRC building is completed and the tool installation process is underway.
- The Farm master schedule is complete and being updated.
- The Farm Phase 1 road has been completed.
- Design work for the NeoCity 100,000 sf Office Building has begun.

**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;

- Evaluation of space needs for the Sheriff's Office is underway.
- Evaluation of space needs for occupants of Beaumont are underway.

**Accomplishment #3: OHP Facility Upgrade Program**

Design & construction of key elements of the OHP facility upgrade plan have been completed.

- The new LED lighting (fixtures and controls) for the Exhibits Center have been completed.
- The new color LED lighting (Phase 2) in the Arena has been completed.
- The Exterior and Elevator Upgrades design has been completed and work is underway.
- The Arena Suites Upgrades design has been completed and work is underway.
- OHP Parking and Hardscape Area Renovations design has been completed and work is underway.
- The Arena Access stairs design has been completed and work is underway.

**Accomplishment #4: Fire Station Prototypes**

The first prototype Fire Station #64 has been constructed on Pleasant Hill Rd. with future stations underway.

- Lessons learned from the first prototype have been incorporated into improvements for future stations.
- Construction of the BVL Fire station & 65<sup>th</sup> Infantry Park is in progress.
- Design of the Reunion Fire Station has been completed and is moving into the construction phase.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1: The Florida Advanced Manufacturing Center (FAMRC) & The Farm**

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 County personnel.

- Finalize projected space needs and schedule.
- 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.

**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.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

- Annual inspection of contractual services for 18,058 acres of Large Machine Mowing (rough cut)

**Accomplishment #2:**

- Annual inspection of contractual services for: 39,257 acres of Small Machine Mowing (finish cut and finish cut plus)

**Accomplishment #3:**

- Annual inspection of the mowing of Judge’s Farms Property 2240 acres annually.

**Accomplishment #4:**

- Annual inspection of contractual services for: 45 County buildings/parcels of land (i.e, libraries, EOC, Sheriff's department, health departments, fire departments, and the government center).
- 

**Accomplishment #5:**

- Four (4) maintenance staff members mow/maintain 38 park locations (including 10 active parks, 18 natural resource parks, 8 boat ramps, 2 cemeteries).

**Accomplishment #6:**

- Administer (27) mowing contracts for mowing and landscape maintenance of County Right of Ways.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

**Provide contract mowing inspection and administration (Cost – Effective High - Performing Government)**

- 27 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.
- Large tractor mowing of the Judge’s Farms Property, 2240 acres annually.
- 3 mowing contracts covering the maintenance of 45 various county owned facilities and parcels of land.

**Strategic Objective #2**

**Provide in-house mowing (Cost – Effective High - Performing Government)**

- 38 locations (separate from contracted mowing) as designated such as Natural Parks, Active Parks, Boat Ramps, and Recreational Lands owned by the County.

**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 emergency response, routine service, repairs, scheduled and preventive maintenance, renovations and small capital improvements.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

Courthouse Square – Main Courthouse Central Energy Plant Cooling Tower Replacements

- Scope of Work written by Facilities Management
- Coordinated with all Courthouse departments and agencies along with County Procurement to create an efficient and effective bid solicitation.
- Created a project work schedule that took advantage of a long holiday weekend minimizing any direct impacts to the facility users.
- Completed on-time and on-budget.

**Accomplishment #2:**

Bass Road Landfill – Property Re-Zone and installation of a new Household Chemical Waste Cover

- Coordinated with Community Development and Solid Waste to research the property records and file for the Re-Zone from the outdated AC designation to a proper IN Institutional zoning.
- Scope of work was prepared by FM/BM after many consultations with Solid Waste and Community Development.
- Bid solicitation, award, and all Board approvals occurred on schedule as planned.

**Accomplishment #3:**

Roof Replacements: Bill Beck Health Department Buildings 1 & 2, and the Road & Bridge Buildings A & B.

- Bill Beck Buildings 1 & 2: this was a complete replacement of two 31-year-old roofing systems, 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:**

OHP (Osceola Heritage Park) RV Site Electrical "Hook-up" Service Enhancements

- This upgraded the current Recreational Vehicle hook-ups at the campsites to be utilized during the Rodeo, Runaway Country, the County Fair and many other multi-day events.



- Current site power hook-ups are now 50 – 70 Amp Services and are up-to-date and ready for many of today's RV's and motor coaches

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

We will continue the progress towards replacement of the existing CMMS (Computerized 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 work requested and performed, tracks labor and historical data, as well equipment and location lists and financial reporting.
- To provide accurate accounting, FTE allocations and efficient scheduling.

### **Strategic Objective #2:**

Osceola County Sheriff's Administration Building, exterior improvements.

- Prime, seal and paint the entire exterior of the building for the continued protection of the asset.
- This will be a building envelope update and full coverage application, in keeping with national standards and Florida State Sheriff's accreditations.

### **Strategic Objective #3:**

County Corrections Facility (Jail) Stormwater drainage, grade and slope improvements

- This is to restore the grade and drainage to current standards and to correct a decaying drainage condition due to the age of the facility
- Under current conditions, normal rainfall fails to shed as quickly as originally designed and water backs up against the building.
- This water intrusion issue is phase 1 of 2 and will be completely resolved upon phase 2 completion.

### **Strategic Objective #4:**

400 W. Emmett Roof Replacement

- The current 32-year-old roofing system is past its original life-expectancy and is a high maintenance facility
- This will be a modern roofing system with a high R-Insulation Factor insuring a low maintenance, energy efficient, carbon footprint reducing building.

**FUND 001 – GENERAL FUND  
FUND 141 – BOATING IMPROVEMENT FUND  
FUND 306 – LOCAL OPTION SALES TAX 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:**

- 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 # 2**

- 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 #3:**

- Hosted the 2017 Great Outdoors Day event at St Cloud Lakefront Park with the City of St Cloud.

**Accomplishment #4:**

- Completed 4th year of implementation of the Boat Ramp Management Plan with the permitting and final design of Lake trout and Lake Marian

**Accomplishment #5:**

- Installed a critical aid to navigation markers at the C-31 canal, to promote safe airboat operation and minimize erosion of canal banks

**Accomplishment #6:**

- Host the Central Florida Lake Management Society Spring meeting on new NPDES permit conditions.

**Accomplishment #7:**

- Completed State and Federal permitting for removal of the shingle Creek shoal.

**Accomplishment #9:**

- Permitted and installed Danger Shoal markers in critical areas around the County.

**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 aquatic plant removal and outreach strategy for lake-related issues.
- Identify and remediate shoaling, vegetation and debris safety hazards in Osceola County lakes.
- 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 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 2018 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:**

- Continued management of the State of Health Emergency (Zika) on behalf of the County with no local transmissions.

**Accomplishment #2:**

- Continue to update 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 in the amount of \$273,928.

**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 5 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 51% of the time with the remainder completed in 48 hours.

**Accomplishment #8:**

- Responded to 46 international travel cases of arbovirus, checking 893 homes for larva and providing information in both English and Spanish.

**Accomplishment #9:**

- In FY17 conducted 9 aerial missions, effectively treating 358,000 acres of land vs 23,782 acres in FY16. (An increase of 1400%, Zika and Hurricane Irma). 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.
- Keep staff fully training with current equipment and methods to provide the best possible mosquito control services available with a rapidly changing industry.

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 FY18 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Transfers In	2,329,877	0	4,430,174	7,100,454	2,670,280
<b>Total Revenues:</b>	<b>\$2,329,877</b>	<b>\$0</b>	<b>\$4,430,174</b>	<b>\$7,100,454</b>	<b>\$2,670,280</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Transfers Out	2,329,877	0	4,430,174	7,100,454	2,670,280
<b>Total Expenditures:</b>	<b>\$2,329,877</b>	<b>\$0</b>	<b>\$4,430,174</b>	<b>\$7,100,454</b>	<b>\$2,670,280</b>

# Special Revenue Funds

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## **SPECIAL REVENUE FUNDS**

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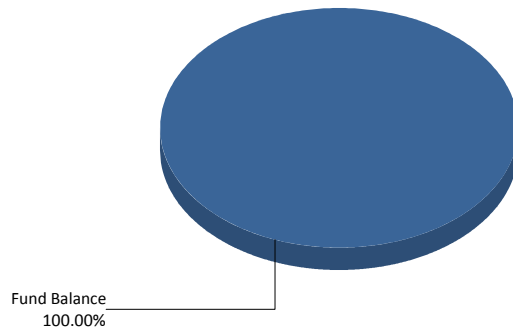
Special Revenue Funds are funds that account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

**FUND 101-TDT RIDA TAX BOND 2012 PROJECT**

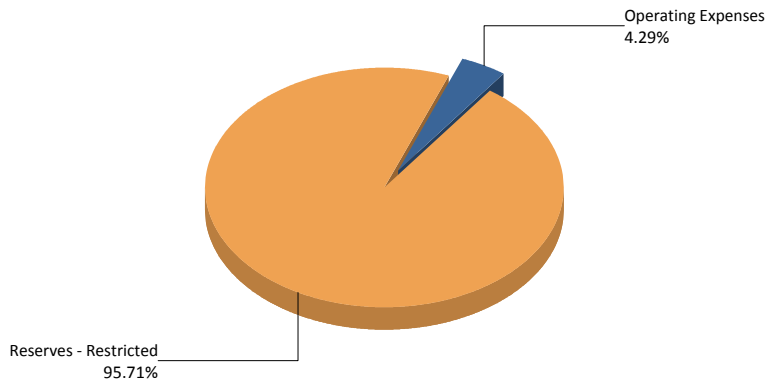
**TDT RIDA TAX BOND 2012**

Amortized Rent

**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, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years.

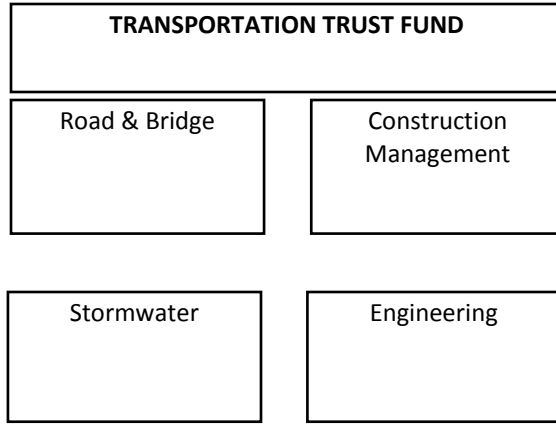
**REVENUES:**

The funding source is Fund Balance.

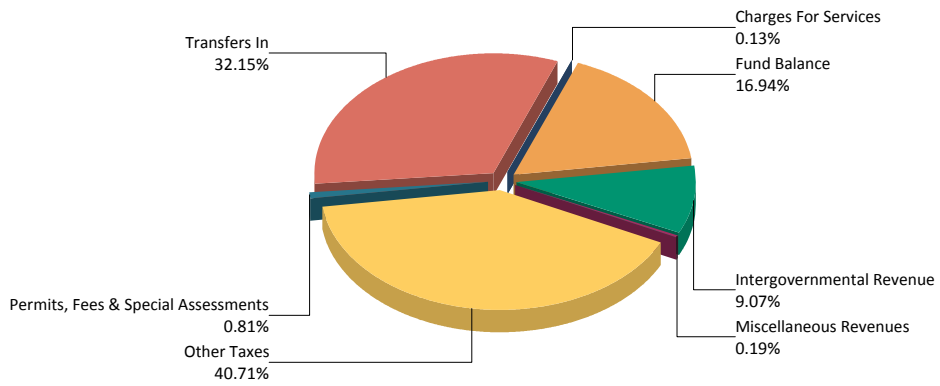
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	402	365	0	0	0
Fund Balance	0	0	8,762,315	7,998,937	-763,378
<b>Total Revenues:</b>	<b>\$402</b>	<b>\$365</b>	<b>\$8,762,315</b>	<b>\$7,998,937</b>	<b>\$-763,378</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	343,049	343,049	343,049	343,049	0
Reserves - Restricted	0	0	8,419,266	7,655,888	-763,378
<b>Total Expenditures:</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$8,762,315</b>	<b>\$7,998,937</b>	<b>\$-763,378</b>

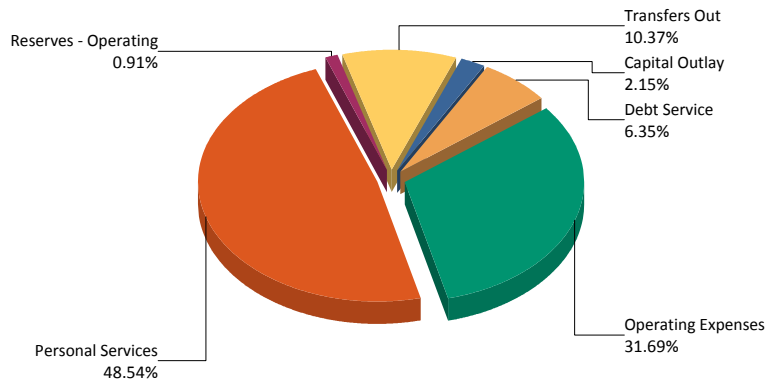
**FUND 102-TRANSPORTATION TRUST FUND**



**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 and mass transit. Personal Services support 150.50 FTEs, which is an increase of 7 FTEs from the FY17 Adopted Budget. This increase is due to the realignment of all of the Transportation and Transit Department positions into this Fund, including 4 that were previously in the General Fund and a new position for FY18, Traffic Signal Timing Engineer. The adjustments to FTEs along with a 3% across the board raise for eligible non-IAFF employees, as well as health plan selections are the primary reasons for the increases in Personal Services. Operating Expenses increased 18.5% primarily due to cost associated with an Independent Traffic Analysis study and cost associated with the above positions. Capital Outlay includes vehicles and replacement storage tanks at the Kissimmee Road & Bridge Facility. Transfers Out are associated with the General Fund cost allocation plan, funds to support a portion of the Fleet capital project and funding for the Intergovernmental Radio Communications. Overall, the FY18 Adopted Budget represents a 14.2% increase from the FY17 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). Other sources of revenues are interest, miscellaneous revenues, engineering fees and Fund Balance. This Fund also receives a Transfer In from Designated Ad Valorem Tax to support its operations.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	8,241,805	15,367,720	9,182,425	9,016,672	-165,753
Permits, Fees & Special Assessments	189,257	236,868	213,255	180,250	-33,005
Intergovernmental Revenue	1,910,165	1,954,900	1,910,841	2,008,303	97,462
Charges For Services	64,735	188,599	25,500	29,324	3,824
Miscellaneous Revenues	211,716	146,262	168,989	41,496	-127,493
Less 5% Statutory Reduction	0	0	-575,051	-563,801	11,250
Transfers In	3,272,041	4,383,893	4,450,569	7,120,845	2,670,276
Fund Balance	0	0	3,517,707	3,751,029	233,322
<b>Total Revenues:</b>	<b>\$13,889,719</b>	<b>\$22,278,243</b>	<b>\$18,894,235</b>	<b>\$21,584,118</b>	<b>\$2,689,883</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	7,559,542	8,274,118	9,288,021	10,476,101	1,188,080
Operating Expenses	4,063,410	10,936,719	5,773,752	6,839,356	1,065,604
Capital Outlay	196,098	403,369	262,510	463,375	200,865
Debt Service	0	0	554,551	1,370,550	815,999
Transfers Out	1,950,824	2,036,313	2,586,652	2,237,856	-348,796
Reserves - Operating	0	0	428,749	196,880	-231,869
<b>Total Expenditures:</b>	<b>\$13,769,875</b>	<b>\$21,650,518</b>	<b>\$18,894,235</b>	<b>\$21,584,118</b>	<b>\$2,689,883</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	120.50	135.50	143.50	150.50	7.00
Part Time:	15.50	0.50	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>136.00</b>	<b>136.00</b>	<b>143.50</b>	<b>150.50</b>	<b>7.00</b>

**FUND 102-TRANSPORTATION TRUST FUND  
IT INFRASTRUCTURE**

---

**COST CENTER SUMMARY - (1247):**

**TRENDS & ISSUES:**

The Information Technology Infrastructure office support costs associated with providing data and communications. Operating Expenses for FY18 are associated with the replacement of Desktop Computers in line with the County's Personal Computer Life Management (PCLM) program.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	0	0	9,600	7,000	-2,600
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$9,600</b>	<b>\$7,000</b>	<b>-\$2,600</b>

**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 decreased 23.5% primarily due to a reduction in repair and maintenance needs for FY18.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	51,817	99,123	228,050	174,550	-53,500
<b>Total Expenditures:</b>	<b>\$51,817</b>	<b>\$99,123</b>	<b>\$228,050</b>	<b>\$174,550</b>	<b>-\$53,500</b>

**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 #5 – Storm Water Plan (Upgrade Infrastructure)

- Phase I funding needs assessment and level of service determination completed
- Stormwater Utility Public meetings underway.

**Accomplishment #2:**

Strategic Plan Goal #2 - Preserve and maintain the County's natural resources – lakes, streams, wetlands, open spaces

- Continued coordination 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.
- Year 1 of the 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 has occurred. Samples from the targeted lakes have been collected and sent off for analysis.
- Continued water quality monitoring at outfalls for compliance assessment and pollutant source identification.
- Reviewed and commented on current FDEP Impaired Water Rule (IWR) sampling effort within the Upper Kissimmee Basin resulting in concessions from FDEP on County responsibility.

**Accomplishment #3:**

Strategic Plan Goal #2 - Upgrade stormwater management system

- Fanny Bass Slough culvert design in permitting for construction in FY19.
- Completed the Lower Shingle Creek Basin Study. Project design and permitting to occur in FY19

**Accomplishment #4:**

Strategic Plan Goal #4 – Diversify the revenue resources for County government

- Stormwater Utility is under consideration for implementation in FY18.



## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

Strategic Plan Action Item #4-Storm Water Plan (Upgrade Infrastructure)

- Compete Stormwater Utility Public Outreach
- Submit the Stormwater Utility to the Board for consideration and, if approved, implementation

### **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:**

Prioritize Storm Water CIP list

- Identify funding partnerships

**FUND 102-TRANSPORTATION TRUST FUND  
STORMWATER**

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**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 FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and employee plan selections. Operating Expenses decreased for a one-time expense for the Stormwater Utility Development in FY17.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	112,354	109,932	162,893	171,708	8,815
Operating Expenses	89,285	404,622	229,572	131,426	-98,146
Capital Outlay	4,975	4,962	0	0	0
<b>Total Expenditures:</b>	<b>\$206,614</b>	<b>\$519,516</b>	<b>\$392,465</b>	<b>\$303,134</b>	<b>-\$89,331</b>

**FUND 102– TRANSPORTATION FUND  
TRANSPORTATION PLANNING**

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

- Transportation Element Map Series Amendments
  - Drafted amendments to 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.
  - July 2017 BCC Adoption Hearing.
  - August 2017 Effective Date.
- Applications and Permits – In process and/or completed beginning October 2016
  - 1 Developer Agreement Applications completed

**Accomplishment #2:**

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

- Narcoossee Corridor Studies
  - Managed 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.
  - Summer 2017 Public Meeting.
  - Winter 2017 Study Wrap Up.

### **Strategic Objective #1**

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

- US 192 Autonomous Rapid Transit (ART)
  - The US 192 Autonomous Rapid Transit (ART) project purpose is to develop publicly supported solutions to the existing and anticipated transportation problems in the region. The goal is to implement a pilot autonomous mass transit project along the W US 192 corridor within the limits of Hoagland Boulevard to World Drive. Prior analysis conducted by LYNX (2013) and Osceola County (2017) in partnership with Florida Department of Transportation (FDOT) indicate that the corridor has sufficient congestion and land use densities for a mass transportation alternative. In addition, the corridor has sufficient characteristics and infrastructure (i.e., fiber, traffic management system) to support autonomous technology.
  - The project currently has \$7,000,000 committed for funding in FY 18, which includes \$3,500,000 from Osceola County and \$3,500,000 from FDOT. Committed funding partners are also working with private business along the W 192 Corridor for potential public/private partnership opportunities.
  - The Preliminary Engineering and Design Study is anticipate to begin in Spring 2018
- 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 Fall 2017.
  - Service to begin Summer 2018.

### **Strategic Objective #2:**

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.-

- Neptune Road Corridor
  - Managed a consultant to perform Conceptual Design Study for the widening, rehabilitation, and reconstruction of Neptune Road between Neptune Middle School and US 192. Study identified future traffic demand, did a conceptual design, and addressed 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.
  - Study to begin Spring 2017
- Simpson Road Corridor
  - Managed a consultant to perform Conceptual Design Study for the widening, rehabilitation, and reconstruction of Simpson Road between US 192 and Myers Road. Study identified future traffic demand, did a conceptual design, and addressed 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.
  - Study to begin Spring 2017

**FUND 102-TRANSPORTATION TRUST FUND  
PUBLIC WORKS / PROJECT MGMT**

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**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 FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and employee plan selections. Operating Expenses increased primarily due to Property & Liability Insurances.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	436,893	553,583	565,176	612,722	47,546
Operating Expenses	91,630	29,717	38,179	64,606	26,427
Capital Outlay	0	2,989	0	0	0
<b>Total Expenditures:</b>	<b>\$528,523</b>	<b>\$586,289</b>	<b>\$603,355</b>	<b>\$677,328</b>	<b>\$73,973</b>

**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. For FY18, the Personal Services, Operating and Capital Outlay associated with this cost center were re-allocated to a new cost center (1409) as a result of an inter-departmental adjustment.

**REVENUES:**

This office is supported by Transportation Trust Fund revenues; however, it generates additional revenues to support services. The revenues related to this cost center will be moved in a Budget Amendment to a new cost center (1409).

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	64,735	188,599	25,500	29,324	3,824
Miscellaneous Revenues	110,093	36,017	0	3,941	3,941
Less 5% Statutory Reduction	0	0	-1,275	-1,663	-388
<b>Total Revenues:</b>	<b>\$174,828</b>	<b>\$224,616</b>	<b>\$24,225</b>	<b>\$31,602</b>	<b>\$7,377</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	1,192,378	1,297,620	1,547,783	0	-1,547,783
Operating Expenses	624,072	836,163	945,538	0	-945,538
Capital Outlay	82,549	51,710	36,425	0	-36,425
<b>Total Expenditures:</b>	<b>\$1,898,998</b>	<b>\$2,185,492</b>	<b>\$2,529,746</b>	<b>\$0</b>	<b>-\$2,529,746</b>

**FUND 102-TRANSPORTATION TRUST FUND  
TRAFFIC ENGINEERING**

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**COST CENTER SUMMARY - (1409):**

**TRENDS & ISSUES:**

The Traffic Engineering cost center is new for FY18 and is responsible for performing traffic studies and assisting in needs assessment and planning of roads and transportation capital improvement projects. Personal Services, Operating and Capital Outlay are new for FY18 as these expenses were re-allocated from cost center 4154 due to an inter-departmental adjustment.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Personal Services	0	0	0	1,695,418	1,695,418
Operating Expenses	0	0	0	1,307,612	1,307,612
Capital Outlay	0	0	0	40,100	40,100
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,043,130</b>	<b>\$3,043,130</b>

**FUND 102 – TRANSPORTATION FUND  
ENGINEERING**

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**DEPARTMENTAL OBJECTIVE:**

Provide guidance and oversight for all consultants and County departments for projects serving the County.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

**NEOCITY**

- Construction of two (2) lane road from the entrance to Bridg.
- Review and approval of engineering plans to extend Bill Beck approximately 200 feet.
- Obtained the South Florida Water Management District permit for West Phase 2 and mitigation wetland impacts.
- Obtained the Army Corps of Engineers permit for West Phase 2 and mitigation wetland impacts.
- Finalizing conditions required from the Florida Department of Transportation Drainage Connection Permit.
- Finalized mass grading plans for entire NEOCITY site.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #3:**

Development of NeoCity (Strategic Plan Action Item #1)

- Finalize conditions in the Florida Department of Transportation permit to being filling the pond on the OHP site and rerouting drainage into the NEOCITY pond.
- Modify the Neptune Road permit to eliminate the pond that will be superseded by the NEOCITY pond.
- Continue filling the site in preparation for future development.
- Determine location and size of utilities (water, sewer, and electric) for NeoCity and move forward with design, permitting, and construction.
- Design and permit the full NeoCity Way and Denn John lane extensions.



## FUND 102 – TRANSPORTATION FUND ENGINEERING

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### **DEPARTMENTAL OBJECTIVE:**

Provide guidance and oversight for all consultants and County departments for projects serving the County.

### **RECENT ACCOMPLISHMENTS:**

#### **Accomplishment #1:**

##### **Osceola Heritage Park**

Review and approval of engineering plans to fill the existing OHP stormwater pond on the west side of Shakerag Road including revised drainage system to connect storm drainage at OHP to stormwater treatment pond at NEOCITY. In addition since the OHP stormwater pond is a joint use facility utilized by the County and FDOT this required working with FDOT that allowed the relocation of this joint use stormwater pond at OHP. This process required working with FDOT to obtain the appropriate approvals and easements that would satisfy the legal constraints of the FDOT.

#### **Accomplishment #2:**

##### **Shady Lane**

Review and approval of engineering plans for proposed widening of Shady Lane and Shady Lane Extension from U.S. Highway 192-441 to Neptune Road including right of way acquisitions necessary for the projects construction. This project includes widening of existing two lane rural road between US Highway 192-441 and Partin Settlement Road to a four lane urban section with center turn lane and new four lane urban section with center turn lanes between Partin Settlement Road and Neptune Road. Includes new traffic signal at Partin Settlement Road and Neptune Road as well as sidewalk and bike trail. Project is scheduled to start construction in December, 2017.

#### **Accomplishment #3:**

##### **Hoagland Boulevard, Phase 2 and 3**

Approval of engineering plans for Hoagland Boulevard including right of way acquisition for the projects construction. This project includes four lane divided roadway from U.S. Highway 17-92 to Fifth Street at the Kissimmee Airport and current end of Hoagland Boulevard, Phase 1 that currently terminates at US Highway 192.

### **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:**

BVL Phase 2 Drainage Study (Strategic Plan Action Item #5)

- Phase 1 consisted of a conceptual plan which includes setting control elevations within each pond in the Boggy Creek Road basin. Phase 2 will Identify Specific Projects based on Phase 1 Study.

**Strategic Objective #4:**

Buenaventura Boulevard (Strategic Plan Action Item #2)

- Turn lanes and intersection improvements including a multi-use trail.

**Strategic Objective #5:**

Shady Lane (Strategic Plan Action Item #2)

- Construction of extension and widening from Neptune Road to US 192

**Strategic Objective #6:**

Osceola Parkway turn lanes (Strategic Plan Action Item #2)

- 6 lane and intersection improvements from the toll plaza to Orange Blossom Trail and turnlane improvements from Michigan Avenue to the Turnpike.

**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 the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and employee plan selections. Operating Expenses increased 18.4% due to Professional Services for appraisals, surveys and other survey-related work.

**REVENUES:**

This office is supported by Transportation Trust Fund revenues; however, it generates revenues received from engineering permits and fees.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	189,257	236,868	213,255	180,250	-33,005
Less 5% Statutory Reduction	0	0	-10,663	-9,012	1,651
<b>Total Revenues:</b>	<b>\$189,257</b>	<b>\$236,868</b>	<b>\$202,592</b>	<b>\$171,238</b>	<b>-\$31,354</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	377,051	334,333	400,380	418,634	18,254
Operating Expenses	24,646	54,115	66,271	78,462	12,191
Capital Outlay	0	0	0	5,000	5,000
<b>Total Expenditures:</b>	<b>\$401,697</b>	<b>\$388,448</b>	<b>\$466,651</b>	<b>\$502,096</b>	<b>\$35,445</b>

**FUND 102 – TRANSPORTATION FUND  
ROADWAY CONSTRUCTION**

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**DEPARTMENTAL OBJECTIVE:**

Provide guidance and oversight for all consultants and County departments for projects serving the County.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

**Reaves Road Extension**

- Construction of extension of four lane urban section roadway east of Pleasant Hill Road to provide access to Valencia College, Phase One parking lot including sidewalks and stormwater retention pond. Also includes turn lane improvements on Pleasant Hill Road as well as new traffic signals for the Pleasant Hill Road/Reaves Road intersection.

**Accomplishment #2:**

**Eagle Bay Stormwater Bypass**

- Construction of dual 42 inch drainage pipe outfall to allow diversion of extreme stormwater flows coming from existing wetland systems north of Eagle Bay to bypass existing undersized drainage system within the Eagle Bay development that had created significant street flooding in the past.

**Accomplishment #3:**

**TWA Sanitary Sewer Project in Marydia**

- Construction of sanitary sewer throughout Marydia area that involves impacts to existing roads and drainage. Requires continuous monitoring of construction activities in order to insure the residents in the community have access to their homes during construction and that the roads and drainage are reconstructed properly.

**Accomplishment #4:**

**Poinciana Blvd. Sidewalk Trail**

- Construction of 4,295 linear feet of 10 foot wide concrete sidewalk on east side of Poinciana Boulevard from Poinciana Sunrail Station north to connect with existing sidewalk constructed as part of the Poinciana Boulevard Road Widening project.

**Accomplishment #5:**

**Safe Routes to School Sidewalk Projects**

- Construct five sidewalk projects with combined length of 13,000 linear feet for Lakeview Elementary, Highlands Elementary, Boggy Creek Elementary , Narcoossee Elementary and Ventura Elementary

**FUND 102-TRANSPORTATION TRUST FUND  
ROAD WAY CONSTRUCTION**

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**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 the FY17 Adopted Budget. Personal Services increased due to a 3.5% across the board raise for eligible non-IAFF employees and employee plan selections. Operating Expenses increased slightly from the FY17 Adopted Budget and Capital Outlay is not requested for FY18.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Miscellaneous Revenues	6,050	12,540	0	0	0
<b>Total Revenues:</b>	<b>\$6,050</b>	<b>\$12,540</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Personal Services	674,634	661,363	645,530	686,706	41,176
Operating Expenses	25,629	23,771	30,200	31,553	1,353
Capital Outlay	0	0	10,400	0	-10,400
<b>Total Expenditures:</b>	<b>\$700,264</b>	<b>\$685,134</b>	<b>\$686,130</b>	<b>\$718,259</b>	<b>\$32,129</b>

**FUND 102 – TRANSPORTATION TRUST FUND  
ROAD AND BRIDGE**

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**DEPARTMENTAL OBJECTIVE:**

The Road & Bridge Department utilizes 103 full time employees that oversee roads, inspections, maintenance and repairs of the transportation and drainage infrastructure. This includes 1,920 lane miles of paved roadways, 82 miles of county accepted 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.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

- Cleaned approximately 11 miles of storm water outfall infrastructure conveyance systems

**Accomplishment #2:**

- Cleaned/versa ditched approximately 55 miles of storm water roadside infrastructure conveyance systems.

**Accomplishment #3:**

- Resurfaced/Micro Surfaced approximately 48 lane miles of paved roadways.

**Accomplishment #4:**

- Provided approximately 10 miles of chip seal surface treatment to unpaved roadways

**ACCOMPLISHMENT #5:**

- Utilized approximately 1,636 tons of hot/cold mix asphalt for pothole repair.

**ACCOMPLISHMENT #6:**

- Utilized approximately 94 tons of stone for Chip Seal repair.

**ACCOMPLISHMENT #7:**

- Provided approximately 3,948 miles of maintenance to unpaved roadways

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

#### **Dirt Road Stabilization (Upgrade Infrastructure)**

- A sum of \$800,000 has been approved in Fiscal Year 2018 budget for stabilization and chip seal surface treatment for approximately 11 miles of unpaved roadways.

### **Strategic Objective #2:**

#### **Resurface/Micro Surface paved roadways (Upgrade Infrastructure)**

- A sum of \$7.4M has been approved in Fiscal Year 2018 budget to Resurface/Micro Surface approximately 135 lane miles of paved roadways in accordance with FDOT standards. The Road and Bridge Resurfacing Supervisor and Road & Bridge Director will manage this project.

### **Strategic Objective #3:**

#### **Maintain Paved Roadway Infrastructure (Cost – Effective High - Performing Government)**

- Utilize cold and hot asphalt repair methods that cover approximately 1,928 lanes miles of paved roadway infrastructure.

### **Strategic Objective #4**

#### **Maintain storm water Infrastructure (Cost – Effective High - Performing Government)**

- Clean, versa ditch and maintain approximately 50 miles of roadside and 10 miles of outfall storm water ditch infrastructure annually.

**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 remains unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for eligible non-IAFF employees and employee plan selections. Operating Expenses decreased primarily to provide funding for repairs of vehicles and aging equipment as needed for FY18. Capital Outlay includes funding for the replacement of various tools/equipment and vehicles.

**REVENUES:**

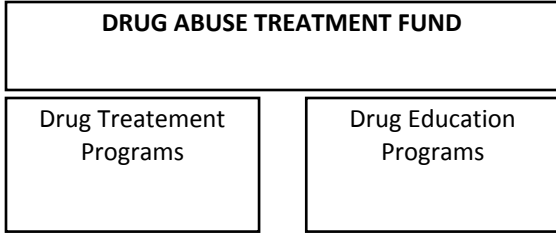
This office is supported by Transportation Trust Fund revenues. However, it generates additional revenues to support services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	143,528	156,262	73,854	113,770	39,916
Miscellaneous Revenues	58,565	78,866	0	17,113	17,113
Less 5% Statutory Reduction	0	0	-3,693	-6,544	-2,851
<b>Total Revenues:</b>	<b>\$202,093</b>	<b>\$235,128</b>	<b>\$70,161</b>	<b>\$124,339</b>	<b>\$54,178</b>

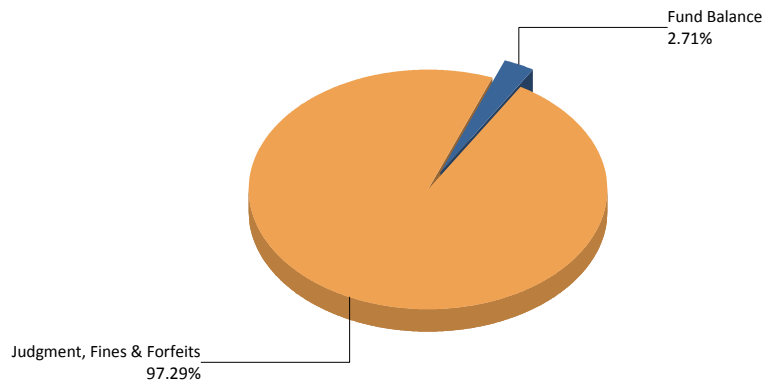
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	4,766,232	5,317,287	5,966,259	6,272,267	306,008
Operating Expenses	2,241,599	2,142,875	3,039,292	2,939,435	-99,857
Capital Outlay	108,575	343,708	201,685	20,400	-181,285
<b>Total Expenditures:</b>	<b>\$7,116,406</b>	<b>\$7,803,870</b>	<b>\$9,207,236</b>	<b>\$9,232,102</b>	<b>\$24,866</b>



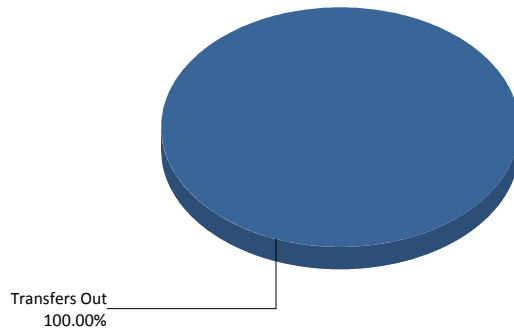
**FUND 103-DRUG ABUSE TREATMENT FUND**



**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:**

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. Additional revenue sources include Fund Balance from the prior year.

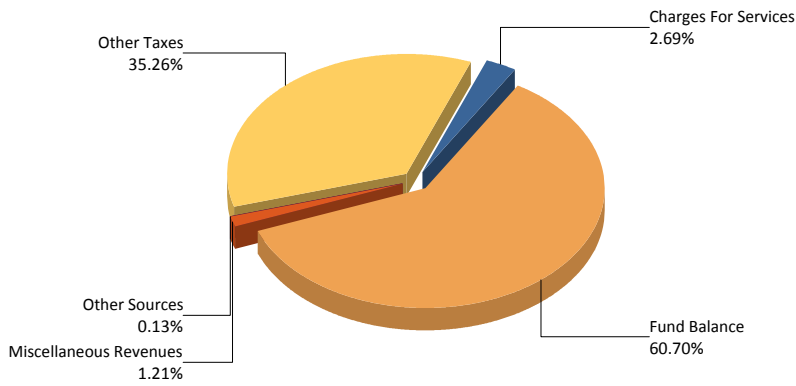
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Judgment, Fines & Forfeits	83,613	81,910	75,397	81,827	6,430
Miscellaneous Revenues	56	85	0	0	0
Less 5% Statutory Reduction	0	0	-3,770	-4,091	-321
Fund Balance	0	0	0	2,281	2,281
<b>Total Revenues:</b>	<b>\$83,669</b>	<b>\$81,995</b>	<b>\$71,627</b>	<b>\$80,017</b>	<b>\$8,390</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Transfers Out	94,386	97,933	71,627	80,017	8,390
<b>Total Expenditures:</b>	<b>\$94,386</b>	<b>\$97,933</b>	<b>\$71,627</b>	<b>\$80,017</b>	<b>\$8,390</b>

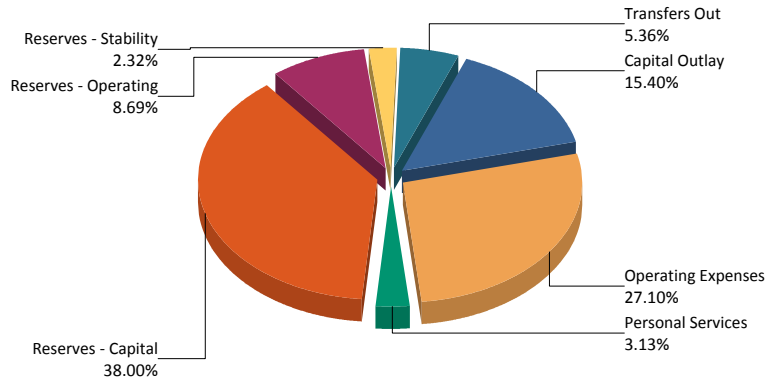
**FUND 104-TOURIST DEVELOPMENT TAX FUND**



**Revenues**



**Expenditures**



**FUND 104-TOURIST DEVELOPMENT TAX FUND**

**FUND SUMMARY:**

**TRENDS & ISSUES:**

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Florida, to fund the Convention and Visitors Bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County. For FY18, Personal Services includes a total of 49.2 FTEs, which is an increase of 1.29 FTEs from the FY17 Adopted Budget due to a mid-year change for Temporary Event Staff (.94 FTE), the partial reallocation of the Community Development Assistant Administrator (.10 FTE) from Community Development Administration in the General Fund and an adjustment for a Sports Maintenance Worker I from Part-Time to Full-Time (.25 FTE). Personal Services increased, primarily as a result of the FTE changes and a 3% across the board raise for eligible non-IAFF employees. Operating Expenses increased primarily due to an increase in the SMG contract. Capital Outlay includes funds for new projects and projects that have been carried from Fiscal Year 2017.

**REVENUES:**

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. In addition, this Fund also generates Interest on the Fund's balance in an interest bearing accounts and also carries a significant Fund Balance from the prior year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	29,858,558	32,496,319	29,833,414	32,592,849	2,759,435
Charges For Services	3,428,598	3,665,199	2,335,337	2,484,048	148,711
Miscellaneous Revenues	862,740	807,090	434,166	1,122,235	688,069
Less 5% Statutory Reduction	0	0	-1,630,146	-1,809,956	-179,810
Transfers In	148,151	0	0	0	0
Other Sources	134,662	126,242	120,000	120,000	0
Fund Balance	0	0	41,531,444	56,103,776	14,572,332
<b>Total Revenues:</b>	<b>\$34,432,709</b>	<b>\$37,094,851</b>	<b>\$72,624,215</b>	<b>\$90,612,952</b>	<b>\$17,988,737</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	2,190,421	2,472,773	2,574,139	2,837,110	262,971
Operating Expenses	19,003,026	20,327,055	19,404,564	24,560,463	5,155,899
Capital Outlay	4,393,683	2,865,430	4,835,014	13,950,963	9,115,949
Grants and Aids	736	5,500	0	0	0
Transfers Out	4,189,537	4,421,935	4,012,176	4,858,139	845,963
Reserves - Operating	0	0	7,236,442	7,870,234	633,792
Reserves - Capital	0	0	4,500,000	34,433,880	29,933,880
Reserves - Assigned	0	0	30,061,880	0	-30,061,880
Reserves - Stability	0	0	0	2,102,163	2,102,163
<b>Total Expenditures:</b>	<b>\$29,777,404</b>	<b>\$30,092,693</b>	<b>\$72,624,215</b>	<b>\$90,612,952</b>	<b>\$17,988,737</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	34.37	39.15	39.15	40.25	1.10
Part Time:	12.00	8.22	8.76	8.95	0.19
<b>Total Personnel:</b>	<b>46.37</b>	<b>47.37</b>	<b>47.91</b>	<b>49.20</b>	<b>1.29</b>

**FUND 104-TOURIST DEVELOPMENT TAX FUND  
LAKES MANAGEMENT**

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**COST CENTER SUMMARY - (1417):**

**TRENDS & ISSUES:**

For FY18, this cost center captures expenditures associated with Lakes Management which is funded by Tourist Development Taxes. 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 Lakes and Beach Cleanup.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	0	132,024	375,000	375,000	0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$132,024</b>	<b>\$375,000</b>	<b>\$375,000</b>	<b>\$0</b>

**FUND 104-TOURIST DEVELOPMENT TAX FUND  
FACILITIES MANAGEMENT**

**COST CENTER SUMMARY - (4125):**

**TRENDS & ISSUES:**

Expenditures in this cost center are 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% across the board raise for eligible non-IAFF employees which was partially offset by adjustments to benefit costs and employee selections. Operating Expenses increased 16.3% from the FY17 Adopted Budget largely due to a re-budget request for a safety bollard at OHP. Capital Outlay is not requested for FY18.

**REVENUES:**

This cost center includes Fund Balance for the re-budget request for a safety bollard at OHP for FY18.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Fund Balance	0	0	0	115,000	115,000
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$115,000</b>	<b>\$115,000</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	0	193,581	215,320	216,075	755
Operating Expenses	3,578	554,088	672,612	782,016	109,404
Capital Outlay	0	114,538	4,950	0	-4,950
<b>Total Expenditures:</b>	<b>\$3,578</b>	<b>\$862,207</b>	<b>\$892,882</b>	<b>\$998,091</b>	<b>\$105,209</b>

**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 FY18 includes funding for multiple ongoing Capital Projects which includes but is not limited to Improved Exterior Signage, OHP HVAC Chiller/Tower Replacement, Austin Tindal Expansion, OHP Outdoor Concession Stand Truss System and Storage, OHP Lighting System Phase II (Exhib. Hall & Arena Lobby), OHP Multipurpose Pavilion (West Lot) and OHP Mecum Paving.

**REVENUES:**

This cost center is supported by Fund Balance for ongoing capital projects.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Fund Balance	0	0	1,015,713	7,982,363	6,966,650
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,015,713</b>	<b>\$7,982,363</b>	<b>\$6,966,650</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Capital Outlay	4,111,032	2,363,441	4,117,693	12,387,363	8,269,670
<b>Total Expenditures:</b>	<b>\$4,111,032</b>	<b>\$2,363,441</b>	<b>\$4,117,693</b>	<b>\$12,387,363</b>	<b>\$8,269,670</b>

**FUND 104-TOURIST DEVELOPMENT TAX FUND  
STADIUM**

**COST CENTER SUMMARY - (7501):**

**TRENDS & ISSUES:**

The Osceola County Stadium is the home stadium for the Fire Frogs, the Class A Affiliate of the Atlanta Braves. 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 due to the Administrative Assistant, Sports & Events Facilities Director, Financial and Compliance Manager and Community Development Administrator positions in this cost center being reallocated to the newly created cost center 7510 – Sports & Event Facilities. Operating Expenses increased 5.8% from the FY17 Adopted Budget primarily due to Repair & Maintenance Services needed for FY18. Capital Outlay includes funding for the HVAC for the USSSA Building and shade structures for back fields.

**REVENUES:**

This cost center is not self-supporting and relies on revenues from Tourist Development Taxes. However it generates revenues from Charges for Services and Rents & Royalties for field rentals. 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	1,319,588	1,665,503	163,790	100,000	-63,790
Miscellaneous Revenues	265,366	144,325	41,210	850,000	808,790
Less 5% Statutory Reduction	0	0	-10,250	-47,500	-37,250
<b>Total Revenues:</b>	<b>\$1,584,955</b>	<b>\$1,809,828</b>	<b>\$194,750</b>	<b>\$902,500</b>	<b>\$707,750</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	1,108,197	1,160,791	1,090,342	948,606	-141,736
Operating Expenses	2,502,922	2,559,387	1,250,678	1,323,514	72,836
Capital Outlay	80,550	62,044	219,000	240,000	21,000
<b>Total Expenditures:</b>	<b>\$3,691,669</b>	<b>\$3,782,222</b>	<b>\$2,560,020</b>	<b>\$2,512,120</b>	<b>-\$47,900</b>



**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 15.73 FTEs which is a reduction of .06 FTEs due to an Umpire position being reclassified to Temporary Event Staff and moved to Austin Tindall (7507). Overall Personal Services increased 5% from the FY17 Adopted Budget due to a 3% across the board raise for eligible non-IAFF employees as well as adjustments to benefit cost and employee plan selections. Operating Expenses increased slightly and Capital Outlay provides funding for bleacher covers and a utility tractor.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	131,603	152,791	175,123	352,790	177,667
Miscellaneous Revenues	134,692	181,620	160,732	137,235	-23,497
Less 5% Statutory Reduction	0	0	-16,793	-24,501	-7,708
Fund Balance	0	0	0	9,707	9,707
<b>Total Revenues:</b>	<b>\$266,295</b>	<b>\$334,411</b>	<b>\$319,062</b>	<b>\$475,231</b>	<b>\$156,169</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	574,660	579,393	701,082	735,949	34,867
Operating Expenses	495,715	513,764	525,509	532,670	7,161
Capital Outlay	61,716	31,262	48,500	74,500	26,000
<b>Total Expenditures:</b>	<b>\$1,132,090</b>	<b>\$1,124,419</b>	<b>\$1,275,091</b>	<b>\$1,343,119</b>	<b>\$68,028</b>

**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 FY18 budget reflects an increase in Operating Expenses over the FY17 Adopted Budget due to increases in the agreement with SMG. Capital Outlay includes the costs for various items within Machinery & 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. Also included for FY18 is Fund Balance from the prior year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	1,723,081	1,756,086	1,911,275	1,941,258	29,983
Miscellaneous Revenues	0	6,449	0	0	0
Less 5% Statutory Reduction	0	0	-95,564	-97,063	-1,499
Fund Balance	0	0	0	95,081	95,081
<b>Total Revenues:</b>	<b>\$1,723,081</b>	<b>\$1,762,535</b>	<b>\$1,815,711</b>	<b>\$1,939,276</b>	<b>\$123,565</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	5,789,778	5,044,787	6,789,273	6,860,440	71,167
Capital Outlay	121,862	220,151	257,871	103,100	-154,771
<b>Total Expenditures:</b>	<b>\$5,911,641</b>	<b>\$5,264,938</b>	<b>\$7,047,144</b>	<b>\$6,963,540</b>	<b>-\$83,604</b>

**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 FY18, Operating Expenses total \$1,000,000 which remains the same as the FY17 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Charges For Services	198,753	4,950	0	0	0
Miscellaneous Revenues	60,722	75,729	0	0	0
<b>Total Revenues:</b>	<b>\$259,475</b>	<b>\$80,679</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	1,290,551	1,237,598	1,000,000	1,000,000	0
Grants and Aids	736	5,500	0	0	0
<b>Total Expenditures:</b>	<b>\$1,291,287</b>	<b>\$1,243,098</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$0</b>

**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 due to an increase in the allocation for the contract with CVB.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Miscellaneous Revenues	9,188	0	0	0	0
<b>Total Revenues:</b>	<b>\$9,188</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Personal Services	33,484	0	0	0	0
Operating Expenses	7,615,569	9,382,720	7,797,524	12,092,095	4,294,571
<b>Total Expenditures:</b>	<b>\$7,649,053</b>	<b>\$9,382,720</b>	<b>\$7,797,524</b>	<b>\$12,092,095</b>	<b>\$4,294,571</b>

**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 the addition of Temporary Event Staff (from cost center 7502), a Sports Maintenance Worker II (from cost center 7501), the reclass of a Sports Maintenance Worker I from Part-Time to Full-Time, as well as a 3% across the board raise for eligible non-IAFF employees. Operating Expenses decreased from the FY17 Adopted Budget largely due to the SMG Concession contractual obligation. Capital Outlay includes funding for a Top Dresser, Workman Utility Vehicle, Trailer and Conference Table.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	55,573	85,869	85,149	90,000	4,851
Miscellaneous Revenues	167,932	149,575	131,851	135,000	3,149
Less 5% Statutory Reduction	0	0	-10,850	-11,250	-400
<b>Total Revenues:</b>	<b>\$223,505</b>	<b>\$235,444</b>	<b>\$206,150</b>	<b>\$213,750</b>	<b>\$7,600</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	474,080	536,215	567,395	671,869	104,474
Operating Expenses	381,193	411,398	445,467	398,993	-46,474
Capital Outlay	18,522	43,155	82,000	29,000	-53,000
<b>Total Expenditures:</b>	<b>\$873,796</b>	<b>\$990,768</b>	<b>\$1,094,862</b>	<b>\$1,099,862</b>	<b>\$5,000</b>

**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 costs associated with 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 debt service expenses. 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 4% 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.

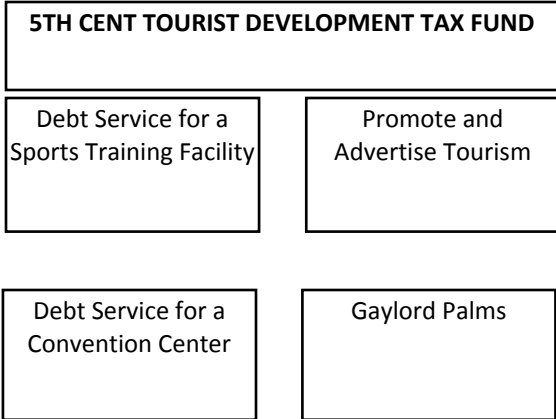
**REVENUES:**

This Fund's major revenue source is the 4% tax levy on hotel rooms and other temporary lodging. For FY18, this revenue source is anticipated to increase 9.25%. Other sources of revenue include interest on bank balances, refund of excess fees from the Tax Collector and Fund Balance from prior year.

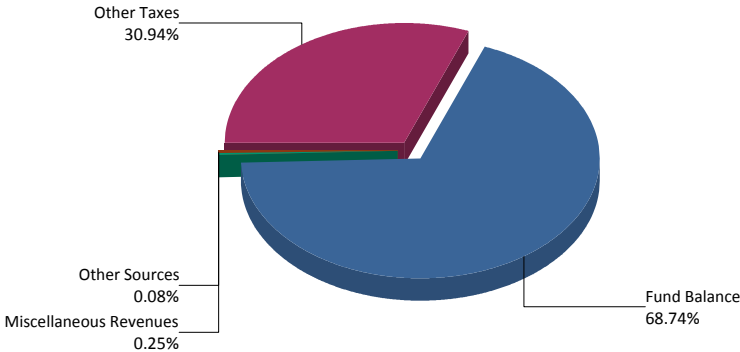
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	29,858,558	32,496,319	29,833,414	32,592,849	2,759,435
Miscellaneous Revenues	224,839	249,393	100,373	0	-100,373
Less 5% Statutory Reduction	0	0	-1,496,689	-1,629,642	-132,953
Transfers In	148,151	0	0	0	0
Other Sources	134,662	126,242	120,000	120,000	0
Fund Balance	0	0	40,515,731	46,941,625	6,425,894
<b>Total Revenues:</b>	<b>\$30,366,211</b>	<b>\$32,871,954</b>	<b>\$69,072,829</b>	<b>\$78,024,832</b>	<b>\$8,952,003</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	0	2,792	0	0	0
Operating Expenses	923,721	490,404	548,501	650,801	102,300
Transfers Out	4,189,537	4,421,935	4,012,176	4,858,139	845,963
Reserves - Operating	0	0	7,236,442	7,870,234	633,792
Reserves - Capital	0	0	4,500,000	34,433,880	29,933,880
Reserves - Assigned	0	0	30,061,880	0	-30,061,880
Reserves - Stability	0	0	0	2,102,163	2,102,163
<b>Total Expenditures:</b>	<b>\$5,113,259</b>	<b>\$4,915,131</b>	<b>\$46,358,999</b>	<b>\$49,915,217</b>	<b>\$3,556,218</b>

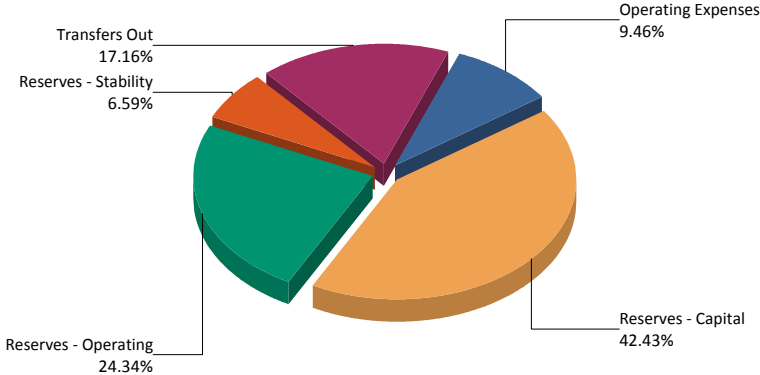
**FUND 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND**



**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, or the acquisition, construction, reconstruction, or renovation of a retained spring training 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 7.1% from the FY17 Adopted Budget, as a result of an increase anticipated in revenue collection as well as an increase in Fund Balance.

**REVENUES:**

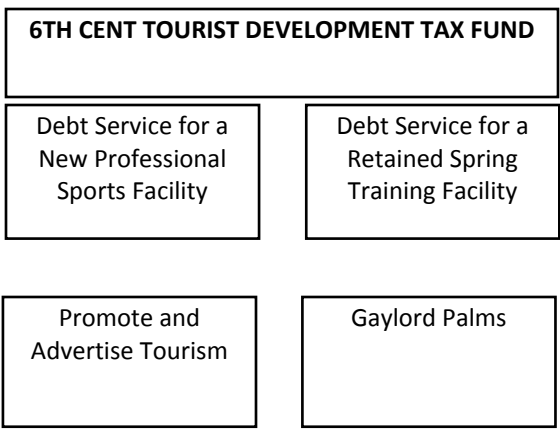
The Fund's major revenue source is the 1% tax levy on hotel rooms and other temporary lodging. Other sources of revenue include interest on bank balance, transfers from the Tax Collector and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	7,464,640	8,124,080	7,458,354	8,148,212	689,858
Miscellaneous Revenues	86,235	90,246	64,552	64,552	0
Less 5% Statutory Reduction	0	0	-376,145	-410,638	-34,493
Other Sources	34,686	32,517	20,000	20,000	0
Fund Balance	0	0	17,029,362	18,099,956	1,070,594
<b>Total Revenues:</b>	<b>\$7,585,560</b>	<b>\$8,246,842</b>	<b>\$24,196,123</b>	<b>\$25,922,082</b>	<b>\$1,725,959</b>

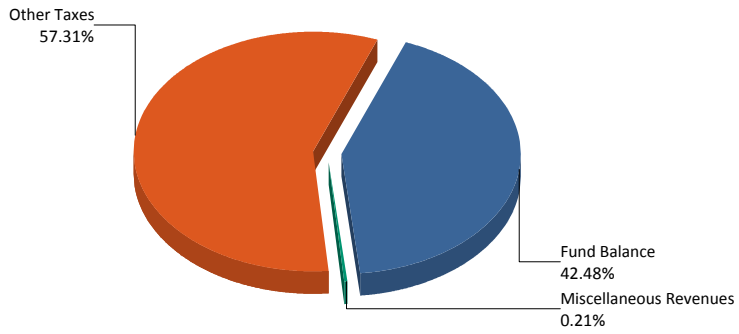
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,961,506	2,587,975	2,442,726	2,453,074	10,348
Transfers Out	2,974,434	2,844,068	4,661,536	4,448,854	-212,682
Reserves - Operating	0	0	3,744,934	6,310,641	2,565,707
Reserves - Capital	0	0	0	11,000,000	11,000,000
Reserves - Assigned	0	0	11,000,000	0	-11,000,000
Reserves - Stability	0	0	2,346,927	1,709,513	-637,414
<b>Total Expenditures:</b>	<b>\$7,935,939</b>	<b>\$5,432,043</b>	<b>\$24,196,123</b>	<b>\$25,922,082</b>	<b>\$1,725,959</b>



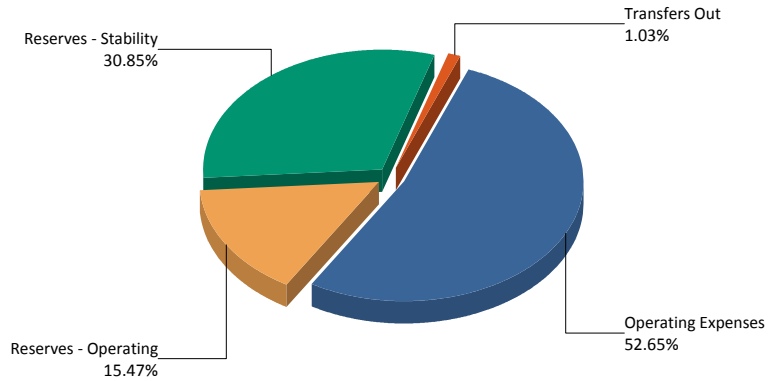
**FUND 106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND**



**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. This Fund decreased 3.3% from the FY17 Adopted Budget, as a result of a reduction to Fund Balance which is partially offset by an increase in anticipated revenue collections.

**REVENUES:**

The major revenue source is the 1% tax levy on hotel rooms and other temporary lodging, as well Interest and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	7,464,640	8,124,080	7,458,354	8,148,212	689,858
Miscellaneous Revenues	41,992	38,559	37,866	30,000	-7,866
Less 5% Statutory Reduction	0	0	-374,811	-408,911	-34,100
Other Sources	34,686	32,517	0	0	0
Fund Balance	0	0	7,157,018	6,038,952	-1,118,066
<b>Total Revenues:</b>	<b>\$7,541,318</b>	<b>\$8,195,155</b>	<b>\$14,278,427</b>	<b>\$13,808,253</b>	<b>\$-470,174</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	6,039,999	9,025,618	9,840,901	7,270,287	-2,570,614
Transfers Out	93,217	121,529	111,952	141,638	29,686
Reserves - Operating	0	0	2,424,367	2,135,849	-288,518
Reserves - Stability	0	0	1,901,207	4,260,479	2,359,272
<b>Total Expenditures:</b>	<b>\$6,133,216</b>	<b>\$9,147,147</b>	<b>\$14,278,427</b>	<b>\$13,808,253</b>	<b>\$-470,174</b>

**FUND 107– LIBRARY FUND  
THE OSCEOLA LIBRARY SYSTEM**

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**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 30,234 books, DVDs, and audiobooks on CD items were added to the library collection in 2017. The virtual collection also grew by 1,200 eBooks and 352 downloadable audiobooks.
- The Library continued to offer Hoopla and Odilo, providing access to virtual resources that can be downloaded and/or streamed. The services include immediate access with no holds to many thousands of music singles and albums, e-books, audiobooks, movies, and television programs. Patrons are limited to a set number of items monthly, and holds are not placed on popular items. Odilo is very strong in Spanish-language content.
- During the year, the Library also added electronic access to 87 digital magazine titles (including access to current and back issues). These include such popular and niche titles like Newsweek, National Geographic, Wired, PCWorld, MACWorld, ARTNews, Popular Mechanics, Vanidades, Better Homes and Gardens, O, the Oprah Magazine, Quilting Arts Magazine and more.

**Accomplishment #2:**

Offer an array of robust programming for persons of all ages focusing on early literacy, STEAM learning, digital literacy, and fostering love of reading.

- Osceola Library System's Summer Reading Program included 666 events and a variety of fun activities for all ages. A total of 20,466 persons attended the events. Backpack Giveaways at Buenaventura Lakes, Hart Memorial, and Poinciana Libraries ended the summer activities. Nine hundred backpacks were distributed.
- The Library, with a \$10,000 grant from the Florida Humanities Council, conducted the PrimeTime Family Time literacy program at the Buenaventura Library during March and April. The program has the objective of bringing parents and children together to discuss family reading time and stories as critical to developing reading skills. The BVL program was extremely successful, bringing in an average of 19 families and 56 individuals weekly to its 6-week program. Evaluations by participants indicated a high satisfaction with the program and its components.
- The Library conducted more than 742 storytimes in its branches and offsite, which were attended by 22,903 children and their caregivers, and continued to partner with Osceola Reads

to introduce the software program Footsteps2Brilliance to parents of young children who attended storytimes.

- The Osceola Library System continued refining its STEAM-focused programming for children and teens. These presented interactive challenges in the areas of math, earth sciences, biology, engineering, and technology. In addition, the Library assembled its FabLab of gadgets and teaching devices that was exhibited at STEAM DAY (see below) and is traveling with staff to schools for special learning days. In addition the Library has joined the Partners in Education with the Osceola School District and hosted a meeting in 2017.
- May 2017, the Library held its first STEAM DAY at the St. Cloud Veterans Memorial Library. The day featured 13 interactive stations at which parents and their children could conduct hands-on activities and experiments that teach about coding, electronics, circuitry, physics, and more. The Orlando Science Center was also present and offered additional activities for learning.
- In September 2017, the Library presented, in cooperation with the City of Kissimmee, its 5<sup>th</sup> annual Fan Faire, a Comic Con event devoted to fans of comics and science fiction genres that attracted an attendance of over 2,400 persons.

#### **Accomplishment #3:**

Renovation was completed on the two largest libraries, Hart Memorial Library and St. Cloud Veterans Memorial Library

- The two largest libraries were closed and reopened with new furniture, carpet, paint, design features, and, in St. Cloud, new general infrastructure including air conditioning unit and wiring, and several redesigned spaces. Public restrooms were completely renovated as well and meet ADA standards. During closure, the Library worked with the City of St. Cloud and the City of Kissimmee to borrow space in which to carry on with some regular programming, especially the very popular regular storytimes.

#### **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 in both Hart Library and during 2017, in BVL Library as well... Additional programs celebrating the diversity in the county include Tertulia, a forum for discussing arts, literature, and music from a variety of cultures, and special programming celebrating specific holidays or months devoted to cultural groups. Exhibits of art from many cultures provide the public opportunities to expand their cultural awareness.
- The Library co-sponsored for the fifth 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:**

The Library has applied for two grants during the fiscal year.

- The first, offered by the American Library Association, as Phase 3 of its Ready to Code grant, offers up to \$25,000 for library programs that provide innovative opportunities for youth to gain exposure to opportunities in coding. The second is a Public

Broadcasting System grant that provides successful grantees with books, iPads, loaded with books, and a bookcase to showcase the items.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

Marketing--the Library will build a marketing capability to secure its foothold as a valued community resource.

- By FY 2017, the Library will develop and implement a marketing plan that lays out major initiatives and strategies for promoting the library through print, media, and partnering.
- The Library will re-brand by FY 2018, selecting a strong, fresh logo, look, and color palette that ties together its print and media and is reflected in its products and signage.
- By FY 2017, the Library will redesign its online presence, including its website and catalog dashboard, for simplicity, vibrancy, and impact.
- By FY 2017 and ongoing, the Library will 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.

- The Library will 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 2018, the Library will build and actively maintain a database of a minimum of 15 key partners in education, arts, and technical training organizations in Osceola County. This will increase by 3 organizations annually.
- By FY 2017 and annually through FY 2020, the Library will initiate partnerships with schools, daycare providers, after-school services, and city recreation departments to result in at least two Fairs of Exhibits annually at the Library in the areas of science, math, art, engineering, and computer science and robotics.
- By FY 2018, the Library will host two events or ongoing displays annually in at least 3 branches to exhibit creative arts of community members. This will increase to five branches by FY 2019.

- BY FY 2017, the Library will develop consistent system-wide programming around nationally-known curriculums such as Junior First Lego League, Bedtime Math, Pokémon, and Mine craft.
- By FY 2018, AWE computers or similar technologies will be in place at five branches and related programming will feature its use.
- 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 of and have seen demos of the program and its features.
- BY FY 2017, all branches will include Mommy&Me/Daddy&Me programming to introduce technology and literacy skills.
- By FY 2018, the Library will participate in a program such as Prime Time Family Reads to increase literacy skills through reading to and with young children.
- By FY 2017, in partnership with Early Learning Coalition, the Library will develop and implement a training program for daycare providers designed to teach early literacy skills through storytelling.
- By FY 2018, the Library will develop with the Early Learning Coalitions a plan for certifying childcare sites that participate in all aspects of GROW as GROW daycares.
- By FY 2018, the Library will partner with the State of Florida to be a location where Osceola County residents can receive their High School Diplomas via the Career Online High School.
- By FY 2018, the Library will present a minimum of two series of programs on financial literacy and civic duty to a combined audience of at least 100 young persons in total.

### **Strategic Objective #3:**

Skills & Training--the Library will enhance its programs, collections, and services for relevance to workforce development and training in 21st Century skills.

- By FY 2018, the Library will have in place teams that are trained and organized to develop a knowledge base, curate collections, develop training, and partner with the community to respond to the need for career training and workforce development.
- By FY 2018, the Library will design and implement a curriculum of advanced and targeted computer classes. The classes will result in attendance by 600 in FY 2018 with an increase of 100 persons annually through 2020.
- By FY 2018 and annually afterward, the Library will develop a speaker series centering on such topics as re-entering the workforce, interview prep, training programs, manufacturing training, and similar topics.
- 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--the Library will be a community forum where individuals and groups gather to share ideas, learn new skills, and connect.

- By FY 2018, the Library, coordinating with its partners, will position the Library as one of the community's welcome Centers for new residents so that by FY 2019, a total of 150 newcomers annually will receive services, information, and referrals to ease their integration into the County. This will increase by 25 newcomers in each subsequent year.
- By FY 2017, the Library will 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--the Library will offer its residents a wide variety of technology.

- BY FY 2018, a minimum of two Library branches will offer an enhanced variety of hardware and software, including Macs, PCs with expanded capacity, software such as Adobe Photoshop and other graphics software, access to tablets and laptops for patron use, options for poster and 3-D printing, improved options for scanning, and apps that facilitate use of the library and its collection.
- By FY 2017, the Library will offer electronic payment of fines, fees, and printing at self-checks and circulation desks in addition to online. This will result in at least 20% of fines and fees being paid electronically by FY 2019.
- By FY 2018, the Library will introduce at least three new strategies to assist users in using new technology and increasing digital literacy. These will include such strategies as introducing "geek squads" or "genius bars", pop-up computer courses, and Lynda.com training in the Library proper.

**Strategic Objective #6:**

Local Authors--the Library will support local published and aspiring writers, poets, and illustrators.

- By FY 2017, the Library will enhance its 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 2018, the Library will build partnerships with local author groups and with school literature departments to identify at least three strategies to feature at least 10 local authors' books, poetry, essays, and drama.

- By FY 2017, the Library will explore and select a self-publishing platform to facilitate Osceola residents' self-publishing. It will be put into use in FY 2018.
- By FY 2018, The Library will sponsor the first annual teen writing contest.

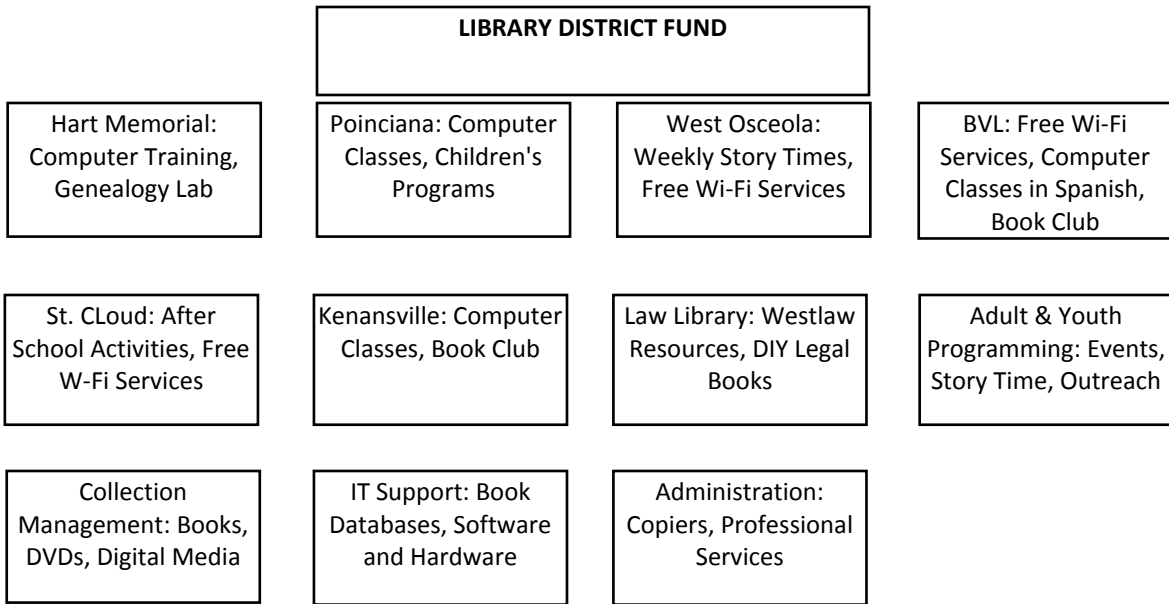
**Strategic Objective #7:**

Collection--the Library will build a collection of print and electronic resources to satisfy the need for creativity and imagination, as well as the thirst for lifelong learning at all stages of life.

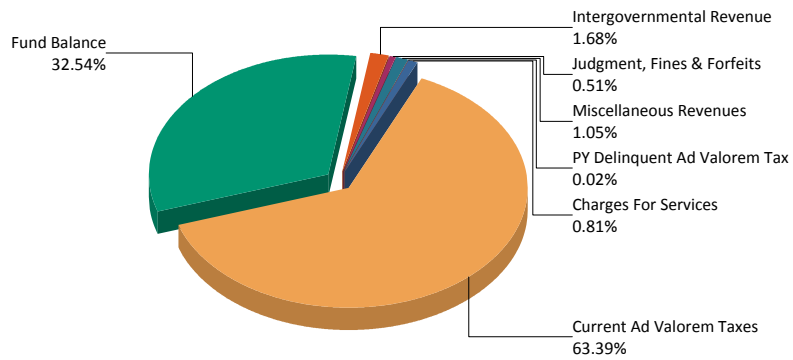
- The Library will explore and implement at least two strategies to increase opportunities for patron-driven acquisitions and implement by FY 2018.
- By FY 2017, the Library will use a variety of strategies to increase circulation among teens and children to 650,000 and by 2% in each subsequent year through FY 2020.



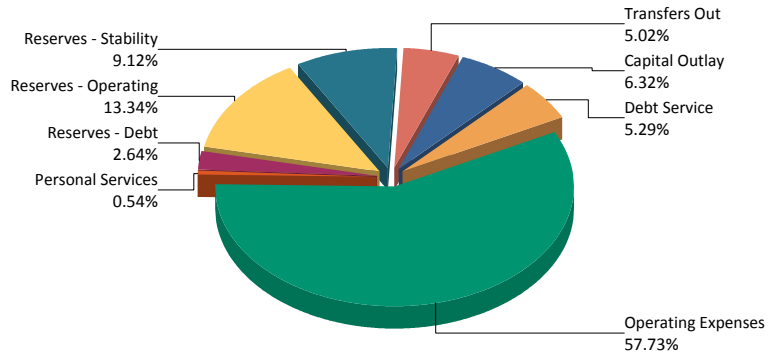
## FUND 107-LIBRARY DISTRICT FUND



### Revenues



### Expenditures



**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 FY17 Adopted Budget. Personal Services decreased due to adjustments to employee plan selections. Operating Expenses increased for the LS&S contract. Capital Outlay includes funding for resources for the libraries as well as a Switch upgrade and 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 FY18 Budget reflects an increase of 9.25% for Ad Valorem. Other revenue sources are from State grants, Fund Balance, Interest and fees.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	4,520,392	5,670,458	6,329,217	6,914,756	585,539
PY Delinquent Ad Valorem Tax	19,595	2,059	0	2,000	2,000
Intergovernmental Revenue	283,699	196,683	183,512	183,512	0
Charges For Services	92,946	92,438	73,245	88,067	14,822
Judgment, Fines & Forfeits	87,565	70,105	85,361	55,787	-29,574
Miscellaneous Revenues	157,726	141,688	147,794	114,543	-33,251
Less 5% Statutory Reduction	0	0	-331,781	-358,008	-26,227
Transfers In	573,353	0	0	0	0
Other Sources	5,042,870	32,846	0	0	0
Fund Balance	0	0	7,105,339	3,549,553	-3,555,786
<b>Total Revenues:</b>	<b>\$10,778,146</b>	<b>\$6,206,276</b>	<b>\$13,592,687</b>	<b>\$10,550,210</b>	<b>\$-3,042,477</b>

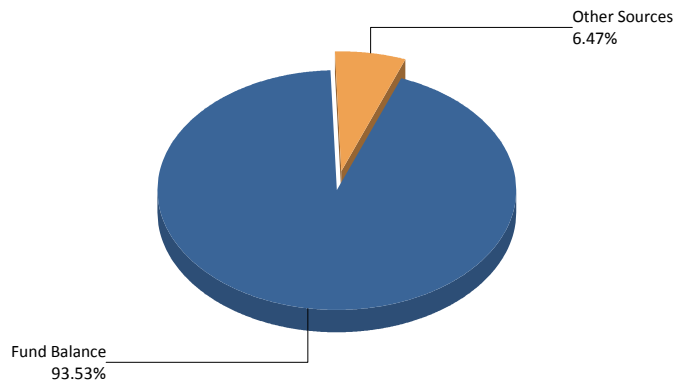
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	59,178	57,960	58,935	57,088	-1,847
Operating Expenses	5,291,471	5,754,532	5,913,901	6,090,708	176,807
Capital Outlay	490,107	2,448,064	3,254,687	666,774	-2,587,913
Debt Service	325,378	557,791	557,791	557,791	0
Transfers Out	513,154	524,636	439,751	529,209	89,458
Reserves - Operating	0	0	1,363,796	1,407,865	44,069
Reserves - Debt	0	0	278,896	278,896	0
Reserves - Stability	0	0	1,724,930	961,879	-763,051
<b>Total Expenditures:</b>	<b>\$6,679,288</b>	<b>\$9,342,984</b>	<b>\$13,592,687</b>	<b>\$10,550,210</b>	<b>\$-3,042,477</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	0.50	0.50	0.50	0.50	0.00
Part Time:	0.00	0.00	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>

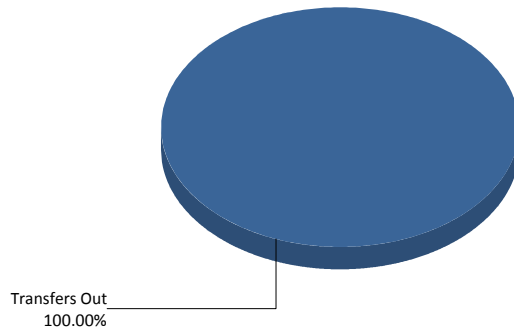
**FUND 109-LAW ENFORCEMENT TRUST FUND**

<b>LAW ENFORCEMENT TRUST FUND</b>	
Neighborhood Crime Watch	Drug Abuse Program

**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.

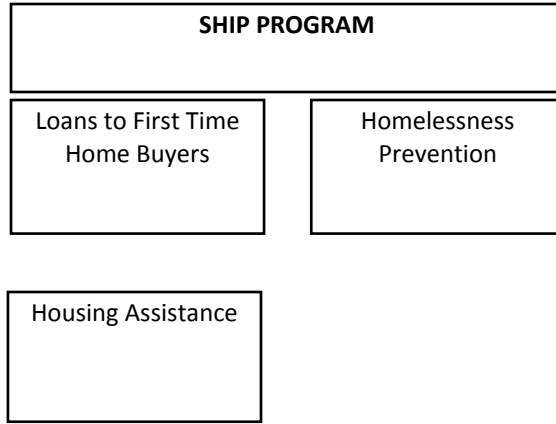
**REVENUES:**

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. Additional revenue sources include Fund Balance from the prior year.

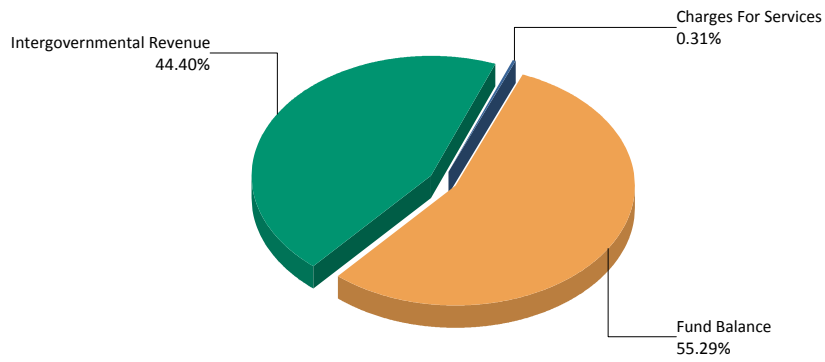
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	2,286	3,577	1,900	0	-1,900
Less 5% Statutory Reduction	0	0	-95	0	95
Other Sources	547,452	195,466	175,000	27,667	-147,333
Fund Balance	0	0	538,291	400,000	-138,291
<b>Total Revenues:</b>	<b>\$549,737</b>	<b>\$199,043</b>	<b>\$715,096</b>	<b>\$427,667</b>	<b>\$-287,429</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Transfers Out	58,000	185,000	715,096	427,667	-287,429
<b>Total Expenditures:</b>	<b>\$58,000</b>	<b>\$185,000</b>	<b>\$715,096</b>	<b>\$427,667</b>	<b>\$-287,429</b>

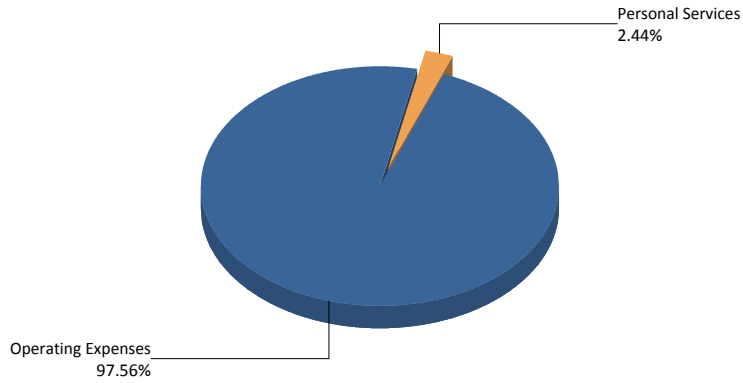
# FUND 111-SHIP STATE HOUSING INITIATIVE PROGRAM



## 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 1.6 FTEs, which is an increase of .5 FTEs from the FY17 Adopted Budget due to the reallocation of the Community Grants Program Specialist I position from Fund 151 – CDBG. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees as well as adjustments to benefit costs and employee plan selections. Operating Expenses reflect funding that will be received during FY18.

**REVENUES:**

The SHIP program is funded by State Grants. Grant revenue is anticipated at \$1,892,239 for FY18. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	697,320	1,142,809	2,199,145	1,892,239	-306,906
Charges For Services	27,891	68,626	2,000	13,400	11,400
Miscellaneous Revenues	4,800	9,173	0	0	0
Less 5% Statutory Reduction	0	0	-110,058	-95,282	14,776
Transfers In	492	0	0	0	0
Fund Balance	0	0	594,472	2,356,597	1,762,125
<b>Total Revenues:</b>	<b>\$730,503</b>	<b>\$1,220,608</b>	<b>\$2,685,559</b>	<b>\$4,166,954</b>	<b>\$1,481,395</b>

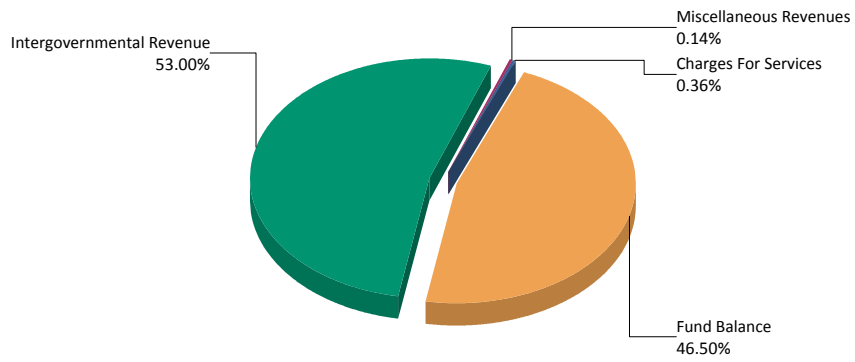
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	48,234	78,440	68,974	101,582	32,608
Operating Expenses	199,689	580,565	2,616,585	4,065,372	1,448,787
<b>Total Expenditures:</b>	<b>\$247,923</b>	<b>\$659,006</b>	<b>\$2,685,559</b>	<b>\$4,166,954</b>	<b>\$1,481,395</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	1.20	1.10	1.10	1.60	0.50
<b>Total Personnel:</b>	<b>1.20</b>	<b>1.10</b>	<b>1.10</b>	<b>1.60</b>	<b>0.50</b>

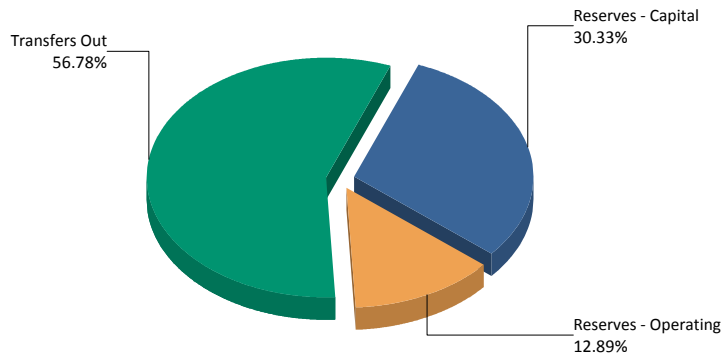
**FUND 112-EMERGENCY(911)COMMUNICATIONS**

<b>EMERGENCY (911) COMMUNICATIONS FUND</b>	
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 increase 16% from the FY17 Adopted Budget. A large part of the revenue in support of this program comes from Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	1,245,536	1,315,783	1,282,538	1,486,123	203,585
Charges For Services	14,227	10,969	14,723	10,000	-4,723
Miscellaneous Revenues	4,134	4,948	2,800	4,000	1,200
Less 5% Statutory Reduction	0	0	-65,003	-75,006	-10,003
Other Sources	174,909	140,480	0	0	0
Fund Balance	0	0	1,253,502	1,303,676	50,174
<b>Total Revenues:</b>	<b>\$1,438,806</b>	<b>\$1,472,180</b>	<b>\$2,488,560</b>	<b>\$2,728,793</b>	<b>\$240,233</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Transfers Out	1,287,589	1,357,523	1,396,871	1,549,393	152,522
Reserves - Operating	0	0	354,880	351,774	-3,106
Reserves - Capital	0	0	736,809	827,626	90,817
<b>Total Expenditures:</b>	<b>\$1,287,589</b>	<b>\$1,357,523</b>	<b>\$2,488,560</b>	<b>\$2,728,793</b>	<b>\$240,233</b>

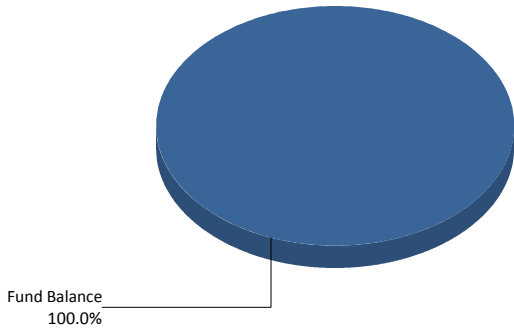


**FUND 113-BUENAVENTURA LAKES MSBU**

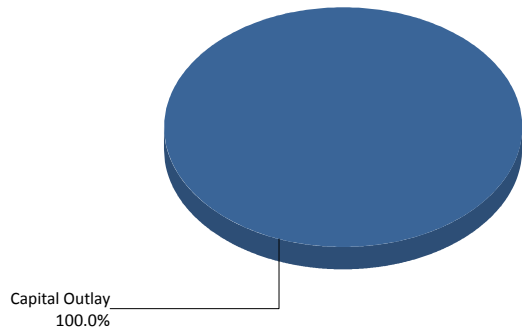
**BUENAVENTURA LAKES MSBU**

Stormwater  
Improvements

**Revenues**



**Expenditures**



FUND 113-BUENAVENTURA LAKES MSBU

**FUND SUMMARY:**

**TRENDS & ISSUES:**

The Buenaventura Lakes MSBU was established to provide 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.

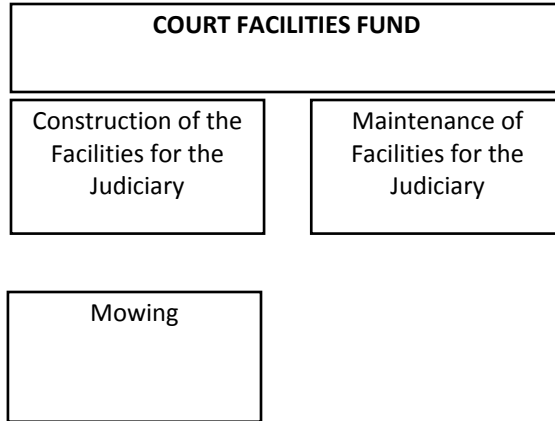
**REVENUES:**

The current funding source is Fund Balance which are the remaining funds for the stormwater improvement project.

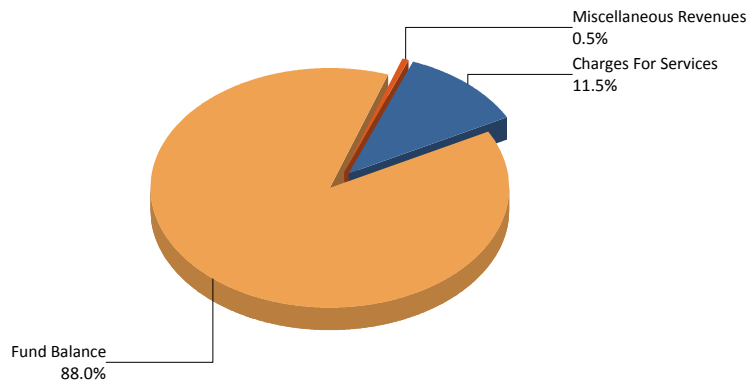
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	428	0	0	0	0
Fund Balance	0	0	40,796	40,796	0
<b>Total Revenues:</b>	<b>\$428</b>	<b>\$0</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	5,240	65,569	40,796	40,796	0
Transfers Out	0	429	0	0	0
<b>Total Expenditures:</b>	<b>\$5,240</b>	<b>\$65,998</b>	<b>\$40,796</b>	<b>\$40,796</b>	<b>\$0</b>

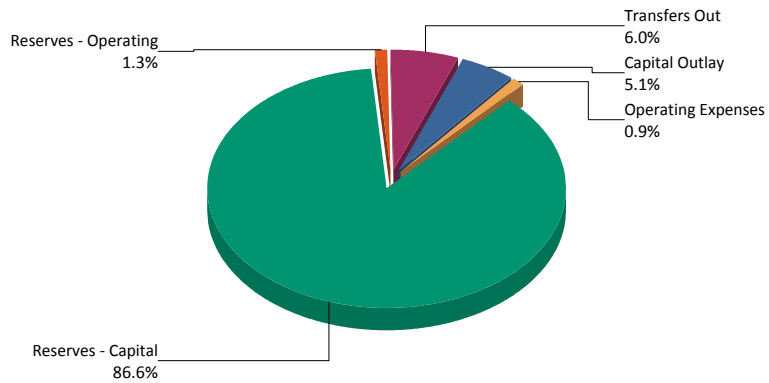
# FUND 115-COURT FACILITIES FUND



## Revenues



## Expenditures



**FUND 115-COURT FACILITIES FUND**

**FUND SUMMARY:**

**TRENDS & ISSUES:**

Revenues from the Court Facilities surcharge are anticipated to decrease in FY18 16.1% from the FY17 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 evidence vault modifications, court facility wayfinding and the Administration Building reconfiguration.

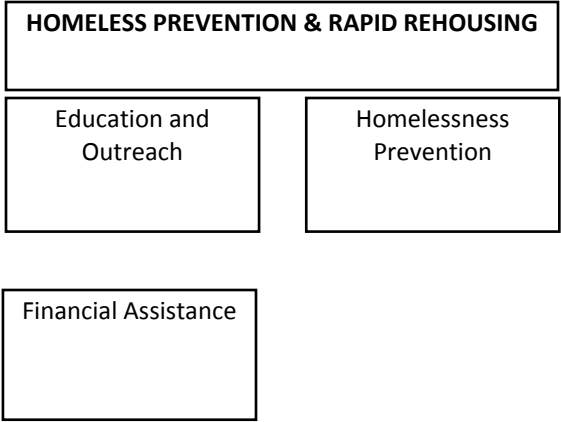
**REVENUES:**

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.

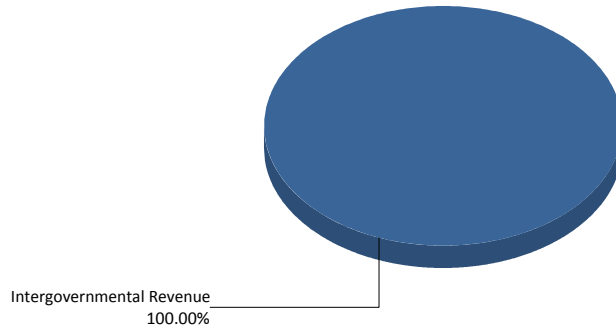
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	1,810,718	1,635,830	1,518,196	1,273,482	-244,714
Miscellaneous Revenues	56,141	59,007	24,056	58,161	34,105
Less 5% Statutory Reduction	0	0	-77,113	-63,673	13,440
Fund Balance	0	0	10,935,789	9,776,454	-1,159,335
<b>Total Revenues:</b>	<b>\$1,866,859</b>	<b>\$1,694,837</b>	<b>\$12,400,928</b>	<b>\$11,044,424</b>	<b>\$-1,356,504</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,350	113,080	280,000	103,000	-177,000
Capital Outlay	0	480,704	1,099,841	566,286	-533,555
Transfers Out	569,279	648,278	654,772	660,354	5,582
Reserves - Operating	0	0	183,451	147,996	-35,455
Reserves - Capital	0	0	10,184,927	9,566,788	-618,139
Reserves - Stability	0	0	-2,063	0	2,063
<b>Total Expenditures:</b>	<b>\$570,629</b>	<b>\$1,242,062</b>	<b>\$12,400,928</b>	<b>\$11,044,424</b>	<b>\$-1,356,504</b>

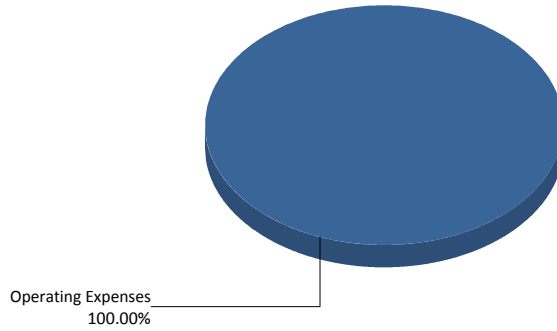
**FUND 118-HOMELESS PREVENTION & RAPID REHOUSING**



**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. That Grant ended October 31, 2012, 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, a new grant was received for the "Shelter Plus Care 2" in the amount of \$400,140.

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 FY18 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and Shelter Plus Care 2 Grant.

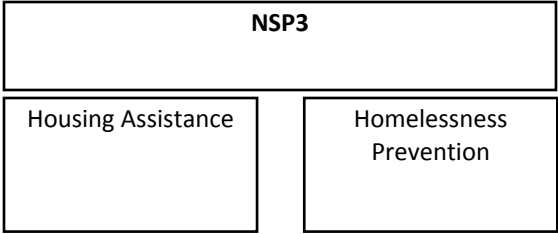
**REVENUES:**

For FY18, 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.

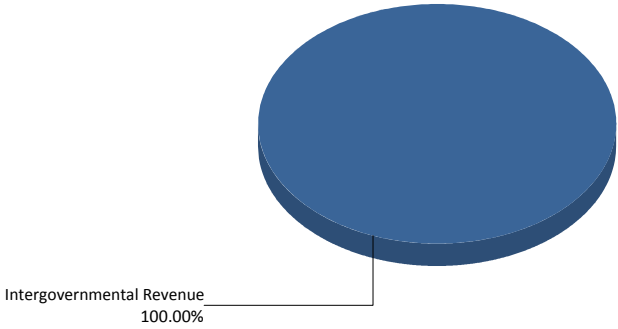
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	306,858	161,890	554,864	427,318	-127,546
Miscellaneous Revenues	0	425	0	0	0
<b>Total Revenues:</b>	<b>\$306,858</b>	<b>\$162,315</b>	<b>\$554,864</b>	<b>\$427,318</b>	<b>\$-127,546</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	302,133	168,601	554,864	427,318	-127,546
<b>Total Expenditures:</b>	<b>\$302,133</b>	<b>\$168,601</b>	<b>\$554,864</b>	<b>\$427,318</b>	<b>\$-127,546</b>

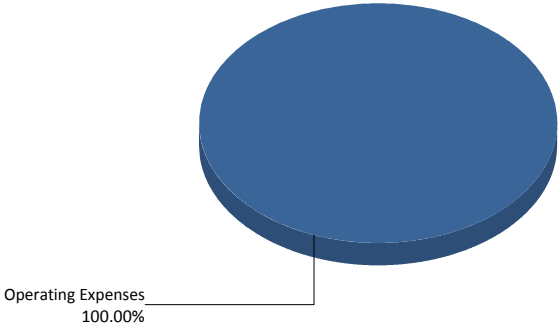
**FUND 122-NEIGHBORHOOD STABIL PROGRAM 3**



**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 the final year of funding. As the funds continue to be spent down, the grant balance will be carried forward until further direction is provided by the grantor. Operating Expenses decreased 47.1% from the FY17 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. FY18 revenues represent the remaining grant funds from the prior year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	477,355	-71,247	208,652	110,326	-98,326
Miscellaneous Revenues	135,729	94,628	0	0	0
Transfers In	559	0	0	0	0
<b>Total Revenues:</b>	<b>\$613,643</b>	<b>\$23,382</b>	<b>\$208,652</b>	<b>\$110,326</b>	<b>\$-98,326</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	11,644	0	0	0	0
Operating Expenses	555,659	15,542	208,652	110,326	-98,326
<b>Total Expenditures:</b>	<b>\$567,303</b>	<b>\$15,542</b>	<b>\$208,652</b>	<b>\$110,326</b>	<b>\$-98,326</b>

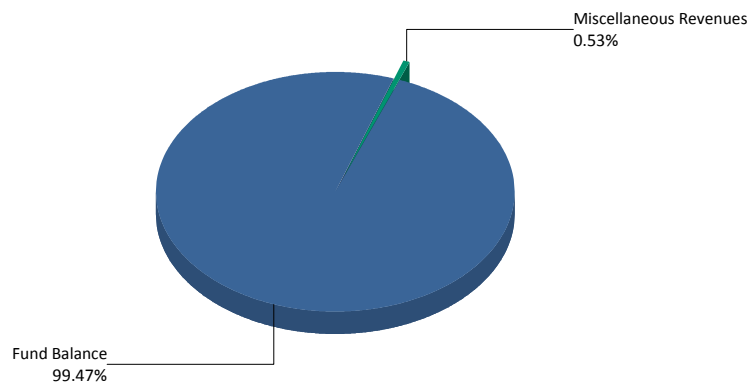


**FUND 123-TDT REF & IMP 2012 PROJECT**

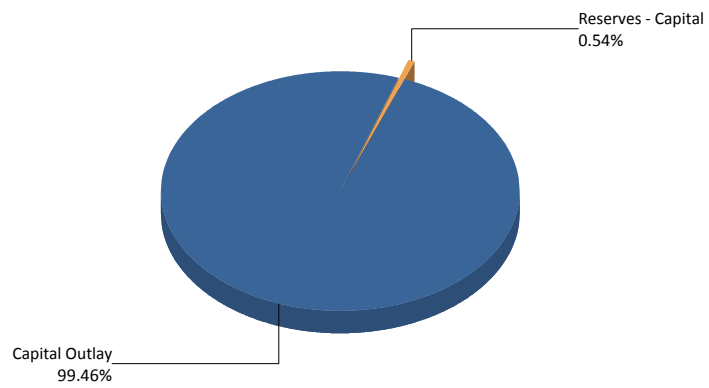
**TDT REVENUE REF & IMP BOND 2012**

Event Facilities

**Revenues**



**Expenditures**



FUND 123-TDT REF & IMP 2012 PROJECT

**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 additional bond money secured on top of those balances. For FY18 Capital projects includes the Austin-Tindall Expansion Project, Judge Property and miscellaneous projects at Osceola Heritage Park.

**REVENUES:**

This primary source of revenue is Interest and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	62,461	55,003	0	50,000	50,000
Less 5% Statutory Reduction	0	0	0	-2,500	-2,500
Fund Balance	0	0	10,480,681	9,406,606	-1,074,075
<b>Total Revenues:</b>	<b>\$62,461</b>	<b>\$55,003</b>	<b>\$10,480,681</b>	<b>\$9,454,106</b>	<b>\$-1,026,575</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	631,729	10,067,573	9,403,141	-664,432
Reserves - Capital	0	0	413,108	50,965	-362,143
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$631,729</b>	<b>\$10,480,681</b>	<b>\$9,454,106</b>	<b>\$-1,026,575</b>

**FUND 124 & 125 – ENVIRONMENTAL LANDS ACQUISITION/MAINTENANCE  
COMMUNITY DEVELOPMENT  
(ENVIRONMENTAL LANDS PROGRAM)**

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**DEPARTMENTAL OBJECTIVE:**

To preserve the natural beauty of the County and to ensure 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 purchase and maintenance of land for water resource protection, wildlife habitat, public green space and resource-based passive recreation.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

Strategic Plan Goal #5, Objective: Stormwater & Lakes Systems (Upgrade Infrastructure)

- Completed Phase I of the lake shoreline habitat restoration plantings at Tupperware Island Conservation Area, Twin Oaks Conservation Area and Scotty's Cove Conservation Area.

**Accomplishment #2:**

Strategic Plan Goal #5, Objective: Stormwater & Lakes Systems (Upgrade Infrastructure)

- Restored the engines, exterior and interior of the WWII-era LCM water craft used to transport heavy equipment to various lake sites for maintenance purposes.

**Accomplishment #3:**

Strategic Plan Goal #1: The Florida Advanced Manufacturing Center (FAMRC) & The Farm (Grow & Diversify Economy)

Strategic Plan Goal #2: Transportation (Upgrade Infrastructure)

Strategic Plan Goal #9: Joint Meetings with Government (Cost-Effective, High-Performing Government)

- Worked with multiple agencies to develop a comprehensive multipurpose trail system throughout the urban area, including City, environmental lands sites and NeoCity sections. Phase I – Identify Opportunities.

**Accomplishment #4:**

Strategic Plan Goal #9: Joint Meetings with Government (Cost-Effective, High-Performing Government)

- Completed successful opening of Brownie Wise Park at Tupperware Island Conservation Area, the final acquisition of the Environmental Lands Program, in cooperation with FFWC and the Tupperware Corporation.
- With completion of the management plan for Tupperware Island, this completes management plans and provides public access to all properties purchased through the Environmental Lands Program.

## **STRATEGIC OBJECTIVES:**

### **Strategic Objective #1:**

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

- Complete restoration activities at the lands acquired through the Environmental Lands Program.

### **Strategic Objective #2:**

Strategic Plan Goal #9: Joint Meetings with Government (Cost-Effective, High-Performing Government)

- Continue partnership with FFWC at Twin Oaks, Cherokee Point and Tupperware Island conservation areas.
- Explore additional perpetual maintenance funding opportunities with SFWMD and the private sector.

### **Strategic Objective #3:**

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

- Explore options for a revenue source for perpetual maintenance of the properties acquired through the Environmental Lands Program.

**FUND 124-ENVIRONMENTAL LAND ACQUISITIONS**

**FUND SUMMARY:**

**TRENDS & ISSUES:**

Environmental Land Acquisition is part of the Environmental Lands Conservation Program 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 closeout process for this Fund began in FY17, therefore remaining funds will be transferred to Fund 125 – Environmental Land Maintenance Fund.

**REVENUES:**

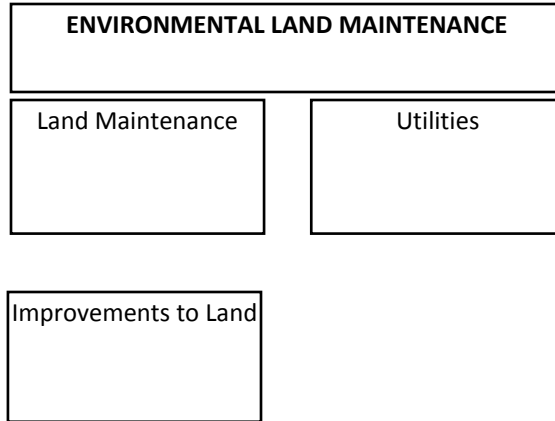
On July 11, 2016, the Board adopted Ordinance No. 2016-23 which amended the program, enabling the Board to deem acquisition of environmentally significant land complete. As a result, monies collected pursuant to the Ordinance are split between multiple Funds. Fund 125 is for maintenance, and Funds 201, 234 and 238 for debt service.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	280,320	274,801	0	0	0
PY Delinquent Ad Valorem Tax	1,561	123	0	0	0
Miscellaneous Revenues	45,152	65,102	14,751	0	-14,751
Less 5% Statutory Reduction	0	0	-738	0	738
Transfers In	8,554	0	0	0	0
Other Sources	17,527	15,988	0	0	0
Fund Balance	0	0	1,436,447	0	-1,436,447
<b>Total Revenues:</b>	<b>\$353,114</b>	<b>\$356,014</b>	<b>\$1,450,460</b>	<b>\$0</b>	<b>-\$1,450,460</b>

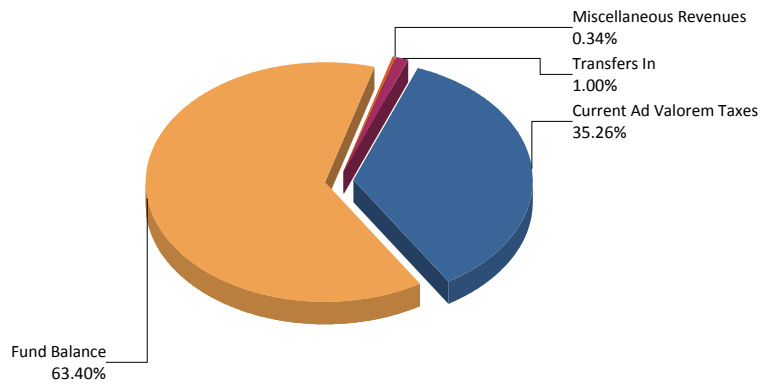
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	302,646	303,393	314,159	0	-314,159
Operating Expenses	85,623	16,188	11,652	0	-11,652
Capital Outlay	3,172,374	0	0	0	0
Transfers Out	108,496	151,918	165,584	0	-165,584
Reserves - Capital	0	0	959,065	0	-959,065
<b>Total Expenditures:</b>	<b>\$3,669,139</b>	<b>\$471,498</b>	<b>\$1,450,460</b>	<b>\$0</b>	<b>-\$1,450,460</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	4.95	5.15	4.90	0.00	-4.90
Part Time:	0.20	0.00	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>5.15</b>	<b>5.15</b>	<b>4.90</b>	<b>0.00</b>	<b>-4.90</b>

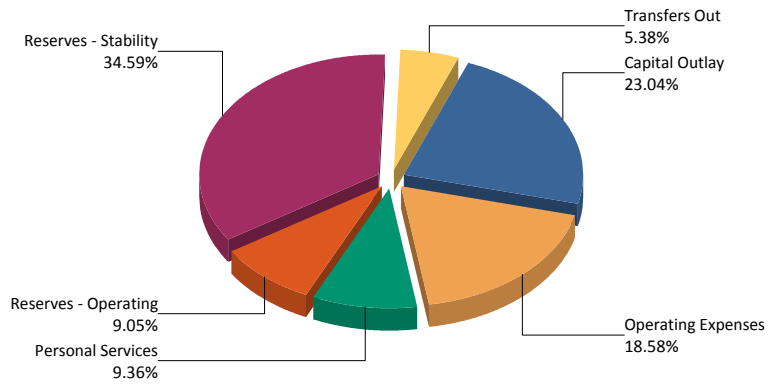
# FUND 125-ENVIRONMENTAL LAND MAINTENANCE



## 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. Personal Services supports 4.5 FTEs, which is an increase of 4.5 FTEs from the FY17 Adopted Budget as a result of the mid-year reclassification of positions which were previously budgeted in Fund 124 – Environmental Land Acquisition. However, due to the amended ordinance, the Land Acquisition Fund closeout process began in FY17. Personal Services increased from the FY17 Adopted Budget due to the added positions, a 3% across the board raise for eligible non-IAFF employees as well as Health and Dental Plan selections. Capital Outlay includes requests for the Cherokee Point and Tupperware Island Conservation Areas. Transfers Out decreased based on the updated Cost Allocation Plan. Reserves were adjusted 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. On July 11, 2016, the Board adopted Ordinance No. 2016-23 which 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 is 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 to fund maintenance. The Save Osceola Maintenance millage rate is proposed at 0.0500 which is unchanged from FY17. Funding for FY18 also includes the Fund Balance from Fund 124 – Environmental Land Acquisition.

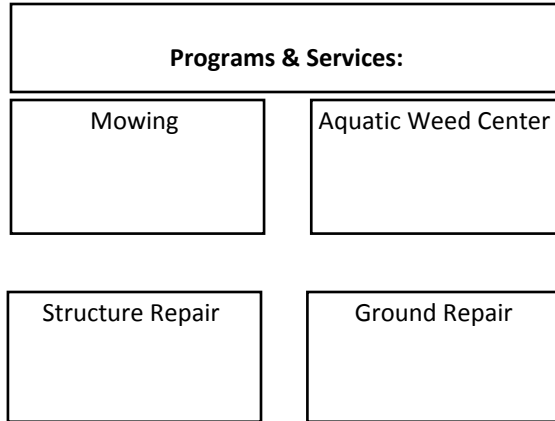
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	600,656	618,253	1,054,870	1,152,459	97,589
PY Delinquent Ad Valorem Tax	2,645	301	0	0	0
Miscellaneous Revenues	253,480	11,530	0	11,000	11,000
Less 5% Statutory Reduction	0	0	-52,744	-58,173	-5,429
Transfers In	0	0	0	32,631	32,631
Other Sources	3,283	3,050	0	0	0
Fund Balance	0	0	1,120,242	2,072,156	951,914
<b>Total Revenues:</b>	<b>\$860,064</b>	<b>\$633,133</b>	<b>\$2,122,368</b>	<b>\$3,210,073</b>	<b>\$1,087,705</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	0	0	0	300,473	300,473
Operating Expenses	372,533	201,750	306,470	596,529	290,059
Capital Outlay	646,456	1,112,336	1,523,083	739,572	-783,511
Transfers Out	24,870	28,931	38,197	172,828	134,631
Reserves - Operating	0	0	86,605	290,398	203,793
Reserves - Capital	0	0	-8,918	0	8,918
Reserves - Stability	0	0	176,931	1,110,273	933,342
<b>Total Expenditures:</b>	<b>\$1,043,859</b>	<b>\$1,343,017</b>	<b>\$2,122,368</b>	<b>\$3,210,073</b>	<b>\$1,087,705</b>

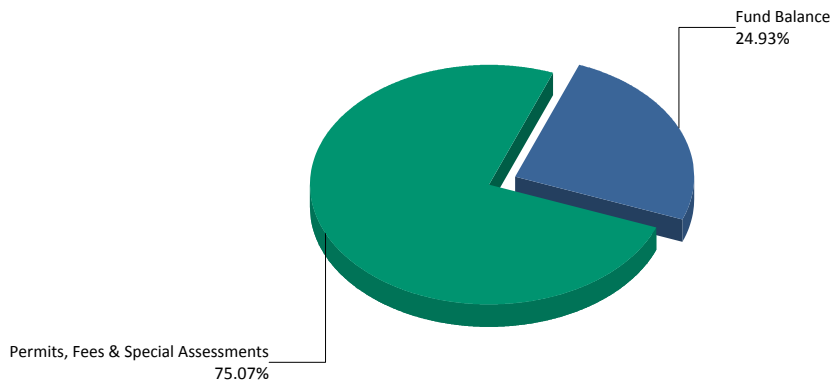
**PERSONNEL**

	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	0.00	0.00	0.00	4.50	4.50
<b>Total Personnel:</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>	<b>4.50</b>

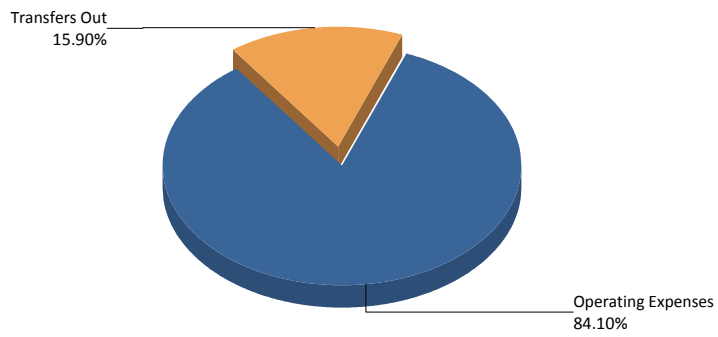
**FUND 128-SUBDIVISION POND MSBU**



**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 2.8% from the FY17 Adopted Budget primarily due to an increase in operating expenses. 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 3% to provide funding for individual MSBU's. This fund is also supported by Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	562,707	460,724	670,005	690,652	20,647
Miscellaneous Revenues	43,473	3,712	0	0	0
Less 5% Statutory Reduction	0	0	-33,497	-34,532	-1,035
Transfers In	1,024	249	0	0	0
Fund Balance	0	0	224,914	229,340	4,426
<b>Total Revenues:</b>	<b>\$607,204</b>	<b>\$464,685</b>	<b>\$861,422</b>	<b>\$885,460</b>	<b>\$24,038</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	456,242	375,659	726,289	744,690	18,401
Transfers Out	170,593	136,172	135,133	140,770	5,637
<b>Total Expenditures:</b>	<b>\$626,835</b>	<b>\$511,831</b>	<b>\$861,422</b>	<b>\$885,460</b>	<b>\$24,038</b>

**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 2018 is \$113.65 per ERU, which remains the same as FY17 and is anticipated to generate \$10,115 in revenues to provide the above services as well as the Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,096	2,908	10,115	10,115	0
Miscellaneous Revenues	13	9	0	0	0
Less 5% Statutory Reduction	0	0	-506	-506	0
Fund Balance	0	0	0	4,875	4,875
<b>Total Revenues:</b>	<b>\$5,109</b>	<b>\$2,916</b>	<b>\$9,609</b>	<b>\$14,484</b>	<b>\$4,875</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,253	2,652	8,816	13,691	4,875
Transfers Out	1,260	736	793	793	0
<b>Total Expenditures:</b>	<b>\$4,513</b>	<b>\$3,388</b>	<b>\$9,609</b>	<b>\$14,484</b>	<b>\$4,875</b>

**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 2018 as the Turnberry Reserve HOA provides these services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Miscellaneous Revenues	60	72	0	0	0
Fund Balance	0	0	8,605	0	-8,605
<b>Total Revenues:</b>	<b>\$60</b>	<b>\$72</b>	<b>\$8,605</b>	<b>\$0</b>	<b>-\$8,605</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	0	0	8,605	0	-8,605
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,605</b>	<b>\$0</b>	<b>-\$8,605</b>

**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 2018 is \$80.67 per ERU, which is an increase from FY17 and is anticipated to generate \$4,144 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,888	4,997	3,652	4,114	462
Miscellaneous Revenues	29	35	0	0	0
Less 5% Statutory Reduction	0	0	-183	-206	-23
Fund Balance	0	0	2,110	1,756	-354
<b>Total Revenues:</b>	<b>\$5,918</b>	<b>\$5,032</b>	<b>\$5,579</b>	<b>\$5,664</b>	<b>\$85</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	3,586	2,904	4,413	4,491	78
Transfers Out	2,047	1,606	1,166	1,173	7
<b>Total Expenditures:</b>	<b>\$5,633</b>	<b>\$4,510</b>	<b>\$5,579</b>	<b>\$5,664</b>	<b>\$85</b>

**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 2018 is \$66.09 per ERU, which remains the same as FY17 and is anticipated to generate \$5,353 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,070	5,885	5,353	5,353	0
Miscellaneous Revenues	27	39	0	0	0
Less 5% Statutory Reduction	0	0	-268	-268	0
Fund Balance	0	0	2,670	3,160	490
<b>Total Revenues:</b>	<b>\$5,096</b>	<b>\$5,924</b>	<b>\$7,755</b>	<b>\$8,245</b>	<b>\$490</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,407	3,791	6,362	6,851	489
Transfers Out	1,501	1,728	1,393	1,394	1
<b>Total Expenditures:</b>	<b>\$3,908</b>	<b>\$5,519</b>	<b>\$7,755</b>	<b>\$8,245</b>	<b>\$490</b>

**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 2018 is \$179.83 per ERU, which remains the same as FY17 and is anticipated to generate \$2,158 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,945	2,082	2,158	2,158	0
Miscellaneous Revenues	15	18	0	0	0
Less 5% Statutory Reduction	0	0	-108	-108	0
Fund Balance	0	0	1,641	1,772	131
<b>Total Revenues:</b>	<b>\$1,961</b>	<b>\$2,100</b>	<b>\$3,691</b>	<b>\$3,822</b>	<b>\$131</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,195	1,353	3,075	3,206	131
Transfers Out	790	683	616	616	0
<b>Total Expenditures:</b>	<b>\$1,985</b>	<b>\$2,036</b>	<b>\$3,691</b>	<b>\$3,822</b>	<b>\$131</b>

**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 2018 is \$177.65 per ERU, which is an increase from FY17 and is anticipated to generate \$906 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,447	2,499	222	906	684
Miscellaneous Revenues	31	23	0	0	0
Less 5% Statutory Reduction	0	0	-11	-45	-34
Fund Balance	0	0	2,049	1,409	-640
<b>Total Revenues:</b>	<b>\$2,478</b>	<b>\$2,522</b>	<b>\$2,260</b>	<b>\$2,270</b>	<b>\$10</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	871	985	1,894	1,907	13
Transfers Out	497	443	366	363	-3
<b>Total Expenditures:</b>	<b>\$1,368</b>	<b>\$1,428</b>	<b>\$2,260</b>	<b>\$2,270</b>	<b>\$10</b>

**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 2018 is \$91.88 per ERU, which remains the same as FY17 and is anticipated to generate \$2,205 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,311	2,032	2,205	2,205	0
Miscellaneous Revenues	28	31	0	0	0
Less 5% Statutory Reduction	0	0	-110	-110	0
Fund Balance	0	0	2,490	2,553	63
<b>Total Revenues:</b>	<b>\$2,339</b>	<b>\$2,064</b>	<b>\$4,585</b>	<b>\$4,648</b>	<b>\$63</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,267	1,349	3,822	3,885	63
Transfers Out	995	830	763	763	0
<b>Total Expenditures:</b>	<b>\$2,262</b>	<b>\$2,179</b>	<b>\$4,585</b>	<b>\$4,648</b>	<b>\$63</b>



**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 2018 is \$51.89 per ERU, which is an increase from FY17 and is anticipated to generate \$7,576 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	12,384	8,464	5,326	7,576	2,250
Miscellaneous Revenues	33	55	0	0	0
Less 5% Statutory Reduction	0	0	-266	-379	-113
Fund Balance	0	0	3,632	1,719	-1,913
<b>Total Revenues:</b>	<b>\$12,416</b>	<b>\$8,519</b>	<b>\$8,692</b>	<b>\$8,916</b>	<b>\$224</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	6,790	4,820	7,169	7,372	203
Transfers Out	3,133	2,463	1,523	1,544	21
<b>Total Expenditures:</b>	<b>\$9,923</b>	<b>\$7,283</b>	<b>\$8,692</b>	<b>\$8,916</b>	<b>\$224</b>

**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 2018 is \$47.27 per ERU, which remains the same as FY17 and is anticipated to generate \$23,162 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	31,427	24,320	23,162	23,162	0
Miscellaneous Revenues	68	84	0	0	0
Less 5% Statutory Reduction	0	0	-1,158	-1,158	0
Fund Balance	0	0	3,707	3,952	245
<b>Total Revenues:</b>	<b>\$31,494</b>	<b>\$24,405</b>	<b>\$25,711</b>	<b>\$25,956</b>	<b>\$245</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	21,415	16,857	20,858	21,108	250
Transfers Out	9,261	6,353	4,853	4,848	-5
<b>Total Expenditures:</b>	<b>\$30,676</b>	<b>\$23,210</b>	<b>\$25,711</b>	<b>\$25,956</b>	<b>\$245</b>

**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 2018 is \$65.25 per ERU, which remains the same as FY17 and is anticipated to generate \$12,267 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	13,594	9,838	12,267	12,267	0
Miscellaneous Revenues	73	60	0	0	0
Less 5% Statutory Reduction	0	0	-613	-613	0
Fund Balance	0	0	1,000	1,270	270
<b>Total Revenues:</b>	<b>\$13,667</b>	<b>\$9,897</b>	<b>\$12,654</b>	<b>\$12,924</b>	<b>\$270</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	8,873	8,526	10,261	10,558	297
Transfers Out	3,994	2,513	2,393	2,366	-27
<b>Total Expenditures:</b>	<b>\$12,867</b>	<b>\$11,039</b>	<b>\$12,654</b>	<b>\$12,924</b>	<b>\$270</b>

**FUND 128-SUBDIVISION POND 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 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 2018 is \$133.32 per ERU, which remains the same as FY17 and is anticipated to generate \$5,466 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	8,135	5,857	5,466	5,466	0
Miscellaneous Revenues	70	38	0	0	0
Less 5% Statutory Reduction	0	0	-273	-273	0
Fund Balance	0	0	1,890	1,918	28
<b>Total Revenues:</b>	<b>\$8,205</b>	<b>\$5,895</b>	<b>\$7,083</b>	<b>\$7,111</b>	<b>\$28</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,137	4,049	5,776	5,811	35
Transfers Out	2,034	1,525	1,307	1,300	-7
<b>Total Expenditures:</b>	<b>\$6,171</b>	<b>\$5,574</b>	<b>\$7,083</b>	<b>\$7,111</b>	<b>\$28</b>

**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 2018 is \$149.37 per ERU, which remains the same as FY17 and is anticipated to generate \$2,838 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,311	803	2,838	2,838	0
Miscellaneous Revenues	15	10	0	0	0
Less 5% Statutory Reduction	0	0	-142	-142	0
Fund Balance	0	0	0	1,476	1,476
<b>Total Revenues:</b>	<b>\$2,326</b>	<b>\$813</b>	<b>\$2,696</b>	<b>\$4,172</b>	<b>\$1,476</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,355	1,287	2,250	3,695	1,445
Transfers Out	718	459	446	477	31
<b>Total Expenditures:</b>	<b>\$2,073</b>	<b>\$1,746</b>	<b>\$2,696</b>	<b>\$4,172</b>	<b>\$1,476</b>

**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 2018 is \$102.09 per ERU, which remains the same as FY17 and is anticipated to generate \$4,696 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	6,008	4,785	4,696	4,696	0
Miscellaneous Revenues	29	26	0	0	0
Less 5% Statutory Reduction	0	0	-235	-235	0
Fund Balance	0	0	1,910	2,101	191
<b>Total Revenues:</b>	<b>\$6,037</b>	<b>\$4,812</b>	<b>\$6,371</b>	<b>\$6,562</b>	<b>\$191</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	2,532	3,573	5,250	5,447	197
Transfers Out	1,364	1,412	1,121	1,115	-6
<b>Total Expenditures:</b>	<b>\$3,896</b>	<b>\$4,985</b>	<b>\$6,371</b>	<b>\$6,562</b>	<b>\$191</b>

**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 2018 is \$50.31 per ERU, which remains the same as FY17 and is anticipated to generate \$2,767 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	3,475	2,101	2,767	2,767	0
Miscellaneous Revenues	18	18	0	0	0
Less 5% Statutory Reduction	0	0	-138	-138	0
Fund Balance	0	0	1,476	1,603	127
<b>Total Revenues:</b>	<b>\$3,493</b>	<b>\$2,119</b>	<b>\$4,105</b>	<b>\$4,232</b>	<b>\$127</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,655	1,616	3,406	3,511	105
Transfers Out	996	704	699	721	22
<b>Total Expenditures:</b>	<b>\$2,651</b>	<b>\$2,320</b>	<b>\$4,105</b>	<b>\$4,232</b>	<b>\$127</b>

**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 2018 is \$20.21 per ERU, which is an increase from FY17 and is anticipated to generate \$3,436 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,516	1,747	2,842	3,436	594
Miscellaneous Revenues	23	16	0	0	0
Less 5% Statutory Reduction	0	0	-142	-172	-30
Fund Balance	0	0	1,310	842	-468
<b>Total Revenues:</b>	<b>\$4,538</b>	<b>\$1,763</b>	<b>\$4,010</b>	<b>\$4,106</b>	<b>\$96</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,038	1,976	3,364	3,449	85
Transfers Out	1,018	683	646	657	11
<b>Total Expenditures:</b>	<b>\$3,056</b>	<b>\$2,659</b>	<b>\$4,010</b>	<b>\$4,106</b>	<b>\$96</b>



**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 2018 is \$111.30 per ERU, which is an increase from FY17 and is anticipated to generate \$8,236 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	9,453	5,349	6,137	8,236	2,099
Miscellaneous Revenues	89	68	0	0	0
Less 5% Statutory Reduction	0	0	-307	-412	-105
Fund Balance	0	0	2,953	2,837	-116
<b>Total Revenues:</b>	<b>\$9,542</b>	<b>\$5,417</b>	<b>\$8,783</b>	<b>\$10,661</b>	<b>\$1,878</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,301	4,559	7,190	9,076	1,886
Transfers Out	2,280	1,999	1,593	1,585	-8
<b>Total Expenditures:</b>	<b>\$6,581</b>	<b>\$6,558</b>	<b>\$8,783</b>	<b>\$10,661</b>	<b>\$1,878</b>

**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 2018 is \$18.32 per ERU, which is an increase from FY17 and is anticipated to generate \$3,902 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,915	3,235	3,221	3,902	681
Miscellaneous Revenues	30	27	0	0	0
Less 5% Statutory Reduction	0	0	-161	-195	-34
Fund Balance	0	0	1,411	839	-572
<b>Total Revenues:</b>	<b>\$4,945</b>	<b>\$3,262</b>	<b>\$4,471</b>	<b>\$4,546</b>	<b>\$75</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,220	2,635	3,662	3,734	72
Transfers Out	1,232	1,041	809	812	3
<b>Total Expenditures:</b>	<b>\$3,452</b>	<b>\$3,676</b>	<b>\$4,471</b>	<b>\$4,546</b>	<b>\$75</b>

**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 2018 is \$45.85 per ERU, which is an increase from FY17 and is anticipated to generate \$1,559 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,706	1,590	1,242	1,559	317
Miscellaneous Revenues	15	16	0	0	0
Less 5% Statutory Reduction	0	0	-62	-78	-16
Fund Balance	0	0	1,428	1,137	-291
<b>Total Revenues:</b>	<b>\$1,721</b>	<b>\$1,606</b>	<b>\$2,608</b>	<b>\$2,618</b>	<b>\$10</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,003	1,222	2,174	2,187	13
Transfers Out	581	535	434	431	-3
<b>Total Expenditures:</b>	<b>\$1,584</b>	<b>\$1,757</b>	<b>\$2,608</b>	<b>\$2,618</b>	<b>\$10</b>

**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 2018 is \$677.26 per ERU, which is an increase from FY17 and is anticipated to generate \$2,025 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,898	2,186	949	2,025	1,076
Miscellaneous Revenues	8	60	0	0	0
Less 5% Statutory Reduction	0	0	-47	-101	-54
Fund Balance	0	0	1,000	0	-1,000
<b>Total Revenues:</b>	<b>\$1,906</b>	<b>\$2,246</b>	<b>\$1,902</b>	<b>\$1,924</b>	<b>\$22</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,120	1,396	1,575	1,601	26
Transfers Out	466	443	327	323	-4
<b>Total Expenditures:</b>	<b>\$1,586</b>	<b>\$1,839</b>	<b>\$1,902</b>	<b>\$1,924</b>	<b>\$22</b>

**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 2018 is \$26.60 per ERU, which is an increase from FY17 and is anticipated to generate \$1942 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,730	5,169	895	1,942	1,047
Miscellaneous Revenues	29	43	0	0	0
Less 5% Statutory Reduction	0	0	-45	-97	-52
Fund Balance	0	0	3,257	2,372	-885
<b>Total Revenues:</b>	<b>\$4,759</b>	<b>\$5,213</b>	<b>\$4,107</b>	<b>\$4,217</b>	<b>\$110</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,068	2,071	3,453	3,552	99
Transfers Out	1,033	1,524	654	665	11
<b>Total Expenditures:</b>	<b>\$3,101</b>	<b>\$3,595</b>	<b>\$4,107</b>	<b>\$4,217</b>	<b>\$110</b>

**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 2018 is \$104 per ERU, which is an increase from FY17 and is anticipated to generate \$1,352 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,111	1,308	1,003	1,352	349
Miscellaneous Revenues	20	19	0	0	0
Less 5% Statutory Reduction	0	0	-50	-68	-18
Fund Balance	0	0	1,674	1,353	-321
<b>Total Revenues:</b>	<b>\$2,131</b>	<b>\$1,326</b>	<b>\$2,627</b>	<b>\$2,637</b>	<b>\$10</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	992	1,233	2,188	2,201	13
Transfers Out	881	726	439	436	-3
<b>Total Expenditures:</b>	<b>\$1,873</b>	<b>\$1,959</b>	<b>\$2,627</b>	<b>\$2,637</b>	<b>\$10</b>

**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 2018 is \$45.26 per ERU, which is an increase from FY17 and is anticipated to generate \$1,222 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	3,456	4,542	206	1,222	1,016
Miscellaneous Revenues	24	50	0	0	0
Less 5% Statutory Reduction	0	0	-10	-61	-51
Fund Balance	0	0	3,319	2,368	-951
<b>Total Revenues:</b>	<b>\$3,480</b>	<b>\$4,592</b>	<b>\$3,515</b>	<b>\$3,529</b>	<b>\$14</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,281	1,364	2,981	3,001	20
Transfers Out	672	1,361	534	528	-6
<b>Total Expenditures:</b>	<b>\$1,953</b>	<b>\$2,725</b>	<b>\$3,515</b>	<b>\$3,529</b>	<b>\$14</b>

**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 2018 is \$31.12 per ERU, which remains the same as FY17 and is anticipated to generate \$2,645 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,717	2,714	2,645	2,645	0
Miscellaneous Revenues	13	13	0	0	0
Less 5% Statutory Reduction	0	0	-132	-132	0
Fund Balance	0	0	0	1,089	1,089
<b>Total Revenues:</b>	<b>\$2,731</b>	<b>\$2,727</b>	<b>\$2,513</b>	<b>\$3,602</b>	<b>\$1,089</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,637	1,859	2,066	3,161	1,095
Transfers Out	719	605	447	441	-6
<b>Total Expenditures:</b>	<b>\$2,356</b>	<b>\$2,464</b>	<b>\$2,513</b>	<b>\$3,602</b>	<b>\$1,089</b>



**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 2018 is \$33.62 per ERU, which remains the same as FY17 and is anticipated to generate \$20,138 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	24,435	22,965	20,138	20,138	0
Miscellaneous Revenues	48	53	0	0	0
Less 5% Statutory Reduction	0	0	-1,007	-1,007	0
Fund Balance	0	0	2,932	3,814	882
<b>Total Revenues:</b>	<b>\$24,483</b>	<b>\$23,018</b>	<b>\$22,063</b>	<b>\$22,945</b>	<b>\$882</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	15,594	16,455	18,061	18,907	846
Transfers Out	6,726	6,045	4,002	4,038	36
<b>Total Expenditures:</b>	<b>\$22,320</b>	<b>\$22,500</b>	<b>\$22,063</b>	<b>\$22,945</b>	<b>\$882</b>

**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 2018 is \$29.13 per ERU, which remains the same as FY17 and is anticipated to generate \$2,796 in revenues to provide the above services as well as The Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,211	3,042	2,796	2,796	0
Miscellaneous Revenues	32	19	0	0	0
Less 5% Statutory Reduction	0	0	-140	-140	0
Fund Balance	0	0	1,231	1,316	85
<b>Total Revenues:</b>	<b>\$4,244</b>	<b>\$3,062</b>	<b>\$3,887</b>	<b>\$3,972</b>	<b>\$85</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	2,002	2,244	3,193	3,288	95
Transfers Out	1,022	886	694	684	-10
<b>Total Expenditures:</b>	<b>\$3,024</b>	<b>\$3,130</b>	<b>\$3,887</b>	<b>\$3,972</b>	<b>\$85</b>

**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 2018 is \$228.86 per ERU, which remains the same as FY17 and is anticipated to generate \$6,408 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,486	6,334	6,408	6,408	0
Miscellaneous Revenues	27	80	0	0	0
Less 5% Statutory Reduction	0	0	-320	-320	0
Fund Balance	0	0	1,413	1,643	230
<b>Total Revenues:</b>	<b>\$5,513</b>	<b>\$6,414</b>	<b>\$7,501</b>	<b>\$7,731</b>	<b>\$230</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,882	4,859	6,139	6,388	249
Transfers Out	1,371	1,790	1,362	1,343	-19
<b>Total Expenditures:</b>	<b>\$4,253</b>	<b>\$6,649</b>	<b>\$7,501</b>	<b>\$7,731</b>	<b>\$230</b>

**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 2018 is \$121.27 per ERU, which is an increase from FY17 and is anticipated to generate \$4,972 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,991	5,731	4,284	4,972	688
Miscellaneous Revenues	17	19	0	0	0
Less 5% Statutory Reduction	0	0	-214	-249	-35
Fund Balance	0	0	1,148	493	-655
<b>Total Revenues:</b>	<b>\$5,008</b>	<b>\$5,750</b>	<b>\$5,218</b>	<b>\$5,216</b>	<b>-\$2</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,262	4,040	4,215	4,229	14
Transfers Out	1,399	1,356	1,003	987	-16
<b>Total Expenditures:</b>	<b>\$4,661</b>	<b>\$5,396</b>	<b>\$5,218</b>	<b>\$5,216</b>	<b>-\$2</b>

**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 2018 is \$25.29 per ERU, which remains the same as FY17 and is anticipated to generate \$3,642 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	8,772	4,174	3,642	3,642	0
Miscellaneous Revenues	44	33	0	0	0
Less 5% Statutory Reduction	0	0	-182	-182	0
Fund Balance	0	0	2,446	2,505	59
<b>Total Revenues:</b>	<b>\$8,816</b>	<b>\$4,206</b>	<b>\$5,906</b>	<b>\$5,965</b>	<b>\$59</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	5,041	2,861	4,897	4,954	57
Transfers Out	2,168	1,259	1,009	1,011	2
<b>Total Expenditures:</b>	<b>\$7,209</b>	<b>\$4,120</b>	<b>\$5,906</b>	<b>\$5,965</b>	<b>\$59</b>

**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 2018 is \$120.65 per ERU, which is a decrease from FY17 and is anticipated to generate \$2,051 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,770	677	2,765	2,051	-714
Miscellaneous Revenues	16	12	0	0	0
Less 5% Statutory Reduction	0	0	-138	-103	35
Fund Balance	0	0	0	1,764	1,764
<b>Total Revenues:</b>	<b>\$1,786</b>	<b>\$689</b>	<b>\$2,627</b>	<b>\$3,712</b>	<b>\$1,085</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	936	1,195	2,195	3,284	1,089
Transfers Out	518	440	432	428	-4
<b>Total Expenditures:</b>	<b>\$1,454</b>	<b>\$1,635</b>	<b>\$2,627</b>	<b>\$3,712</b>	<b>\$1,085</b>

**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 2018 is \$243.78 per ERU, which remains the same as FY17 and is anticipated to generate \$4,388 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,071	4,423	4,388	4,388	0
Miscellaneous Revenues	33	45	0	0	0
Less 5% Statutory Reduction	0	0	-219	-219	0
Fund Balance	0	0	2,094	2,320	226
<b>Total Revenues:</b>	<b>\$5,104</b>	<b>\$4,467</b>	<b>\$6,263</b>	<b>\$6,489</b>	<b>\$226</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,012	2,924	5,137	5,363	226
Transfers Out	1,594	1,418	1,126	1,126	0
<b>Total Expenditures:</b>	<b>\$4,606</b>	<b>\$4,342</b>	<b>\$6,263</b>	<b>\$6,489</b>	<b>\$226</b>

**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 2018 is \$82.25 per ERU, which is an increase from FY17 and is anticipated to generate \$31,099 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	30,644	26,406	28,021	31,099	3,078
Miscellaneous Revenues	128	106	0	0	0
Less 5% Statutory Reduction	0	0	-1,401	-1,555	-154
Fund Balance	0	0	8,230	5,646	-2,584
<b>Total Revenues:</b>	<b>\$30,772</b>	<b>\$26,512</b>	<b>\$34,850</b>	<b>\$35,190</b>	<b>\$340</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	15,554	20,964	28,416	28,769	353
Transfers Out	8,703	8,336	6,434	6,421	-13
<b>Total Expenditures:</b>	<b>\$24,257</b>	<b>\$29,300</b>	<b>\$34,850</b>	<b>\$35,190</b>	<b>\$340</b>



**FUND 128-SUBDIVISION POND 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 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 2018 is \$28.90 per ERU, which remains the same as FY17 and is anticipated to generate \$1,965 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,507	2,094	1,965	1,965	0
Miscellaneous Revenues	17	21	0	0	0
Less 5% Statutory Reduction	0	0	-98	-98	0
Fund Balance	0	0	1,158	1,252	94
<b>Total Revenues:</b>	<b>\$1,524</b>	<b>\$2,115</b>	<b>\$3,025</b>	<b>\$3,119</b>	<b>\$94</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,232	1,315	2,507	2,586	79
Transfers Out	614	648	518	533	15
<b>Total Expenditures:</b>	<b>\$1,846</b>	<b>\$1,963</b>	<b>\$3,025</b>	<b>\$3,119</b>	<b>\$94</b>

**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 2018 is \$87.30 per ERU, which remains the same as FY17 and is anticipated to generate \$3,841 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,023	2,547	3,841	3,841	0
Miscellaneous Revenues	17	20	0	0	0
Less 5% Statutory Reduction	0	0	-192	-192	0
Fund Balance	0	0	0	2,817	2,817
<b>Total Revenues:</b>	<b>\$4,040</b>	<b>\$2,567</b>	<b>\$3,649</b>	<b>\$6,466</b>	<b>\$2,817</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,702	1,851	3,087	5,901	2,814
Transfers Out	865	846	562	565	3
<b>Total Expenditures:</b>	<b>\$2,567</b>	<b>\$2,697</b>	<b>\$3,649</b>	<b>\$6,466</b>	<b>\$2,817</b>

**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 2018 is \$73.65 per ERU, which remains the same as FY17 and is anticipated to generate \$1,473 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,399	267	1,473	1,473	0
Miscellaneous Revenues	24	13	0	0	0
Less 5% Statutory Reduction	0	0	-74	-74	0
Fund Balance	0	0	1,149	1,199	50
<b>Total Revenues:</b>	<b>\$2,423</b>	<b>\$280</b>	<b>\$2,548</b>	<b>\$2,598</b>	<b>\$50</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	915	1,148	2,127	2,182	55
Transfers Out	497	425	421	416	-5
<b>Total Expenditures:</b>	<b>\$1,412</b>	<b>\$1,573</b>	<b>\$2,548</b>	<b>\$2,598</b>	<b>\$50</b>

**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 2018 is \$43.24 per ERU, which remains the same as FY17 and is anticipated to generate \$6,745 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	8,840	6,383	6,745	6,745	0
Miscellaneous Revenues	44	54	0	0	0
Less 5% Statutory Reduction	0	0	-337	-337	0
Fund Balance	0	0	3,927	4,898	971
<b>Total Revenues:</b>	<b>\$8,884</b>	<b>\$6,437</b>	<b>\$10,335</b>	<b>\$11,306</b>	<b>\$971</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	4,461	4,275	8,632	9,603	971
Transfers Out	2,509	1,956	1,703	1,703	0
<b>Total Expenditures:</b>	<b>\$6,970</b>	<b>\$6,231</b>	<b>\$10,335</b>	<b>\$11,306</b>	<b>\$971</b>

**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 2018 is \$397.43 per ERU, which remains the same as FY17 and is anticipated to generate \$2,782 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,412	1,021	2,782	2,782	0
Miscellaneous Revenues	13	10	0	0	0
Less 5% Statutory Reduction	0	0	-139	-139	0
Fund Balance	0	0	0	1,675	1,675
<b>Total Revenues:</b>	<b>\$1,425</b>	<b>\$1,031</b>	<b>\$2,643</b>	<b>\$4,318</b>	<b>\$1,675</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	941	1,213	2,208	3,886	1,678
Transfers Out	488	444	435	432	-3
<b>Total Expenditures:</b>	<b>\$1,429</b>	<b>\$1,657</b>	<b>\$2,643</b>	<b>\$4,318</b>	<b>\$1,675</b>

**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 2018 is \$204.61 per ERU, which remains the same as FY17 and is anticipated to generate \$6,752 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,801	4,737	6,752	6,752	0
Miscellaneous Revenues	49	27	0	0	0
Less 5% Statutory Reduction	0	0	-338	-338	0
Fund Balance	0	0	1,300	1,866	566
<b>Total Revenues:</b>	<b>\$6,850</b>	<b>\$4,764</b>	<b>\$7,714</b>	<b>\$8,280</b>	<b>\$566</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,783	4,488	6,302	6,883	581
Transfers Out	1,857	1,437	1,412	1,397	-15
<b>Total Expenditures:</b>	<b>\$5,640</b>	<b>\$5,925</b>	<b>\$7,714</b>	<b>\$8,280</b>	<b>\$566</b>

**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 2018 is \$49.08 per ERU, which remains the same as FY17 and is anticipated to generate \$9,374 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	14,401	9,561	9,374	9,374	0
Miscellaneous Revenues	45	38	0	0	0
Less 5% Statutory Reduction	0	0	-469	-469	0
Fund Balance	0	0	1,782	1,969	187
<b>Total Revenues:</b>	<b>\$14,446</b>	<b>\$9,599</b>	<b>\$10,687</b>	<b>\$10,874</b>	<b>\$187</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	8,583	7,392	8,798	8,971	173
Transfers Out	3,856	2,555	1,889	1,903	14
<b>Total Expenditures:</b>	<b>\$12,439</b>	<b>\$9,947</b>	<b>\$10,687</b>	<b>\$10,874</b>	<b>\$187</b>

**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 2018 is \$155.73 per ERU, which is an increase from FY17 and is anticipated to generate \$1,713 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,277	289	1,633	1,713	80
Miscellaneous Revenues	31	14	0	0	0
Less 5% Statutory Reduction	0	0	-82	-86	-4
Fund Balance	0	0	1,000	920	-80
<b>Total Revenues:</b>	<b>\$2,308</b>	<b>\$303</b>	<b>\$2,551</b>	<b>\$2,547</b>	<b>-\$4</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,144	1,149	2,130	2,131	1
Transfers Out	465	332	421	416	-5
<b>Total Expenditures:</b>	<b>\$1,609</b>	<b>\$1,481</b>	<b>\$2,551</b>	<b>\$2,547</b>	<b>-\$4</b>



**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 2018 is \$103.73 per ERU, which is an increase from FY17 and is anticipated to generate \$6,639 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	7,623	2,954	6,234	6,639	405
Miscellaneous Revenues	52	35	0	0	0
Less 5% Statutory Reduction	0	0	-312	-332	-20
Fund Balance	0	0	2,622	2,319	-303
<b>Total Revenues:</b>	<b>\$7,676</b>	<b>\$2,989</b>	<b>\$8,544</b>	<b>\$8,626</b>	<b>\$82</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,949	4,877	6,999	7,080	81
Transfers Out	2,448	1,801	1,545	1,546	1
<b>Total Expenditures:</b>	<b>\$7,397</b>	<b>\$6,678</b>	<b>\$8,544</b>	<b>\$8,626</b>	<b>\$82</b>

**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 2018 is \$38.41 per ERU, which is an increase from FY17 and is anticipated to generate \$2,266 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,330	2,978	1,683	2,266	583
Miscellaneous Revenues	20	25	0	0	0
Less 5% Statutory Reduction	0	0	-84	-113	-29
Fund Balance	0	0	1,917	1,456	-461
<b>Total Revenues:</b>	<b>\$5,350</b>	<b>\$3,003</b>	<b>\$3,516</b>	<b>\$3,609</b>	<b>\$93</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,638	1,794	2,926	3,008	82
Transfers Out	1,328	976	590	601	11
<b>Total Expenditures:</b>	<b>\$3,966</b>	<b>\$2,770</b>	<b>\$3,516</b>	<b>\$3,609</b>	<b>\$93</b>

**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 2018 is \$3,938 per ERU, which remains the same as FY17 and is anticipated to generate \$3,938 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	3,653	2,779	3,938	3,938	0
Miscellaneous Revenues	11	12	0	0	0
Less 5% Statutory Reduction	0	0	-197	-197	0
Fund Balance	0	0	1,000	1,607	607
<b>Total Revenues:</b>	<b>\$3,664</b>	<b>\$2,791</b>	<b>\$4,741</b>	<b>\$5,348</b>	<b>\$607</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,303	2,273	4,020	4,610	590
Transfers Out	1,153	688	721	738	17
<b>Total Expenditures:</b>	<b>\$3,456</b>	<b>\$2,961</b>	<b>\$4,741</b>	<b>\$5,348</b>	<b>\$607</b>

**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 budget was established in FY18. This MSBU was annexed into the City of St. Cloud.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,035	0	0	0	0
Miscellaneous Revenues	23	28	0	0	0
Fund Balance	0	0	3,311	0	-3,311
<b>Total Revenues:</b>	<b>\$5,059</b>	<b>\$28</b>	<b>\$3,311</b>	<b>\$0</b>	<b>-\$3,311</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	4,780	0	3,311	0	-3,311
Transfers Out	940	0	0	0	0
<b>Total Expenditures:</b>	<b>\$5,720</b>	<b>\$0</b>	<b>\$3,311</b>	<b>\$0</b>	<b>-\$3,311</b>

**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 2018 is \$22.50 per ERU, which remains the same as FY17 and is anticipated to generate \$5,647 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,419	6,655	5,648	5,647	-1
Miscellaneous Revenues	28	48	0	0	0
Less 5% Statutory Reduction	0	0	-282	-282	0
Fund Balance	0	0	3,076	2,524	-552
<b>Total Revenues:</b>	<b>\$6,447</b>	<b>\$6,702</b>	<b>\$8,442</b>	<b>\$7,889</b>	<b>-\$553</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,163	3,070	6,923	6,923	0
Transfers Out	1,534	1,863	1,519	966	-553
<b>Total Expenditures:</b>	<b>\$4,697</b>	<b>\$4,933</b>	<b>\$8,442</b>	<b>\$7,889</b>	<b>-\$553</b>

**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 2018 is \$30.74 per ERU, which is an increase from FY17 and is anticipated to generate \$4,427 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	11,314	1,921	3,375	4,427	1,052
Miscellaneous Revenues	72	62	0	0	0
Less 5% Statutory Reduction	0	0	-169	-221	-52
Fund Balance	0	0	5,061	4,243	-818
<b>Total Revenues:</b>	<b>\$11,385</b>	<b>\$1,982</b>	<b>\$8,267</b>	<b>\$8,449</b>	<b>\$182</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	3,837	2,966	6,915	7,076	161
Transfers Out	2,266	1,811	1,352	1,373	21
<b>Total Expenditures:</b>	<b>\$6,103</b>	<b>\$4,777</b>	<b>\$8,267</b>	<b>\$8,449</b>	<b>\$182</b>

**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 2018 is \$72.41 per ERU, which is an increase from FY17 and is anticipated to generate \$8,472 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	9,534	7,571	7,309	8,472	1,163
Miscellaneous Revenues	51	49	0	0	0
Less 5% Statutory Reduction	0	0	-365	-424	-59
Fund Balance	0	0	3,234	2,257	-977
<b>Total Revenues:</b>	<b>\$9,585</b>	<b>\$7,620</b>	<b>\$10,178</b>	<b>\$10,305</b>	<b>\$127</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	5,130	5,404	8,383	8,506	123
Transfers Out	2,663	2,271	1,795	1,799	4
<b>Total Expenditures:</b>	<b>\$7,793</b>	<b>\$7,675</b>	<b>\$10,178</b>	<b>\$10,305</b>	<b>\$127</b>

**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 2018 is \$26.58 per ERU, which remains the same as FY17 and is anticipated to generate \$11,698 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	12,738	6,644	11,698	11,698	0
Miscellaneous Revenues	44	111	0	0	0
Less 5% Statutory Reduction	0	0	-585	-585	0
Fund Balance	0	0	0	5,499	5,499
<b>Total Revenues:</b>	<b>\$12,782</b>	<b>\$6,755</b>	<b>\$11,113</b>	<b>\$16,612</b>	<b>\$5,499</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	6,004	5,900	9,171	14,667	5,496
Transfers Out	3,027	2,054	1,942	1,945	3
<b>Total Expenditures:</b>	<b>\$9,031</b>	<b>\$7,954</b>	<b>\$11,113</b>	<b>\$16,612</b>	<b>\$5,499</b>



**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 2018 is \$60.79 per ERU, which remains the same as FY17 and is anticipated to generate \$3,222 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,359	2,752	3,222	3,222	0
Miscellaneous Revenues	16	23	0	0	0
Less 5% Statutory Reduction	0	0	-161	-161	0
Fund Balance	0	0	0	1,892	1,892
<b>Total Revenues:</b>	<b>\$2,375</b>	<b>\$2,775</b>	<b>\$3,061</b>	<b>\$4,953</b>	<b>\$1,892</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,533	1,556	2,541	4,374	1,833
Transfers Out	791	512	520	579	59
<b>Total Expenditures:</b>	<b>\$2,324</b>	<b>\$2,068</b>	<b>\$3,061</b>	<b>\$4,953</b>	<b>\$1,892</b>

**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 2018 is \$20.57 per ERU, which remains the same as FY17 and is anticipated to generate \$3,849 in revenues to provide the above services as well as Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,080	3,057	3,849	3,849	0
Miscellaneous Revenues	39	52	0	0	0
Less 5% Statutory Reduction	0	0	-192	-192	0
Fund Balance	0	0	1,922	2,574	652
<b>Total Revenues:</b>	<b>\$6,118</b>	<b>\$3,109</b>	<b>\$5,579</b>	<b>\$6,231</b>	<b>\$652</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	2,659	2,646	4,630	5,288	658
Transfers Out	1,291	1,180	949	943	-6
<b>Total Expenditures:</b>	<b>\$3,950</b>	<b>\$3,826</b>	<b>\$5,579</b>	<b>\$6,231</b>	<b>\$652</b>

**FUND 128-SUBDIVISION POND MSBU  
BRIGHTON LANDINGS & LITTLE CREEK**

**COST CENTER SUMMARY - (9340):**

**TRENDS & ISSUES:**

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 2018 is \$46.60 per ERU, which remains the same as FY17 and is anticipated to generate \$23,160 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	26,140	20,042	23,160	23,160	0
Miscellaneous Revenues	79	91	0	0	0
Less 5% Statutory Reduction	0	0	-1,158	-1,158	0
Fund Balance	0	0	5,803	7,139	1,336
<b>Total Revenues:</b>	<b>\$26,219</b>	<b>\$20,133</b>	<b>\$27,805</b>	<b>\$29,141</b>	<b>\$1,336</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	15,936	13,556	22,801	24,135	1,334
Transfers Out	7,824	5,376	5,004	5,006	2
<b>Total Expenditures:</b>	<b>\$23,760</b>	<b>\$18,932</b>	<b>\$27,805</b>	<b>\$29,141</b>	<b>\$1,336</b>

**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 2018 is \$341.29 per ERU, which remains the same as FY17 and is anticipated to generate \$2,389 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	673	577	2,389	2,389	0
Miscellaneous Revenues	11	6	0	0	0
Less 5% Statutory Reduction	0	0	-119	-119	0
Fund Balance	0	0	0	358	358
<b>Total Revenues:</b>	<b>\$684</b>	<b>\$583</b>	<b>\$2,270</b>	<b>\$2,628</b>	<b>\$358</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	587	1,196	1,911	2,198	287
Transfers Out	344	303	359	430	71
<b>Total Expenditures:</b>	<b>\$931</b>	<b>\$1,499</b>	<b>\$2,270</b>	<b>\$2,628</b>	<b>\$358</b>

**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 2018 is \$395.00 per ERU, which remains the same as FY17 and is anticipated to generate \$2,370 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	827	531	2,370	2,370	0
Miscellaneous Revenues	5	0	0	0	0
Less 5% Statutory Reduction	0	0	-118	-118	0
Fund Balance	0	0	0	359	359
<b>Total Revenues:</b>	<b>\$832</b>	<b>\$531</b>	<b>\$2,252</b>	<b>\$2,611</b>	<b>\$359</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,470	1,141	1,897	2,180	283
Transfers Out	337	148	355	431	76
<b>Total Expenditures:</b>	<b>\$1,807</b>	<b>\$1,289</b>	<b>\$2,252</b>	<b>\$2,611</b>	<b>\$359</b>

**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 2018 is \$38.37 per ERU, which remains the same as FY17 and is anticipated to generate \$6,657 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	12,916	6,916	6,657	6,657	0
Miscellaneous Revenues	47	48	0	0	0
Less 5% Statutory Reduction	0	0	-333	-333	0
Fund Balance	0	0	4,113	4,207	94
<b>Total Revenues:</b>	<b>\$12,963</b>	<b>\$6,964</b>	<b>\$10,437</b>	<b>\$10,531</b>	<b>\$94</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	5,567	4,738	8,651	8,740	89
Transfers Out	3,052	2,208	1,786	1,791	5
<b>Total Expenditures:</b>	<b>\$8,619</b>	<b>\$6,946</b>	<b>\$10,437</b>	<b>\$10,531</b>	<b>\$94</b>

**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 2018 is \$117.88 per ERU, which remains the same as FY17 and is anticipated to generate \$4,008 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,519	2,755	4,008	4,008	0
Miscellaneous Revenues	20	21	0	0	0
Less 5% Statutory Reduction	0	0	-200	-200	0
Fund Balance	0	0	0	1,954	1,954
<b>Total Revenues:</b>	<b>\$6,539</b>	<b>\$2,776</b>	<b>\$3,808</b>	<b>\$5,762</b>	<b>\$1,954</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	3,497	2,239	3,136	5,093	1,957
Transfers Out	1,876	857	672	669	-3
<b>Total Expenditures:</b>	<b>\$5,373</b>	<b>\$3,096</b>	<b>\$3,808</b>	<b>\$5,762</b>	<b>\$1,954</b>

**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 2018 is \$26.83 per ERU, which remains the same as FY17 and is anticipated to generate \$8,022 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	9,172	5,645	8,022	8,022	0
Miscellaneous Revenues	31	27	0	0	0
Less 5% Statutory Reduction	0	0	-401	-401	0
Fund Balance	0	0	1,847	2,461	614
<b>Total Revenues:</b>	<b>\$9,203</b>	<b>\$5,672</b>	<b>\$9,468</b>	<b>\$10,082</b>	<b>\$614</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	5,221	5,217	7,785	8,290	505
Transfers Out	2,571	1,757	1,683	1,792	109
<b>Total Expenditures:</b>	<b>\$7,792</b>	<b>\$6,974</b>	<b>\$9,468</b>	<b>\$10,082</b>	<b>\$614</b>



**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 2018 is \$40.59 per ERU, which is an increase from FY17 and is anticipated to generate \$2,192 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	3,959	1,159	1,835	2,192	357
Miscellaneous Revenues	27	16	0	0	0
Less 5% Statutory Reduction	0	0	-92	-110	-18
Fund Balance	0	0	1,605	1,295	-310
<b>Total Revenues:</b>	<b>\$3,986</b>	<b>\$1,175</b>	<b>\$3,348</b>	<b>\$3,377</b>	<b>\$29</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,395	1,819	2,762	2,792	30
Transfers Out	720	740	586	585	-1
<b>Total Expenditures:</b>	<b>\$2,115</b>	<b>\$2,559</b>	<b>\$3,348</b>	<b>\$3,377</b>	<b>\$29</b>

**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 2018 is \$24.31 per ERU, which remains the same as FY17 and is anticipated to generate \$12,884 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	15,882	10,565	12,884	12,884	0
Miscellaneous Revenues	67	63	0	0	0
Less 5% Statutory Reduction	0	0	-644	-644	0
Fund Balance	0	0	4,761	5,404	643
<b>Total Revenues:</b>	<b>\$15,949</b>	<b>\$10,627</b>	<b>\$17,001</b>	<b>\$17,644</b>	<b>\$643</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	7,819	8,956	14,014	14,617	603
Transfers Out	4,448	3,398	2,987	3,027	40
<b>Total Expenditures:</b>	<b>\$12,267</b>	<b>\$12,354</b>	<b>\$17,001</b>	<b>\$17,644</b>	<b>\$643</b>

**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 2018 is \$37.96 per ERU, which is an increase from FY17 and is anticipated to generate \$2,999 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,161	3,318	2,721	2,999	278
Miscellaneous Revenues	20	30	0	0	0
Less 5% Statutory Reduction	0	0	-136	-150	-14
Fund Balance	0	0	1,771	1,810	39
<b>Total Revenues:</b>	<b>\$4,181</b>	<b>\$3,348</b>	<b>\$4,356</b>	<b>\$4,659</b>	<b>\$303</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,126	2,219	3,684	3,933	249
Transfers Out	1,155	995	672	726	54
<b>Total Expenditures:</b>	<b>\$3,281</b>	<b>\$3,214</b>	<b>\$4,356</b>	<b>\$4,659</b>	<b>\$303</b>

**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 2018 is \$83.40 per ERU, which remains the same as FY17 and is anticipated to generate \$2,085 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,268	1,645	2,085	2,085	0
Miscellaneous Revenues	7	11	0	0	0
Less 5% Statutory Reduction	0	0	-104	-104	0
Fund Balance	0	0	0	218	218
<b>Total Revenues:</b>	<b>\$2,275</b>	<b>\$1,655</b>	<b>\$1,981</b>	<b>\$2,199</b>	<b>\$218</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,318	1,412	1,642	1,819	177
Transfers Out	582	320	339	380	41
<b>Total Expenditures:</b>	<b>\$1,900</b>	<b>\$1,732</b>	<b>\$1,981</b>	<b>\$2,199</b>	<b>\$218</b>

**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 2018 is \$24.18 per ERU, which remains the same as FY17 and is anticipated to generate \$3,772 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,688	0	3,772	3,772	0
Miscellaneous Revenues	81	57	0	0	0
Less 5% Statutory Reduction	0	0	-189	-189	0
Fund Balance	0	0	5,081	4,345	-736
<b>Total Revenues:</b>	<b>\$4,768</b>	<b>\$57</b>	<b>\$8,664</b>	<b>\$7,928</b>	<b>-\$736</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,951	2,877	7,631	6,894	-737
Transfers Out	1,569	1,016	1,033	1,034	1
<b>Total Expenditures:</b>	<b>\$4,520</b>	<b>\$3,893</b>	<b>\$8,664</b>	<b>\$7,928</b>	<b>-\$736</b>

**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 2018 is \$67 per ERU, which is an increase from FY17 and is anticipated to generate \$5,159 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	3,816	0	2,441	5,159	2,718
Miscellaneous Revenues	42	24	0	0	0
Less 5% Statutory Reduction	0	0	-122	-258	-136
Transfers In	11	3	0	0	0
Fund Balance	0	0	2,046	1,216	-830
<b>Total Revenues:</b>	<b>\$3,869</b>	<b>\$27</b>	<b>\$4,365</b>	<b>\$6,117</b>	<b>\$1,752</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,678	1,831	3,629	5,040	1,411
Transfers Out	915	755	736	1,077	341
<b>Total Expenditures:</b>	<b>\$2,593</b>	<b>\$2,586</b>	<b>\$4,365</b>	<b>\$6,117</b>	<b>\$1,752</b>

**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 2018 is \$38.86 per ERU, which remains the same as FY17 and is anticipated to generate \$229,342 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	96,686	96,591	229,342	229,342	0
Miscellaneous Revenues	41,175	1,156	0	0	0
Less 5% Statutory Reduction	0	0	-11,467	-11,467	0
Transfers In	829	201	0	0	0
Fund Balance	0	0	83,350	81,576	-1,774
<b>Total Revenues:</b>	<b>\$138,691</b>	<b>\$97,948</b>	<b>\$301,225</b>	<b>\$299,451</b>	<b>-\$1,774</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	151,048	102,218	261,925	252,653	-9,272
Transfers Out	35,910	28,596	39,300	46,798	7,498
<b>Total Expenditures:</b>	<b>\$186,958</b>	<b>\$130,814</b>	<b>\$301,225</b>	<b>\$299,451</b>	<b>-\$1,774</b>

**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 2018 is \$68.69 per ERU, which remains the same as FY17 and is anticipated to generate \$113,572 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	38,681	66,382	113,572	113,572	0
Miscellaneous Revenues	127	275	0	0	0
Less 5% Statutory Reduction	0	0	-5,679	-5,679	0
Transfers In	0	45	0	0	0
Fund Balance	0	0	11,192	12,597	1,405
<b>Total Revenues:</b>	<b>\$38,808</b>	<b>\$66,703</b>	<b>\$119,085</b>	<b>\$120,490</b>	<b>\$1,405</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	70,015	43,722	97,672	101,241	3,569
Transfers Out	18,917	15,199	21,413	19,249	-2,164
<b>Total Expenditures:</b>	<b>\$88,932</b>	<b>\$58,921</b>	<b>\$119,085</b>	<b>\$120,490</b>	<b>\$1,405</b>



**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 2018 is \$42.90 per ERU, which is an increase from FY17 and is anticipated to generate \$1,802 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	3,597	2,227	1,417	1,802	385
Miscellaneous Revenues	34	49	0	0	0
Less 5% Statutory Reduction	0	0	-71	-90	-19
Transfers In	184	0	0	0	0
Fund Balance	0	0	1,860	1,532	-328
<b>Total Revenues:</b>	<b>\$3,815</b>	<b>\$2,277</b>	<b>\$3,206</b>	<b>\$3,244</b>	<b>\$38</b>

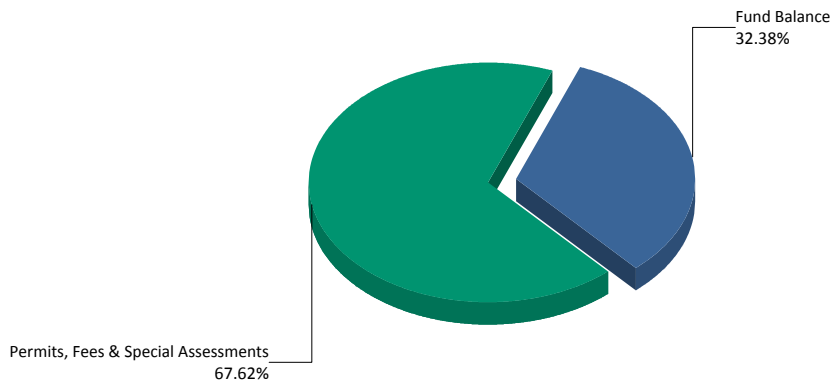
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	1,577	1,582	2,676	2,713	37
Transfers Out	808	803	530	531	1
<b>Total Expenditures:</b>	<b>\$2,385</b>	<b>\$2,385</b>	<b>\$3,206</b>	<b>\$3,244</b>	<b>\$38</b>

**FUND 129-STREET LIGHTING MSBU**

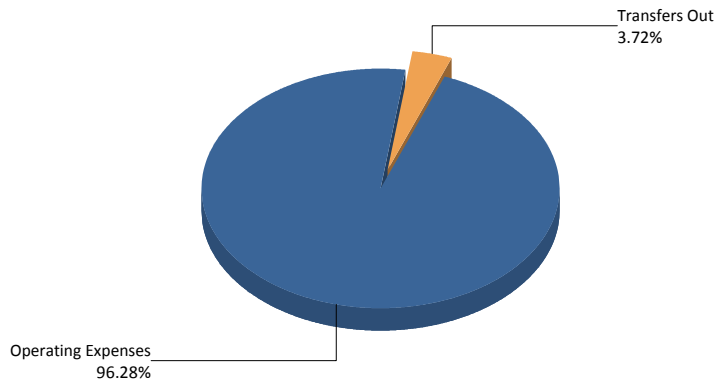
**Programs & Services:**

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 an increase of 5% from the FY17 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 residential lots within the boundary of the MSBU. These fees are levied and collected through the yearly real estate tax bill. This revenue source has increased by 19% to provide funding for individual MSBUs. This fund is also supported by Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	272,809	292,454	240,700	286,631	45,931
Miscellaneous Revenues	2,220	2,492	0	0	0
Less 5% Statutory Reduction	0	0	-12,035	-14,332	-2,297
Transfers In	17,521	181	0	0	0
Fund Balance	0	0	160,886	137,275	-23,611
<b>Total Revenues:</b>	<b>\$292,550</b>	<b>\$295,127</b>	<b>\$389,551</b>	<b>\$409,574</b>	<b>\$20,023</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	283,165	273,091	374,705	394,349	19,644
Transfers Out	16,216	13,336	14,846	15,225	379
<b>Total Expenditures:</b>	<b>\$299,381</b>	<b>\$286,427</b>	<b>\$389,551</b>	<b>\$409,574</b>	<b>\$20,023</b>

**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 2018 is \$84.76 per platted lot, which is a reduction from FY17 and is anticipated to generate \$31,616 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	29,122	29,132	43,134	31,616	-11,518
Miscellaneous Revenues	80	95	0	0	0
Less 5% Statutory Reduction	0	0	-2,157	-1,581	576
Fund Balance	0	0	8,544	16,364	7,820
<b>Total Revenues:</b>	<b>\$29,203</b>	<b>\$29,226</b>	<b>\$49,521</b>	<b>\$46,399</b>	<b>-\$3,122</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	26,776	26,958	47,909	44,666	-3,243
Transfers Out	1,697	1,108	1,612	1,733	121
<b>Total Expenditures:</b>	<b>\$28,473</b>	<b>\$28,066</b>	<b>\$49,521</b>	<b>\$46,399</b>	<b>-\$3,122</b>

**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 2018 is \$23.43 per platted lot, which is an increase from FY17 and is anticipated to generate \$1,898 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,990	2,992	982	1,898	916
Miscellaneous Revenues	15	25	0	0	0
Less 5% Statutory Reduction	0	0	-49	-95	-46
Fund Balance	0	0	1,988	1,135	-853
<b>Total Revenues:</b>	<b>\$3,005</b>	<b>\$3,018</b>	<b>\$2,921</b>	<b>\$2,938</b>	<b>\$17</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,070	1,838	2,805	2,828	23
Transfers Out	141	92	116	110	-6
<b>Total Expenditures:</b>	<b>\$2,211</b>	<b>\$1,930</b>	<b>\$2,921</b>	<b>\$2,938</b>	<b>\$17</b>

**FUND 129-STREET LIGHTING 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 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 2018 is \$36.26 per platted lot, which remains the same as FY17 and is anticipated to generate \$870 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	838	839	870	870	0
Miscellaneous Revenues	7	9	0	0	0
Less 5% Statutory Reduction	0	0	-44	-44	0
Fund Balance	0	0	9	0	-9
<b>Total Revenues:</b>	<b>\$845</b>	<b>\$848</b>	<b>\$835</b>	<b>\$826</b>	<b>-\$9</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	600	597	802	795	-7
Transfers Out	39	26	33	31	-2
<b>Total Expenditures:</b>	<b>\$639</b>	<b>\$623</b>	<b>\$835</b>	<b>\$826</b>	<b>-\$9</b>

**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 2018 is \$28.17 per platted lot, which is an increase from FY17 and is anticipated to generate \$13,803 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	13,117	14,450	13,068	13,803	735
Miscellaneous Revenues	48	74	0	0	0
Less 5% Statutory Reduction	0	0	-653	-690	-37
Fund Balance	0	0	3,904	3,220	-684
<b>Total Revenues:</b>	<b>\$13,165</b>	<b>\$14,523</b>	<b>\$16,319</b>	<b>\$16,333</b>	<b>\$14</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	12,940	11,477	15,674	15,725	51
Transfers Out	849	508	645	608	-37
<b>Total Expenditures:</b>	<b>\$13,789</b>	<b>\$11,985</b>	<b>\$16,319</b>	<b>\$16,333</b>	<b>\$14</b>

**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 2018 is \$36.60 per platted lot, which is an increase from FY17 and is anticipated to generate \$8,894 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	7,731	11,193	8,007	8,894	887
Miscellaneous Revenues	25	62	0	0	0
Less 5% Statutory Reduction	0	0	-400	-445	-45
Fund Balance	0	0	3,443	2,628	-815
<b>Total Revenues:</b>	<b>\$7,756</b>	<b>\$11,255</b>	<b>\$11,050</b>	<b>\$11,077</b>	<b>\$27</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	8,246	7,435	10,612	10,664	52
Transfers Out	537	345	438	413	-25
<b>Total Expenditures:</b>	<b>\$8,783</b>	<b>\$7,780</b>	<b>\$11,050</b>	<b>\$11,077</b>	<b>\$27</b>



**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 2018 is \$47.10 per platted lot, which remains the same from FY17 and is anticipated to generate \$1,931 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,161	3,062	1,931	1,931	0
Miscellaneous Revenues	28	20	0	0	0
Less 5% Statutory Reduction	0	0	-97	-97	0
Fund Balance	0	0	1,184	1,182	-2
<b>Total Revenues:</b>	<b>\$2,189</b>	<b>\$3,083</b>	<b>\$3,018</b>	<b>\$3,016</b>	<b>-\$2</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,167	2,126	2,899	2,903	4
Transfers Out	147	94	119	113	-6
<b>Total Expenditures:</b>	<b>\$2,314</b>	<b>\$2,220</b>	<b>\$3,018</b>	<b>\$3,016</b>	<b>-\$2</b>

**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 2018 is \$65.00 per platted lot, which remains the same as FY17 and is anticipated to generate \$1,040 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	162	1,001	1,040	1,040	0
Miscellaneous Revenues	5	7	0	0	0
Less 5% Statutory Reduction	0	0	-52	-52	0
Fund Balance	0	0	7	0	-7
<b>Total Revenues:</b>	<b>\$167</b>	<b>\$1,008</b>	<b>\$995</b>	<b>\$988</b>	<b>-\$7</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	675	667	956	951	-5
Transfers Out	0	31	39	37	-2
<b>Total Expenditures:</b>	<b>\$675</b>	<b>\$698</b>	<b>\$995</b>	<b>\$988</b>	<b>-\$7</b>

**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 2018 is \$13.03 per platted lot, which remains the same from FY17 and is anticipated to generate \$1,577 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,875	3,062	1,577	1,577	0
Miscellaneous Revenues	12	20	0	0	0
Less 5% Statutory Reduction	0	0	-79	-79	0
Fund Balance	0	0	1,514	1,397	-117
<b>Total Revenues:</b>	<b>\$1,887</b>	<b>\$3,082</b>	<b>\$3,012</b>	<b>\$2,895</b>	<b>-\$117</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,987	1,934	2,893	2,787	-106
Transfers Out	147	94	119	108	-11
<b>Total Expenditures:</b>	<b>\$2,134</b>	<b>\$2,028</b>	<b>\$3,012</b>	<b>\$2,895</b>	<b>-\$117</b>

**FUND 129-STREET LIGHTING MSBU  
PINE GROVE PARK MSBU**

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**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 2018 is \$10.59 per platted lot, which remains the same from FY17 and is anticipated to generate \$5,613 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,635	6,648	5,613	5,613	0
Miscellaneous Revenues	47	58	0	0	0
Less 5% Statutory Reduction	0	0	-281	-281	0
Fund Balance	0	0	1,087	1,727	640
<b>Total Revenues:</b>	<b>\$6,682</b>	<b>\$6,706</b>	<b>\$6,419</b>	<b>\$7,059</b>	<b>\$640</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	5,527	5,498	6,166	6,796	630
Transfers Out	311	203	253	263	10
<b>Total Expenditures:</b>	<b>\$5,838</b>	<b>\$5,701</b>	<b>\$6,419</b>	<b>\$7,059</b>	<b>\$640</b>

**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:**

The assessment rate for Fiscal Year 2018 is \$64.58 per platted lot, no assessment rate was adopted for Fiscal Year 2017. It is anticipated to generate \$1,227 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	0	941	0	1,227	1,227
Miscellaneous Revenues	9	12	0	0	0
Less 5% Statutory Reduction	0	0	0	-61	-61
Fund Balance	0	0	1,142	0	-1,142
<b>Total Revenues:</b>	<b>\$9</b>	<b>\$953</b>	<b>\$1,142</b>	<b>\$1,166</b>	<b>\$24</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	532	532	1,096	1,123	27
Transfers Out	84	29	46	43	-3
<b>Total Expenditures:</b>	<b>\$616</b>	<b>\$561</b>	<b>\$1,142</b>	<b>\$1,166</b>	<b>\$24</b>

**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 2018 is \$78.82 per platted lot, which remains the same from FY17 and is anticipated to generate \$4,335 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,359	5,302	4,335	4,335	0
Miscellaneous Revenues	11	16	0	0	0
Less 5% Statutory Reduction	0	0	-217	-217	0
Fund Balance	0	0	1,126	1,512	386
<b>Total Revenues:</b>	<b>\$4,370</b>	<b>\$5,318</b>	<b>\$5,244</b>	<b>\$5,630</b>	<b>\$386</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,379	4,177	5,037	5,420	383
Transfers Out	254	163	207	210	3
<b>Total Expenditures:</b>	<b>\$4,633</b>	<b>\$4,340</b>	<b>\$5,244</b>	<b>\$5,630</b>	<b>\$386</b>

**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 2018 is \$23.67 per platted lot, which remains the same from FY17 and is anticipated to generate \$4,024 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	4,284	5,706	4,024	4,024	0
Miscellaneous Revenues	23	33	0	0	0
Less 5% Statutory Reduction	0	0	-201	-201	0
Fund Balance	0	0	2,562	2,725	163
<b>Total Revenues:</b>	<b>\$4,307</b>	<b>\$5,739</b>	<b>\$6,385</b>	<b>\$6,548</b>	<b>\$163</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,250	4,142	6,132	6,303	171
Transfers Out	339	200	253	245	-8
<b>Total Expenditures:</b>	<b>\$4,589</b>	<b>\$4,342</b>	<b>\$6,385</b>	<b>\$6,548</b>	<b>\$163</b>

**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 2018 is \$29.23 per platted lot, which is an increase from FY17 and is anticipated to generate \$6,226 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	6,954	8,288	5,129	6,226	1,097
Miscellaneous Revenues	37	63	0	0	0
Less 5% Statutory Reduction	0	0	-256	-311	-55
Fund Balance	0	0	3,254	2,231	-1,023
<b>Total Revenues:</b>	<b>\$6,991</b>	<b>\$8,351</b>	<b>\$8,127</b>	<b>\$8,146</b>	<b>\$19</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	6,193	5,525	7,805	7,842	37
Transfers Out	396	254	322	304	-18
<b>Total Expenditures:</b>	<b>\$6,589</b>	<b>\$5,779</b>	<b>\$8,127</b>	<b>\$8,146</b>	<b>\$19</b>



**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 2018 is \$20.00 per platted lot, which is a reduction from FY17 and is anticipated to generate \$680 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,202	1,201	1,229	680	-549
Miscellaneous Revenues	7	9	0	0	0
Less 5% Statutory Reduction	0	0	-61	-34	27
Fund Balance	0	0	0	1,050	1,050
<b>Total Revenues:</b>	<b>\$1,209</b>	<b>\$1,210</b>	<b>\$1,168</b>	<b>\$1,696</b>	<b>\$528</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	969	950	1,123	1,632	509
Transfers Out	57	37	45	64	19
<b>Total Expenditures:</b>	<b>\$1,026</b>	<b>\$987</b>	<b>\$1,168</b>	<b>\$1,696</b>	<b>\$528</b>

**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 2018 is \$38.75 per platted lot, which is an increase from FY17 and is anticipated to generate \$2,829 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,240	2,239	1,624	2,829	1,205
Miscellaneous Revenues	13	15	0	0	0
Less 5% Statutory Reduction	0	0	-81	-141	-60
Fund Balance	0	0	1,122	0	-1,122
<b>Total Revenues:</b>	<b>\$2,254</b>	<b>\$2,254</b>	<b>\$2,665</b>	<b>\$2,688</b>	<b>\$23</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,990	1,759	2,559	2,588	29
Transfers Out	130	85	106	100	-6
<b>Total Expenditures:</b>	<b>\$2,120</b>	<b>\$1,844</b>	<b>\$2,665</b>	<b>\$2,688</b>	<b>\$23</b>

**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:**

No assessment rate was adopted for Fiscal Year 2018 as sufficient Fund Balance is available to sustain this MSBU.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	600	72	617	0	-617
Miscellaneous Revenues	10	9	0	0	0
Less 5% Statutory Reduction	0	0	-31	0	31
Fund Balance	0	0	0	1,149	1,149
<b>Total Revenues:</b>	<b>\$609</b>	<b>\$81</b>	<b>\$586</b>	<b>\$1,149</b>	<b>\$563</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	225	207	563	1,105	542
Transfers Out	28	18	23	44	21
<b>Total Expenditures:</b>	<b>\$253</b>	<b>\$225</b>	<b>\$586</b>	<b>\$1,149</b>	<b>\$563</b>

**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 2018 is \$15.39 per platted lot, which remains the same from FY17 and is anticipated to generate \$7,880 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,962	10,013	7,880	7,880	0
Miscellaneous Revenues	19	37	0	0	0
Less 5% Statutory Reduction	0	0	-394	-394	0
Fund Balance	0	0	2,431	3,382	951
<b>Total Revenues:</b>	<b>\$5,981</b>	<b>\$10,050</b>	<b>\$9,917</b>	<b>\$10,868</b>	<b>\$951</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	7,359	7,159	9,525	10,462	937
Transfers Out	481	308	392	406	14
<b>Total Expenditures:</b>	<b>\$7,840</b>	<b>\$7,467</b>	<b>\$9,917</b>	<b>\$10,868</b>	<b>\$951</b>

**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 2018 is \$31.22 per platted lot, which is an increase from FY17 and is anticipated to generate \$2,123 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,711	3,069	1,603	2,123	520
Miscellaneous Revenues	16	28	0	0	0
Less 5% Statutory Reduction	0	0	-80	-106	-26
Fund Balance	0	0	1,489	1,000	-489
<b>Total Revenues:</b>	<b>\$1,727</b>	<b>\$3,097</b>	<b>\$3,012</b>	<b>\$3,017</b>	<b>\$5</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,077	1,861	2,892	2,904	12
Transfers Out	147	94	120	113	-7
<b>Total Expenditures:</b>	<b>\$2,224</b>	<b>\$1,955</b>	<b>\$3,012</b>	<b>\$3,017</b>	<b>\$5</b>

**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 2018 is \$37.23 per platted lot, which remains the same from FY17 and is anticipated to generate \$1,638 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,248	3,177	1,638	1,638	0
Miscellaneous Revenues	9	18	0	0	0
Less 5% Statutory Reduction	0	0	-82	-82	0
Fund Balance	0	0	1,571	1,421	-150
<b>Total Revenues:</b>	<b>\$2,257</b>	<b>\$3,195</b>	<b>\$3,127</b>	<b>\$2,977</b>	<b>-\$150</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,439	1,934	3,003	2,866	-137
Transfers Out	181	98	124	111	-13
<b>Total Expenditures:</b>	<b>\$2,620</b>	<b>\$2,032</b>	<b>\$3,127</b>	<b>\$2,977</b>	<b>-\$150</b>

**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 2018 is \$15.00 per platted lot, which is a decrease from FY17 and is anticipated to generate \$300 in revenues to provide the above services as well as the Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	0	277	617	300	-317
Miscellaneous Revenues	8	8	0	0	0
Less 5% Statutory Reduction	0	0	-31	-15	16
Fund Balance	0	0	0	1,029	1,029
<b>Total Revenues:</b>	<b>\$8</b>	<b>\$285</b>	<b>\$586</b>	<b>\$1,314</b>	<b>\$728</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	318	250	563	1,264	701
Transfers Out	75	18	23	50	27
<b>Total Expenditures:</b>	<b>\$393</b>	<b>\$268</b>	<b>\$586</b>	<b>\$1,314</b>	<b>\$728</b>

**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 2018 is \$69.05 per platted lot, which is a decrease from FY17 and is anticipated to generate \$3,938 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	863	864	4,834	3,938	-896
Miscellaneous Revenues	5	-5	0	0	0
Less 5% Statutory Reduction	0	0	-242	-197	45
<b>Total Revenues:</b>	<b>\$868</b>	<b>\$858</b>	<b>\$4,592</b>	<b>\$3,741</b>	<b>-\$851</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,317	2,240	4,412	3,602	-810
Transfers Out	141	0	180	139	-41
<b>Total Expenditures:</b>	<b>\$2,458</b>	<b>\$2,240</b>	<b>\$4,592</b>	<b>\$3,741</b>	<b>-\$851</b>



**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 2018 is \$51.33 per platted lot, which remains the same from FY17 and is anticipated to generate \$616 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	0	0	616	616	0
Miscellaneous Revenues	6	4	0	0	0
Less 5% Statutory Reduction	0	0	-31	-31	0
<b>Total Revenues:</b>	<b>\$6</b>	<b>\$4</b>	<b>\$585</b>	<b>\$585</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	360	332	562	563	1
Transfers Out	36	24	23	22	-1
<b>Total Expenditures:</b>	<b>\$396</b>	<b>\$356</b>	<b>\$585</b>	<b>\$585</b>	<b>\$0</b>

**FUND 129-STREET LIGHTING MSBU  
LANDINGS AT LAKE RUNNYMEADE MSBU**

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**COST CENTER SUMMARY - (9295):**

**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. 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 2018 as services are no longer provided. The disposition of remaining Fund Balance is provided for when repealed.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Miscellaneous Revenues	8	8	0	0	0
Fund Balance	0	0	1,082	1,082	0
<b>Total Revenues:</b>	<b>\$8</b>	<b>\$8</b>	<b>\$1,082</b>	<b>\$1,082</b>	<b>\$0</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	0	0	1,082	1,082	0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,082</b>	<b>\$1,082</b>	<b>\$0</b>

**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 2018 is \$127.11 per platted lot, which remains the same from FY17 and is anticipated to generate \$24,278 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	21,874	24,825	24,278	24,278	0
Miscellaneous Revenues	58	84	0	0	0
Less 5% Statutory Reduction	0	0	-1,214	-1,214	0
Fund Balance	0	0	1,490	5,471	3,981
<b>Total Revenues:</b>	<b>\$21,932</b>	<b>\$24,909</b>	<b>\$24,554</b>	<b>\$28,535</b>	<b>\$3,981</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	21,312	21,040	23,587	27,473	3,886
Transfers Out	1,131	762	967	1,062	95
<b>Total Expenditures:</b>	<b>\$22,443</b>	<b>\$21,802</b>	<b>\$24,554</b>	<b>\$28,535</b>	<b>\$3,981</b>

**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 2018 is \$23.08 per platted lot, which is a reduction from FY17 and is anticipated to generate \$1,777 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,428	2,430	2,468	1,777	-691
Miscellaneous Revenues	29	41	0	0	0
Less 5% Statutory Reduction	0	0	-123	-89	34
Fund Balance	0	0	0	1,787	1,787
<b>Total Revenues:</b>	<b>\$2,457</b>	<b>\$2,471</b>	<b>\$2,345</b>	<b>\$3,475</b>	<b>\$1,130</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,800	1,793	2,253	3,345	1,092
Transfers Out	113	74	92	130	38
<b>Total Expenditures:</b>	<b>\$1,913</b>	<b>\$1,867</b>	<b>\$2,345</b>	<b>\$3,475</b>	<b>\$1,130</b>

**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 2018 is \$276.61 per platted lot, which remains the same from FY17 and is anticipated to generate \$16,320 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	9,175	12,458	16,320	16,320	0
Miscellaneous Revenues	53	58	0	0	0
Less 5% Statutory Reduction	0	0	-816	-816	0
Fund Balance	0	0	1,212	5,007	3,795
<b>Total Revenues:</b>	<b>\$9,228</b>	<b>\$12,516</b>	<b>\$16,716</b>	<b>\$20,511</b>	<b>\$3,795</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	11,399	12,629	16,057	19,747	3,690
Transfers Out	937	519	659	764	105
<b>Total Expenditures:</b>	<b>\$12,336</b>	<b>\$13,148</b>	<b>\$16,716</b>	<b>\$20,511</b>	<b>\$3,795</b>

**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 2018 is \$249.61 per platted lot, which is an increase from FY17 and is anticipated to generate \$35,944 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	36,718	30,940	32,919	35,944	3,025
Miscellaneous Revenues	67	82	0	0	0
Less 5% Statutory Reduction	0	0	-1,646	-1,797	-151
Fund Balance	0	0	4,602	1,781	-2,821
<b>Total Revenues:</b>	<b>\$36,785</b>	<b>\$31,022</b>	<b>\$35,875</b>	<b>\$35,928</b>	<b>\$53</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	32,601	29,964	34,460	34,595	135
Transfers Out	1,738	1,115	1,415	1,333	-82
<b>Total Expenditures:</b>	<b>\$34,339</b>	<b>\$31,079</b>	<b>\$35,875</b>	<b>\$35,928</b>	<b>\$53</b>

**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 2018 is \$72.86 per platted lot, which remains the same from FY17 and is anticipated to generate \$8,525 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	11,409	11,390	8,525	8,525	0
Miscellaneous Revenues	57	76	0	0	0
Less 5% Statutory Reduction	0	0	-426	-426	0
Fund Balance	0	0	3,658	5,156	1,498
<b>Total Revenues:</b>	<b>\$11,465</b>	<b>\$11,466</b>	<b>\$11,757</b>	<b>\$13,255</b>	<b>\$1,498</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	8,105	7,916	11,291	12,759	1,468
Transfers Out	537	367	466	496	30
<b>Total Expenditures:</b>	<b>\$8,642</b>	<b>\$8,283</b>	<b>\$11,757</b>	<b>\$13,255</b>	<b>\$1,498</b>

**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 2018 is \$51.49 per platted lot, which is an increase from FY17 and is anticipated to generate \$9,835 in revenues to provide the above services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	7,022	7,440	5,532	9,835	4,303
Miscellaneous Revenues	13	25	0	0	0
Less 5% Statutory Reduction	0	0	-277	-492	-215
Fund Balance	0	0	2,070	0	-2,070
<b>Total Revenues:</b>	<b>\$7,035</b>	<b>\$7,465</b>	<b>\$7,325</b>	<b>\$9,343</b>	<b>\$2,018</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	6,398	5,673	7,035	8,997	1,962
Transfers Out	379	228	290	346	56
<b>Total Expenditures:</b>	<b>\$6,777</b>	<b>\$5,901</b>	<b>\$7,325</b>	<b>\$9,343</b>	<b>\$2,018</b>



**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 2018 is \$8.98 per platted lot, which is an increase from FY17 and is anticipated to generate \$54,922 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	82,560	58,919	8,318	54,922	46,604
Miscellaneous Revenues	1,465	1,427	0	0	0
Less 5% Statutory Reduction	0	0	-416	-2,746	-2,330
Transfers In	757	178	0	0	0
Fund Balance	0	0	106,948	63,437	-43,511
<b>Total Revenues:</b>	<b>\$84,782</b>	<b>\$60,524</b>	<b>\$114,850</b>	<b>\$115,613</b>	<b>\$763</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	82,721	79,515	110,241	111,276	1,035
Transfers Out	5,051	5,428	4,609	4,337	-272
<b>Total Expenditures:</b>	<b>\$87,772</b>	<b>\$84,943</b>	<b>\$114,850</b>	<b>\$115,613</b>	<b>\$763</b>

**FUND 129-STREET LIGHTING MSBU  
PLAZA DRIVE**

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**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 2018 is \$0.01 per square foot, which remains the same as FY17 and is anticipated to generate \$1,407 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,364	1,364	1,407	1,407	0
Miscellaneous Revenues	35	43	0	0	0
Less 5% Statutory Reduction	0	0	-70	-70	0
Transfers In	15	3	0	0	0
Fund Balance	0	0	3,447	4,156	709
<b>Total Revenues:</b>	<b>\$1,414</b>	<b>\$1,410</b>	<b>\$4,784</b>	<b>\$5,493</b>	<b>\$709</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	777	742	4,784	5,286	502
Transfers Out	113	140	0	207	207
<b>Total Expenditures:</b>	<b>\$890</b>	<b>\$882</b>	<b>\$4,784</b>	<b>\$5,493</b>	<b>\$709</b>

**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. Due to a calculated error in FY15 funding generated to support operations were lower than needed. During the second Amendment to the FY15 Budget the General Fund transferred funds to Blackstone which needs to be refunded.

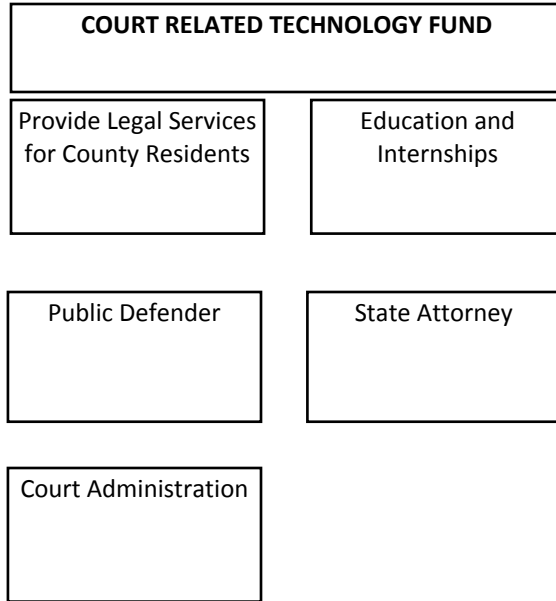
**REVENUES:**

The assessment rate for Fiscal Year 2018 is \$302.62 per platted lot, which remains the same from FY17 and is anticipated to generate \$30,565 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed.

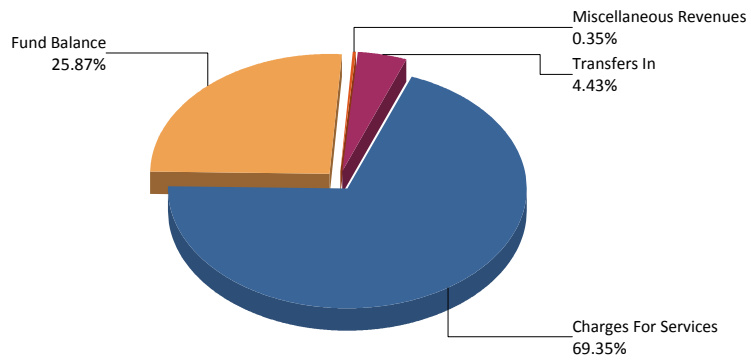
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	5,204	29,162	30,565	30,565	0
Miscellaneous Revenues	-3	32	0	0	0
Less 5% Statutory Reduction	0	0	-1,528	-1,528	0
Transfers In	16,749	0	0	0	0
Fund Balance	0	0	0	6,246	6,246
<b>Total Revenues:</b>	<b>\$21,950</b>	<b>\$29,194</b>	<b>\$29,037</b>	<b>\$35,283</b>	<b>\$6,246</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	23,657	24,219	27,927	34,000	6,073
Transfers Out	0	874	1,110	1,283	173
<b>Total Expenditures:</b>	<b>\$23,657</b>	<b>\$25,093</b>	<b>\$29,037</b>	<b>\$35,283</b>	<b>\$6,246</b>

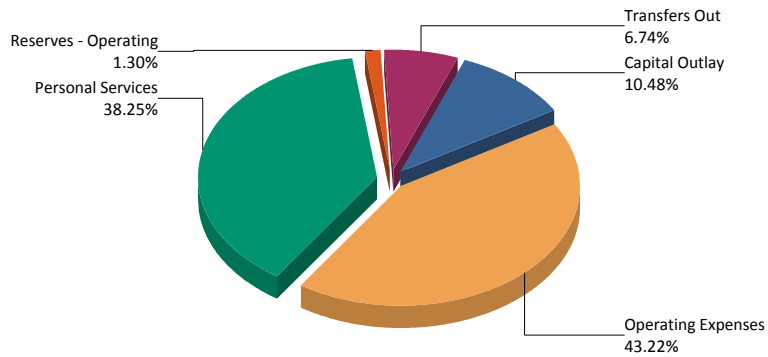
# FUND 130-COURT RELATED TECHNOLOGY FUND



## 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 FY17 Adopted Budget. Personal Services increased 4.26%, due to staff Health benefit selections as well as the 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased 1.75%, primarily due to cost associated with upgrades to the access points for the court wireless network and the Courtroom evidence presentation system. 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, Fund Balance and a Transfer In from the General Fund to support services in FY18.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	777,372	845,164	719,002	897,208	178,206
Miscellaneous Revenues	5,940	4,502	4,500	4,500	0
Less 5% Statutory Reduction	0	0	-36,175	-45,085	-8,910
Transfers In	3,551	227,502	0	57,293	57,293
Fund Balance	0	0	780,268	334,721	-445,547
<b>Total Revenues:</b>	<b>\$786,863</b>	<b>\$1,077,168</b>	<b>\$1,467,595</b>	<b>\$1,248,637</b>	<b>\$-218,958</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	447,990	459,495	458,143	477,648	19,505
Operating Expenses	515,625	486,021	530,384	539,645	9,261
Capital Outlay	184,641	341,252	142,400	130,900	-11,500
Transfers Out	46,456	61,204	67,236	84,198	16,962
Reserves - Operating	0	0	82,575	16,246	-66,329
Reserves - Stability	0	0	186,857	0	-186,857
<b>Total Expenditures:</b>	<b>\$1,194,712</b>	<b>\$1,347,972</b>	<b>\$1,467,595</b>	<b>\$1,248,637</b>	<b>\$-218,958</b>

<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	5.00	5.00	5.00	5.00	0.00
<b>Total Personnel:</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>

**FUND 130-COURT RELATED TECHNOLOGY FUND  
COURT ADMINISTRATION**

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**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 FY18 Adopted Budget for Personal Services increased 4.26%, due to staff Health plan selections as well as the 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased slightly due to increased costs associated with Computer Hardware and Office Equipment, which were offset by other operating reductions. Capital Outlay reflects funding primarily for the wireless network upgrades at the Courthouse.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	447,990	459,495	458,143	477,648	19,505
Operating Expenses	215,676	119,400	109,606	111,752	2,146
Capital Outlay	152,872	333,200	90,400	61,300	-29,100
<b>Total Expenditures:</b>	<b>\$816,539</b>	<b>\$912,095</b>	<b>\$658,149</b>	<b>\$650,700</b>	<b>-\$7,449</b>

**FUND 130-COURT RELATED TECHNOLOGY FUND  
STATE ATTORNEY**

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**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 FY18 Adopted Budget increased 13.30% or \$24,715 from the FY17 Adopted Budget due to costs associated with Document Management Software and Mobile Data Management.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	50,614	114,422	155,778	162,893	7,115
Capital Outlay	7,211	0	30,000	47,600	17,600
<b>Total Expenditures:</b>	<b>\$57,824</b>	<b>\$114,422</b>	<b>\$185,778</b>	<b>\$210,493</b>	<b>\$24,715</b>

**FUND 130-COURT RELATED TECHNOLOGY FUND  
PUBLIC DEFENDER**

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**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 FY17 Adopted Budget and FY18 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	249,335	252,199	265,000	265,000	0
Capital Outlay	24,558	8,052	22,000	22,000	0
<b>Total Expenditures:</b>	<b>\$273,893</b>	<b>\$260,252</b>	<b>\$287,000</b>	<b>\$287,000</b>	<b>\$0</b>



**FUND 134 – COUNTYWIDE FIRE FUND  
FIRE RESCUE & EMS**

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**DEPARTMENTAL OBJECTIVE:**

Our mission is to provide the highest levels of emergency planning, fire protection and pre-hospital care to the residents and visitors of Osceola County. The quality of service will be maintained by strict adherences and dedication to the principles of:

***SAFETY:*** We will make the public’s safety and welfare, and the safety of our employees priority ONE.

***COMMITMENT:*** We realize that our personal and professional reputations are evaluated with every call for assistance.

***RESPECT:*** We will maintain respect for ourselves, the organization and the county as well as those in need of services, regardless of age, ethnicity, religion, national origin or economic status.

***HONESTY:*** We will exhibit honesty and integrity in all matters.

***TEAMWORK:*** We will conduct ourselves in a professional manner to promote dedication, honor, and loyalty with our chosen profession.

***EDUCATION:*** We will encourage an environment that promotes and emphasizes training, and adapts to ever changing dynamics and that after meeting our core educational and technical training needs encourages advanced education in the fields of fire and emergency medical services.

The FY18 Fire Rescue & EMS Department budget was developed with the overall goal of providing the highest quality of service to the citizens and visitors of Osceola County. In accordance with the Osceola County Strategic plan to create great neighborhoods which are safe and livable, a continued emphasis on the replacement of outdated equipment and facilities is a priority and reflected in both the operating budget and Five Year Capital Improvement Plan.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

Began construction on BVL Fire Station

- Began the construction of replacement station 62 in the BVL community.
- This station will replace the current station which was constructed in 1984. The station is a four bay, 12,000 square foot concrete tilt slab construction station housing an ladder company, engine company, rescue company, air light truck and Battalion Chief.

**Accomplishment #2:**

Purchasing land for Shady Lane Fire Station

- Purchasing the land for the future replacement station for Shady Lane which could accommodate a new Fire Administration Headquarters, Fire Logistics Warehouse, as well as a Fleet Maintenance Facility.

**Accomplishment #3:**

Purchased three new rescues, an engine, Air Light vehicle, and a trailer for Hazardous Materials Response.

- The Department purchased three new replacement rescues which had reached the end of their useful life, being in service in excess of 12 years.
- The replacement Air Light truck now has the capability to fill an unlimited number of self-contained breathing apparatus on the scene of an incident.
- The HazMat trailer will provide a means to transport equipment to mitigate a hazardous materials incident.

**Accomplishment #4:**

Medicaid Reimbursement Program

- Successfully prepared expenditure and call data for participation in the new Federal/State funded program to provide additional compensation for Medicaid calls for service. The County received \$408,426 in additional compensation.

**Accomplishment #5:**

Successfully trained 75 Firefighters to be Florida State Certified Hazardous Materials Technicians.

- This training is a step towards enabling the Department to provide Hazardous Materials Response.

**Accomplishment #6:**

Adoption of Local IAFF Union Contract

- Completed the negotiations of a successor contract which was adopted by the Board of County Commissioners on September 18, 2017.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

Place in service Osceola County’s Hazardous Materials Response Team

- By January 1, 2018 Osceola County Fire Rescue will begin responding to Hazardous Material Response incidents independently. From October 1, 2017 to December 31, 2017 Osceola County Fire Rescue will begin the implementation phase of this program.

**Strategic Objective #2:**

Begin construction on Reunion Fire Station

- Begin construction of the replacement Reunion Fire Station utilizing the adopted design template. The station will be constructed on the site purchased on Osceola-Polk Line Road in the Reunion community.

**Strategic Objective #3:**

Open the Osceola County Fire Training Center

- Complete construction and begin training at the new facility.

**Strategic Objective #4:**

Motorola Radio Replacement Project

- This project provides for the replacement of the current Motorola XTS/XTL 5000 series 800 MHz digital radios introduced in 2000 for public safety that will no longer be supported by the manufacturer as of December 31, 2018.
- Due to the critical nature of radio communication equipment, new equipment must be purchased that is serviceable and utilizes the current technology.

**Strategic Objective #5:**

Migration to ESO Patient Care Reporting Software

- Software will enhance the Department's ability to provide a higher level of quality assurance and data mining.

**Strategic Objective #6:**

Implementation of Digital Prefire Plan Database

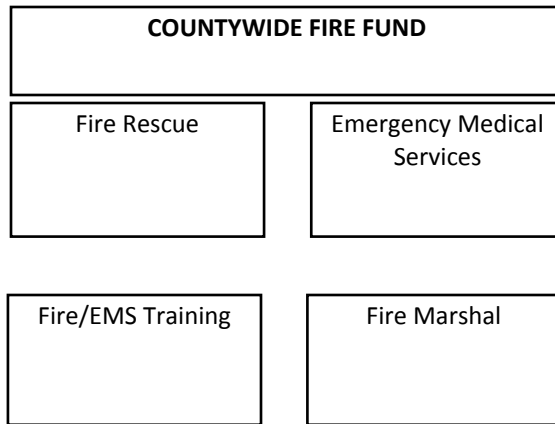
- Utilize Zoll's FireRMS to develop digital prefire plans of commercial occupancies within the County.

**Strategic Objective #7:**

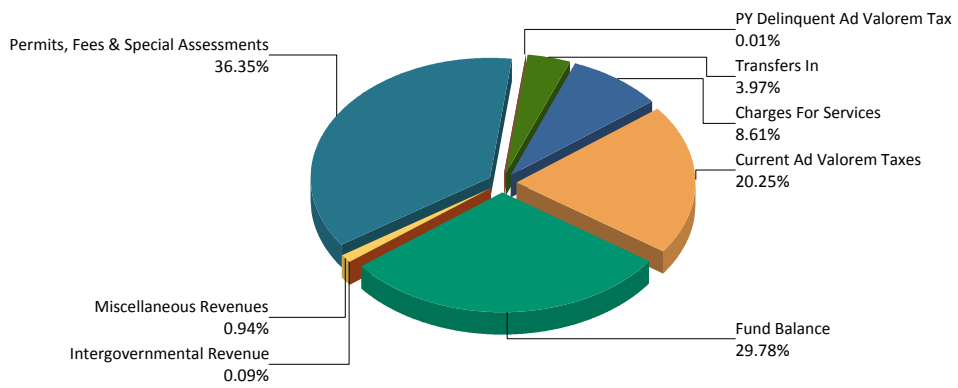
Fire Rescue Impact Fee Update:

- Present final Fire Rescue Impact Fee Study to Board for approval.

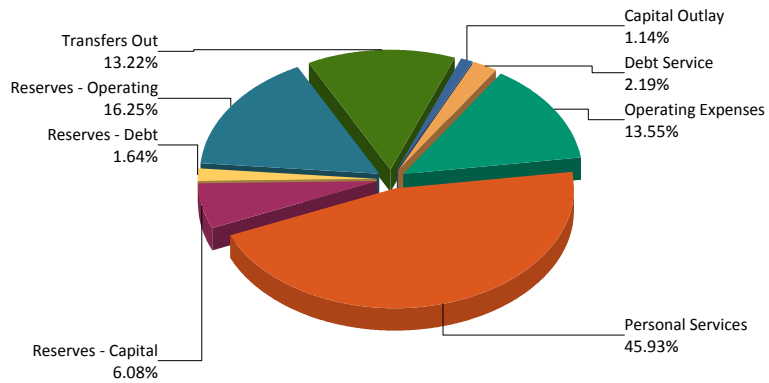
**FUND 134-COUNTYWIDE FIRE FUND**



**Revenues**



**Expenditures**



**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 362.7 FTEs, which is an increase of 1.15 FTEs from the FY17 Adopted Budget for the part time Assistant Medical Director (+.25 FTE) and Lieutenant EMS (+1 FTE) positions which are partially offset by the reallocation of a Senior HR Generalist position (-.10 FTE) to Animal Services in the General Fund. Personal Services increased due to the new positions, a 3% across the board raise for all eligible non-union employees as well as adjustments based on the negotiated IAFF union contract and benefit rates. Operating Expenses increased due to technology projects, operating supplies associated with the Lieutenant EMS position and roof repairs for Station 72. Capital Outlay decreased based on Fire/EMS Equipment needs for FY18.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	14,371,962	15,397,630	17,202,146	18,819,142	1,616,996
PY Delinquent Ad Valorem Tax	47,192	5,250	50,000	9,000	-41,000
Permits, Fees & Special Assessments	25,044,220	32,196,822	32,526,695	33,779,804	1,253,109
Intergovernmental Revenue	50,311	89,256	70,551	87,532	16,981
Charges For Services	7,674,228	7,840,573	7,159,613	8,003,555	843,942
Miscellaneous Revenues	418,605	355,299	252,200	870,540	618,340
Less 5% Statutory Reduction	0	0	-2,863,061	-3,050,879	-187,818
Transfers In	3,868,016	3,508,052	3,561,734	3,685,636	123,902
Other Sources	946,836	2,718,064	3,371,659	0	-3,371,659
Fund Balance	0	0	24,774,907	27,672,091	2,897,184
<b>Total Revenues:</b>	<b>\$52,421,370</b>	<b>\$62,110,946</b>	<b>\$86,106,444</b>	<b>\$89,876,421</b>	<b>\$3,769,977</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	33,383,599	35,954,781	37,166,827	41,283,058	4,116,231
Operating Expenses	9,671,929	10,607,449	12,086,597	12,176,367	89,770
Capital Outlay	1,099,121	3,292,087	9,142,887	1,023,403	-8,119,484
Debt Service	169,168	214,125	3,477,311	1,968,364	-1,508,947
Transfers Out	5,405,680	5,891,290	8,971,497	11,883,076	2,911,579
Reserves - Operating	0	0	14,288,829	14,604,480	315,651
Reserves - Debt	0	0	25,373	1,471,754	1,446,381
Reserves - Capital	0	0	947,123	5,465,919	4,518,796
<b>Total Expenditures:</b>	<b>\$49,729,497</b>	<b>\$55,959,732</b>	<b>\$86,106,444</b>	<b>\$89,876,421</b>	<b>\$3,769,977</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	344.05	357.55	361.55	362.45	0.90
Part Time:	0.50	0.00	0.00	0.25	0.25
<b>Total Personnel:</b>	<b>344.55</b>	<b>357.55</b>	<b>361.55</b>	<b>362.70</b>	<b>1.15</b>

**FUND 134-COUNTYWIDE FIRE FUND  
HUMAN RESOURCES**

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**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 362.7 FTEs. Personal Services increased due to changes in benefit plan selections for the HR staff allocated to this cost center and a 3% across the Board raise for eligible non-IAFF employees. Operating Expenses increased due to changes in Overhead Allocations.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	88,886	73,340	75,781	81,730	5,949
Operating Expenses	771	1,148	1,114	1,140	26
<b>Total Expenditures:</b>	<b>\$89,657</b>	<b>\$74,488</b>	<b>\$76,895</b>	<b>\$82,870</b>	<b>\$5,975</b>

**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 Fire/EMS Equipment.

**REVENUES:**

The Fund Balance reflects a decrease from the FY17 Adopted Budget due to estimated funding to be carried forward for capital projects from the prior year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Fund Balance	0	0	3,804,088	483,582	-3,320,506
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,804,088</b>	<b>\$483,582</b>	<b>-\$3,320,506</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	825,469	3,154,739	8,879,114	483,582	-8,395,532
<b>Total Expenditures:</b>	<b>\$825,469</b>	<b>\$3,154,739</b>	<b>\$8,879,114</b>	<b>\$483,582</b>	<b>-\$8,395,532</b>

**FUND 134-COUNTYWIDE FIRE FUND  
COUNTYWIDE FIRE PROTECTION**

**COST CENTER SUMMARY - (2125):**

**TRENDS & ISSUES:**

This cost center provides funding to support Fire and EMS services and supports 346.7 FTEs which remains unchanged from the FY17 Adopted Budget. Personal Services increased 10.9% from the FY17 Adopted Budget due to a 3% across the board raise for all eligible non-union employees as well as adjustments based on the negotiated IAFF union contract and benefit rates. Operating Expense decreased based on needed repairs to equipment for FY18. Capital Outlay includes funding for equipment based on the depreciation schedule.

**REVENUES:**

Revenues in this cost center include funding from Intergovernmental Revenue (State Shared Revenues, which refers to local government entities sharing with other local government entities statewide through a Department of Revenue (DOR) allocation process). Other sources of revenue include Charges for Services which reflect projected standby fees, Prior Year Delinquent Ad Valorem Taxes, Interest and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
PY Delinquent Ad Valorem Tax	0	0	0	5,000	5,000
Intergovernmental Revenue	50,311	89,256	70,551	87,532	16,981
Charges For Services	116,508	124,499	105,000	105,000	0
Miscellaneous Revenues	191,918	254,484	115,000	150,000	35,000
Less 5% Statutory Reduction	0	0	-14,528	-17,377	-2,849
Transfers In	1,865,221	0	0	0	0
Fund Balance	0	0	20,970,819	25,579,209	4,608,390
<b>Total Revenues:</b>	<b>\$2,223,958</b>	<b>\$468,240</b>	<b>\$21,246,842</b>	<b>\$25,909,364</b>	<b>\$4,662,522</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	32,422,241	34,877,821	35,970,671	39,905,498	3,934,827
Operating Expenses	3,281,096	3,676,217	4,767,315	4,498,539	-268,776
Capital Outlay	156,272	87,056	111,202	407,095	295,893
Debt Service	0	0	1,909,830	0	-1,909,830
<b>Total Expenditures:</b>	<b>\$35,859,609</b>	<b>\$38,641,094</b>	<b>\$42,759,018</b>	<b>\$44,811,132</b>	<b>\$2,052,114</b>



**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% across the board raise for eligible non-IAFF employees. Operating Expenses increased due to increases in Bank Charges. Capital Outlay includes funding for three replacement vehicles and AED's for seven vehicles.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	84,379	95,202	90,309	102,819	12,510
Charges For Services	619,930	417,475	380,629	498,555	117,926
Miscellaneous Revenues	3,345	8,236	0	0	0
Less 5% Statutory Reduction	0	0	-23,547	-30,069	-6,522
<b>Total Revenues:</b>	<b>\$707,654</b>	<b>\$520,913</b>	<b>\$447,391</b>	<b>\$571,305</b>	<b>\$123,914</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	648,538	757,075	781,988	810,571	28,583
Operating Expenses	71,995	97,165	98,097	99,856	1,759
Capital Outlay	1,800	0	0	72,800	72,800
<b>Total Expenditures:</b>	<b>\$722,332</b>	<b>\$854,240</b>	<b>\$880,085</b>	<b>\$983,227</b>	<b>\$103,142</b>

**FUND 134-COUNTYWIDE FIRE FUND  
COUNTY EMS**

**COST CENTER SUMMARY - (2171):**

**TRENDS & ISSUES:**

This cost center provides funding to Support EMS services and supports 4.25 FTEs which is an increase of 1.25 FTEs from the FY17 Adopted Budget for the Part-Time Assistant Medical Director (.25 FTE) and Lieutenant EMS (1 FTE) positions. Personal Services increased due to the new positions as well as a 3% across the Board raise for eligible non-IAFF employees. Operating Expenses increased 9.8% over the FY17 Adopted Budget for write off of ambulance collections. Capital Outlay provides funding for new equipment for the positions mentioned above.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	14,371,962	15,397,630	17,202,146	18,819,142	1,616,996
PY Delinquent Ad Valorem Tax	47,192	5,250	50,000	4,000	-46,000
Charges For Services	6,937,789	7,298,598	6,673,984	7,400,000	726,016
Miscellaneous Revenues	38,775	25,012	36,862	653,540	616,678
Less 5% Statutory Reduction	0	0	-1,198,150	-1,316,234	-118,084
Other Sources	303,730	275,769	0	0	0
<b>Total Revenues:</b>	<b>\$21,699,448</b>	<b>\$23,002,260</b>	<b>\$22,764,842</b>	<b>\$25,560,448</b>	<b>\$2,795,606</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	103,440	117,641	209,384	345,985	136,601
Operating Expenses	4,855,143	5,047,521	4,979,278	5,467,246	487,968
Capital Outlay	16,000	45,333	3,300	9,926	6,626
<b>Total Expenditures:</b>	<b>\$4,974,583</b>	<b>\$5,210,496</b>	<b>\$5,191,962</b>	<b>\$5,823,157</b>	<b>\$631,195</b>

**FUND 134-COUNTYWIDE FIRE FUND  
COUNTY FIRE PROTECTION**

**COST CENTER SUMMARY - (2172):**

**TRENDS & ISSUES:**

The FY18 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 increased primarily due to an increase 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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	24,959,841	32,101,620	32,436,386	33,676,985	1,240,599
Miscellaneous Revenues	184,530	67,428	100,338	67,000	-33,338
Less 5% Statutory Reduction	0	0	-1,626,836	-1,687,199	-60,363
<b>Total Revenues:</b>	<b>\$25,144,372</b>	<b>\$32,169,048</b>	<b>\$30,909,888</b>	<b>\$32,056,786</b>	<b>\$1,146,898</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	603,964	676,446	687,642	710,950	23,308
<b>Total Expenditures:</b>	<b>\$603,964</b>	<b>\$676,446</b>	<b>\$687,642</b>	<b>\$710,950</b>	<b>\$23,308</b>

**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 decreased primarily due to reductions in Repair & Maintenance needed for FY18.

**REVENUES:**

Fund Balance is for a re-budget for roof repair at Fire Station 72.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	37	139	0	0	0
Fund Balance	0	0	0	125,000	125,000
<b>Total Revenues:</b>	<b>\$37</b>	<b>\$139</b>	<b>\$0</b>	<b>\$125,000</b>	<b>\$125,000</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	577,113	757,310	1,064,125	936,025	-128,100
<b>Total Expenditures:</b>	<b>\$577,113</b>	<b>\$757,310</b>	<b>\$1,064,125</b>	<b>\$936,025</b>	<b>-\$128,100</b>

**FUND 134-COUNTYWIDE FIRE FUND  
MOWING UNIT**

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**COST CENTER SUMMARY - (4158):**

**TRENDS & ISSUES:**

This cost center represents funding for the Fire Station Landscape Contract. Operating expenditures increased \$10,000 over the FY17 Adopted Budget due to the addition of the Reunion Fire Station #73, Fire Training Facility and BVL Fire Station #62 to the contract.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	31,680	31,475	80,000	90,000	10,000
<b>Total Expenditures:</b>	<b>\$31,680</b>	<b>\$31,475</b>	<b>\$80,000</b>	<b>\$90,000</b>	<b>\$10,000</b>

**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 \$1,474,191.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Other Sources	188,634	17,939	0	0	0
<b>Total Revenues:</b>	<b>\$188,634</b>	<b>\$17,939</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Transfers Out	1,380,203	1,403,894	1,489,770	1,474,191	-15,579
<b>Total Expenditures:</b>	<b>\$1,380,203</b>	<b>\$1,403,894</b>	<b>\$1,489,770</b>	<b>\$1,474,191</b>	<b>-\$15,579</b>

**FUND 134-COUNTYWIDE FIRE FUND  
OTHER GOVERNMENT SUPPORT SERVICES**

**COST CENTER SUMMARY - (9819):**

**TRENDS & ISSUES:**

This cost center captures the costs associated with Reserves and Transfers. Transfers Out represents costs associated with the General Fund cost allocation, the department's use of the Intergovernmental Radio Communication system and a transfer to the Fire Capital Fund to support ongoing projects. 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 and vacant agricultural land as a result of H.B. 773 passed during the 2016 Legislative Session.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Transfers In	2,002,795	3,508,052	3,561,734	3,685,636	123,902
Other Sources	0	0	3,371,659	0	-3,371,659
<b>Total Revenues:</b>	<b>\$2,002,795</b>	<b>\$3,508,052</b>	<b>\$6,933,393</b>	<b>\$3,685,636</b>	<b>-\$3,247,757</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	0	0	0	5,345	5,345
Transfers Out	4,025,477	4,487,396	7,481,727	10,408,885	2,927,158
Reserves - Operating	0	0	14,288,829	14,604,480	315,651
Reserves - Capital	0	0	947,123	5,465,919	4,518,796
<b>Total Expenditures:</b>	<b>\$4,025,477</b>	<b>\$4,487,396</b>	<b>\$22,717,679</b>	<b>\$30,484,629</b>	<b>\$7,766,950</b>

**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 as well as Reserves for Future Payments on the loan.

**REVENUES:**

The primary source of revenue is Fund Balance carried from the prior year.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Other Sources	454,473	2,424,356	0	0	0
Fund Balance	0	0	0	1,449,300	1,449,300
<b>Total Revenues:</b>	<b>\$454,473</b>	<b>\$2,424,356</b>	<b>\$0</b>	<b>\$1,449,300</b>	<b>\$1,449,300</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Debt Service	169,168	214,125	1,567,481	1,968,364	400,883
Reserves - Debt	0	0	25,373	1,471,754	1,446,381
<b>Total Expenditures:</b>	<b>\$169,168</b>	<b>\$214,125</b>	<b>\$1,592,854</b>	<b>\$3,440,118</b>	<b>\$1,847,264</b>



**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 3% across the board raise for eligible non IAFF employees and adjustments to benefit costs and employee plan selections. Operating Expenses decreased 10.5% based on the needed Computer Hardware & Software and Repairs & Maintenance for FY18. Capital Outlay includes funding for TAC Projects and laptop replacements.

**REVENUES:**

Fund Balance is reflected for FY18 for a re-budget for TAC Projects.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Fund Balance	0	0	0	35,000	35,000
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$35,000</b>	<b>\$35,000</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	120,495	128,904	129,003	139,274	10,271
Operating Expenses	250,169	320,167	409,026	365,931	-43,095
Capital Outlay	99,579	4,959	149,271	50,000	-99,271
<b>Total Expenditures:</b>	<b>\$470,243</b>	<b>\$454,030</b>	<b>\$687,300</b>	<b>\$555,205</b>	<b>-\$132,095</b>

# FUND 136-HOMESTEAD FORECLOSURE MEDIATION FUND

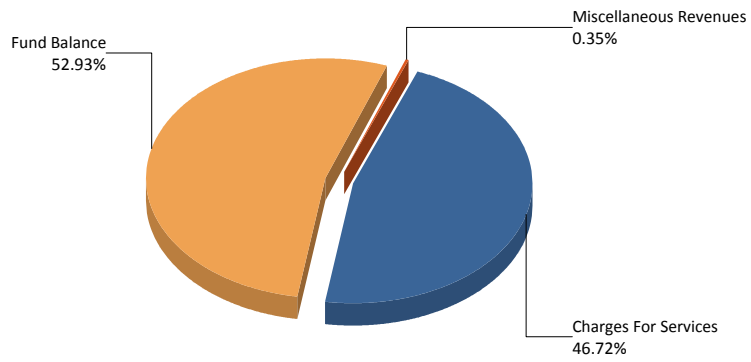
## HOMESTEAD FORECLOSURE MEDIATION FUND

Provide mediation services to County residents in foreclosure

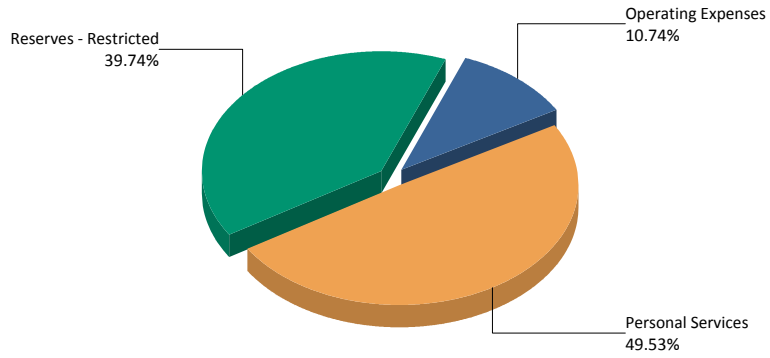
Connect homeowners to financial counseling

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 FY17 Adopted Budget. Personal Services increased primarily due to a 3% across the board raise for eligible non-IAFF employees as well adjustments to health plan costs. Operating Expenses decreased 3.8% primarily due to a reduction in the estimated number of foreclosure cases for FY18.

**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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	78,600	81,240	71,760	58,320	-13,440
Miscellaneous Revenues	766	431	0	440	440
Less 5% Statutory Reduction	0	0	-3,588	-2,938	650
Transfers In	1,445	0	0	0	0
Fund Balance	0	0	71,503	66,072	-5,431
<b>Total Revenues:</b>	<b>\$80,811</b>	<b>\$81,671</b>	<b>\$139,675</b>	<b>\$121,894</b>	<b>\$-17,781</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	132,806	54,934	55,858	60,369	4,511
Operating Expenses	21,417	13,188	13,602	13,087	-515
Transfers Out	46,546	0	0	0	0
Reserves - Restricted	0	0	70,215	48,438	-21,777
<b>Total Expenditures:</b>	<b>\$200,769</b>	<b>\$68,121</b>	<b>\$139,675</b>	<b>\$121,894</b>	<b>\$-17,781</b>

**PERSONNEL**

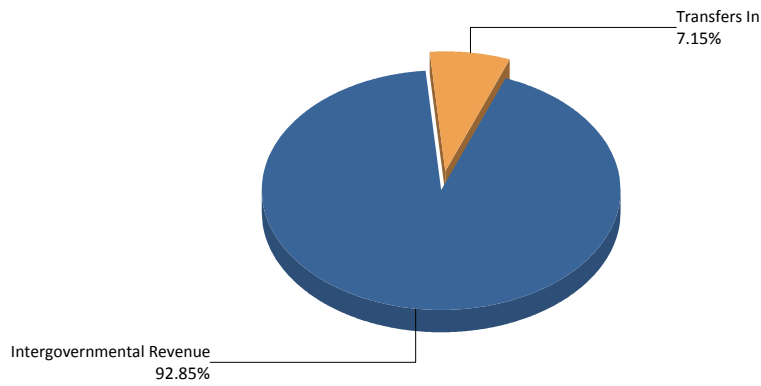
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	3.00	1.00	1.00	1.00	0.00
<b>Total Personnel:</b>	<b>3.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>

**FUND 137-HOME FUND**

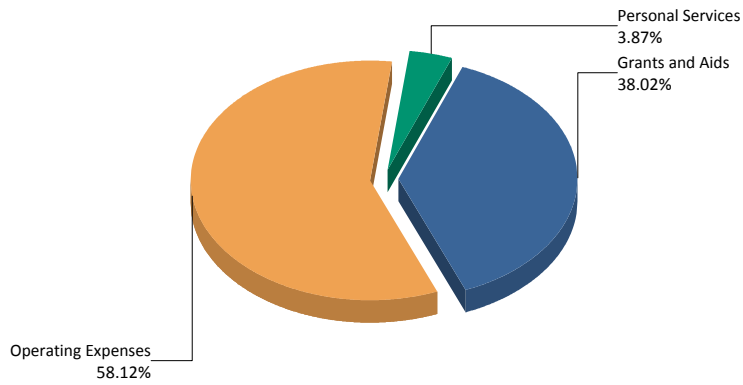
**HOME INVESTMENT PARTNERSHIP PROGRAM  
(HOME)**

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 which supports the Board of County Commissioner’s Strategic Plan, Action Item #4, Affordable Rental Housing and Transition of Homeless. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement 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. This agreement has been automatically renewed as outlined in the original agreement, Section 11, for a term of three fiscal years commencing on October 1, 2018 and ending on September 30, 2021. Personal Services supports .50 FTEs which is a decrease of .25 FTEs due to the reallocation of the Community Grants Program Specialist II position to Fund 151 – CDBG Fund. Personal Services decreased due to the position reallocation and is partially offset by a 3% across the board raise for all eligible non-IAFF employees. The Operating Budget decreased 34.3% from the FY17 Adopted Budget due to anticipated funding from HUD for administration and program activities.

**REVENUES:**

The FY18 anticipated allocation from the Department of Housing Urban Development (HUD) is \$696,402.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Intergovernmental Revenue	0	27,344	1,253,629	696,402	-557,227
Transfers In	0	421,530	0	53,598	53,598
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$448,874</b>	<b>\$1,253,629</b>	<b>\$750,000</b>	<b>\$-503,629</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	0	23,632	41,876	29,009	-12,867
Operating Expenses	0	425,242	663,828	435,863	-227,965
Grants and Aids	0	0	547,925	285,128	-262,797
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$448,874</b>	<b>\$1,253,629</b>	<b>\$750,000</b>	<b>\$-503,629</b>

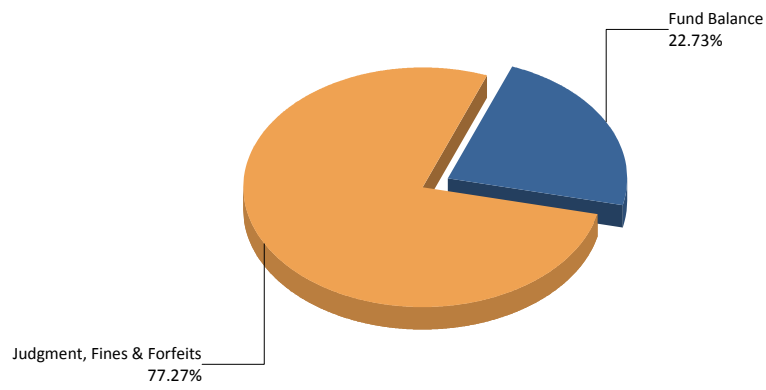
<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	0.00	1.00	0.75	0.50	-0.25
<b>Total Personnel:</b>	<b>0.00</b>	<b>1.00</b>	<b>0.75</b>	<b>0.50</b>	<b>-0.25</b>

# FUND 139-CRIMINAL JUSTICE TRAINING

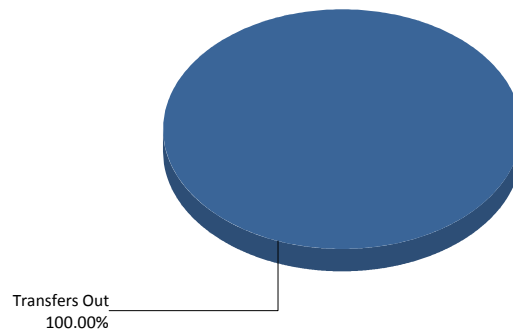
## CRIMINAL JUSTICE TRAINING FUND

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 FY18 Budget represents a decrease of 24.2% over the FY17 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 33.6% for Judgment, Fines and Forfeits compared to the FY17 Adopted Budget.

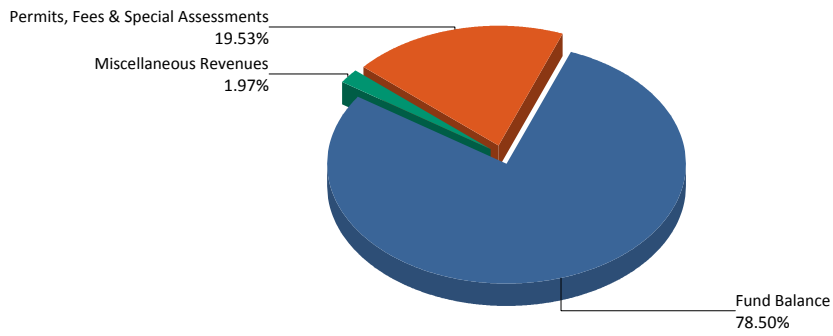
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Judgment, Fines & Forfeits	102,533	89,961	100,283	66,585	-33,698
Miscellaneous Revenues	170	151	0	0	0
Less 5% Statutory Reduction	0	0	-5,014	-3,329	1,685
Fund Balance	0	0	13,977	19,583	5,606
<b>Total Revenues:</b>	<b>\$102,703</b>	<b>\$90,112</b>	<b>\$109,246</b>	<b>\$82,839</b>	<b>\$-26,407</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Transfers Out	102,677	100,317	109,246	82,839	-26,407
<b>Total Expenditures:</b>	<b>\$102,677</b>	<b>\$100,317</b>	<b>\$109,246</b>	<b>\$82,839</b>	<b>\$-26,407</b>

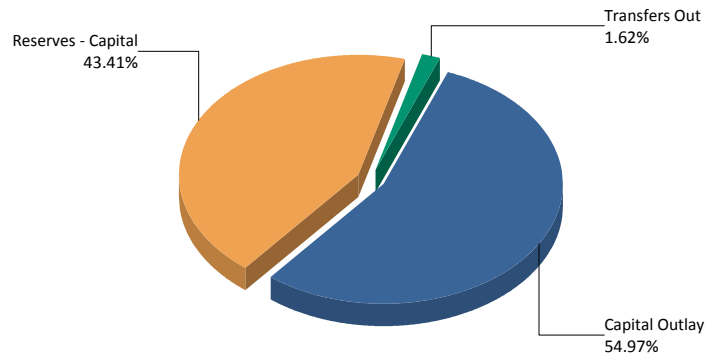
**FUND 141-BOATING IMPROVEMENT FUND**

<b>BOATING IMPROVEMENT FUND</b>	
Maintenance of Boat Ramps, Buoys and Navigational Markers	Master Plans for Boat Ramps

**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 decreased for the Lake Cypress Dredging which was budgeted in FY17. Capital Outlay includes funding for projects for the Lake Marian Boat Ramp, Lake Trout Boat Ramp, Lake Cypress 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 FY18, estimated revenue is based on revenue collection trends. This Fund is also supported by Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	83,180	73,245	52,000	102,934	50,934
Miscellaneous Revenues	9,732	9,374	0	10,374	10,374
Less 5% Statutory Reduction	0	0	-2,600	-5,666	-3,066
Fund Balance	0	0	378,681	413,644	34,963
<b>Total Revenues:</b>	<b>\$92,912</b>	<b>\$82,619</b>	<b>\$428,081</b>	<b>\$521,286</b>	<b>\$93,205</b>

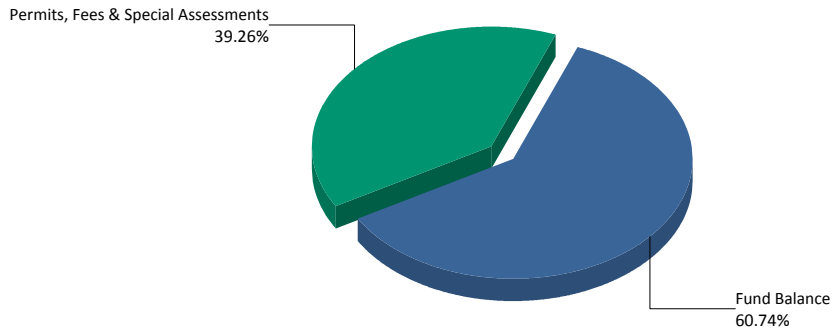
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	8,546	0	32,300	0	-32,300
Capital Outlay	253,215	18,606	283,613	286,538	2,925
Transfers Out	2,377	3,764	6,560	8,462	1,902
Reserves - Operating	0	0	6,000	0	-6,000
Reserves - Capital	0	0	99,608	226,286	126,678
<b>Total Expenditures:</b>	<b>\$264,138</b>	<b>\$22,370</b>	<b>\$428,081</b>	<b>\$521,286</b>	<b>\$93,205</b>

**FUND 142-- MOBILITY FEE EAST ZONE**

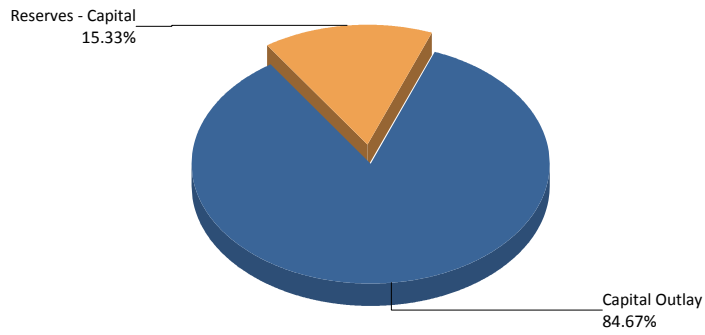
**MOBILITY FEE EAST ZONE**

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. Capital Outlay reflects funds for Neptune Road and Simpson Road PD&E Studies. Reserves are 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. To control the use of funds, the expense account will not be available until revenues are received.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	0	879,096	1,363,975	1,098,163	-265,812
Miscellaneous Revenues	0	2,096	0	0	0
Less 5% Statutory Reduction	0	0	-68,199	-54,908	13,291
Fund Balance	0	0	0	1,698,928	1,698,928
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$881,191</b>	<b>\$1,295,776</b>	<b>\$2,742,183</b>	<b>\$1,446,407</b>

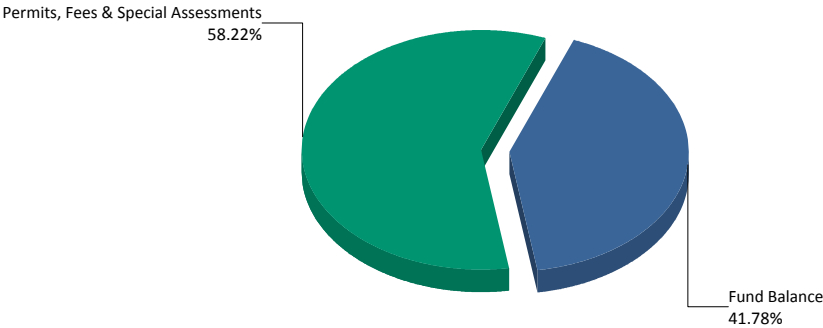
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	0	1,295,776	2,321,926	1,026,150
Reserves - Capital	0	0	0	420,257	420,257
	<b>\$0</b>	<b>\$0</b>	<b>\$1,295,776</b>	<b>\$2,742,183</b>	<b>\$1,446,407</b>

**FUND 143-- MOBILITY FEE WEST ZONE**

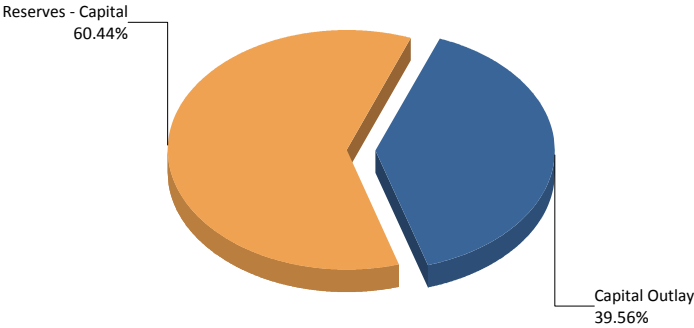
**MOBILITY FEE WEST ZONE**

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 decreased due to the Reaves Road Corridor Study which was budgeted in FY17. Capital Outlay reflects funding for the following projects: County Sidewalks/Trails, Hoagland Boulevard Phases II & III, Neptune Road Phase II, ADA Sidewalks Upgrade, Pleasant Hill at Windmill Point, Poinciana Boulevard at Octavia Road, Poinciana Boulevard at Reaves Road, Simpson Road at Royal Palm Drive, Simpson Road at Eagle Bay, Simpson Road Phase 3, Thacker Avenue at Loop E-W, Marigold Avenue at Peabody Road, Marigold Avenue at St. Lorenzo Road, Donegan Avenue at Smith Street, Doverplum Road at San Remo, Osceola Parkway Median and Advanced Traffic Management System.

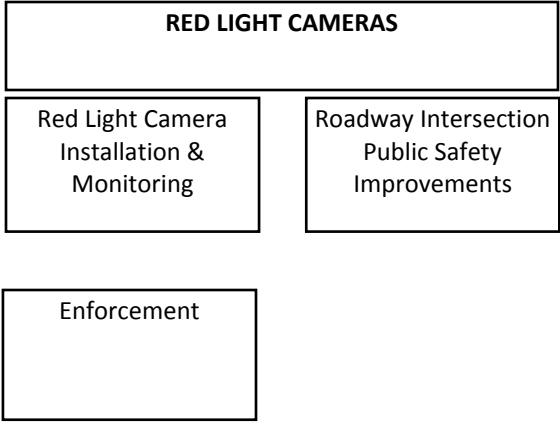
**REVENUES:**

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.

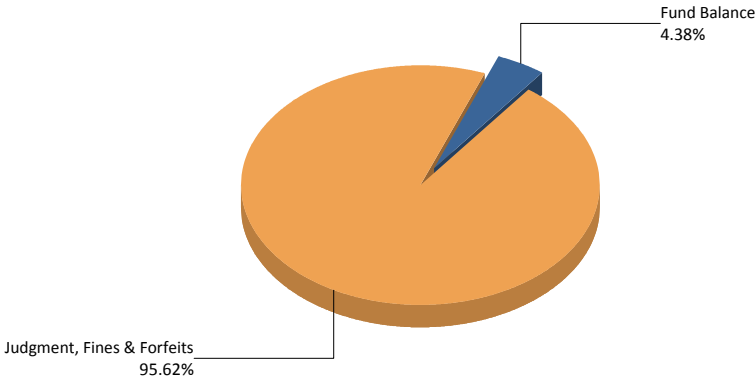
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	0	3,562,050	7,729,194	9,588,766	1,859,572
Miscellaneous Revenues	0	8,272	0	0	0
Less 5% Statutory Reduction	0	0	-386,460	-479,438	-92,978
Fund Balance	0	0	3,899,968	6,879,717	2,979,749
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$3,570,322</b>	<b>\$11,242,702</b>	<b>\$15,989,045</b>	<b>\$4,746,343</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	0	0	500,000	0	-500,000
Capital Outlay	0	0	8,306,185	6,325,300	-1,980,885
Reserves - Operating	0	0	536,549	0	-536,549
Reserves - Capital	0	0	1,899,968	9,663,745	7,763,777
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,242,702</b>	<b>\$15,989,045</b>	<b>\$4,746,343</b>

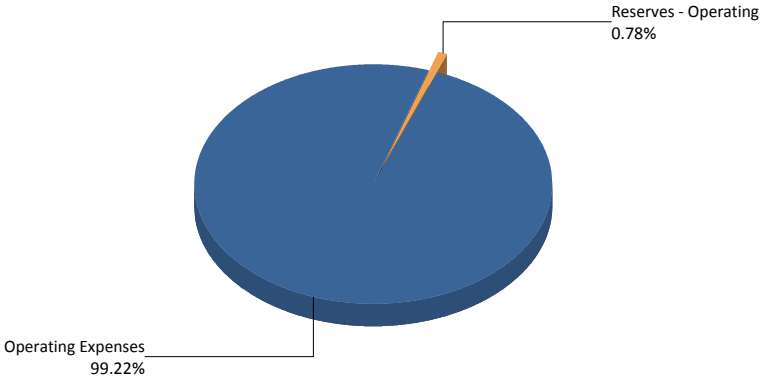
FUND 145-- RED LIGHT CAMERAS



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.

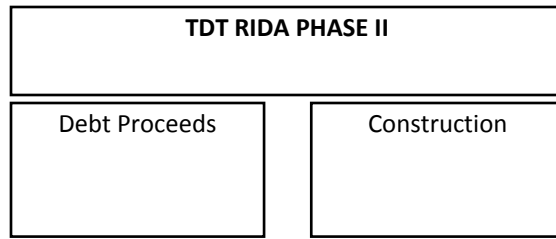
**REVENUES:**

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.

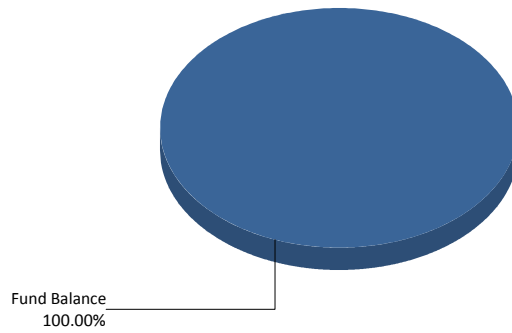
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Judgment, Fines & Forfeits	352,657	460,302	532,737	523,302	-9,435
Miscellaneous Revenues	205	237	0	0	0
Less 5% Statutory Reduction	0	0	-26,637	-26,165	472
Fund Balance	0	0	0	23,952	23,952
<b>Total Revenues:</b>	<b>\$352,862</b>	<b>\$460,539</b>	<b>\$506,100</b>	<b>\$521,089</b>	<b>\$14,989</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	352,470	460,512	457,000	517,000	60,000
Reserves - Operating	0	0	49,100	4,089	-45,011
<b>Total Expenditures:</b>	<b>\$352,470</b>	<b>\$460,512</b>	<b>\$506,100</b>	<b>\$521,089</b>	<b>\$14,989</b>

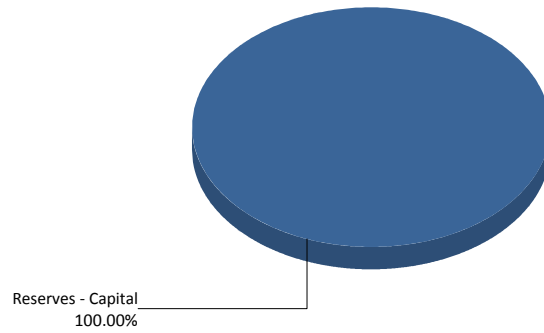
**FUND 146-- TDT RIDA PHASE II TAX BOND 2016 PROJECT**



**Revenues**



**Expenditures**





FUND 146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT

**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was established on November 7, 2016 as part of the FY 2016 Final Budget Amendment 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 Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	0	37,423	0	0	0
Other Sources	0	21,250,000	15,937,500	0	-15,937,500
Fund Balance	0	0	0	1,124,395	1,124,395
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$21,287,423</b>	<b>\$15,937,500</b>	<b>\$1,124,395</b>	<b>\$-14,813,105</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	3,628,555	15,937,500	0	-15,937,500
Reserves - Capital	0	0	0	1,124,395	1,124,395
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$3,628,555</b>	<b>\$15,937,500</b>	<b>\$1,124,395</b>	<b>\$-14,813,105</b>

**FUND 148 – BUILDING FUND  
COMMUNITY DEVELOPMENT  
BUILDING & PERMITTING**

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**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:**

Assisted the cities of Kissimmee and Saint Cloud with inspections and plan reviews under the interlocal agreement executed in FY16.

**Accomplishment #2:**

Maintained targeted levels of service for response times in plan review and inspections.

- Level I Permits – Same-Day Review – 83%
- Level II Permits – 3-Day Review – 100%
- Level III Permits – 5-Day Review – 65%
- Level IV Permits – 15-Day Review – 95%

**Accomplishment #3:**

Completed the review of 7,204 building permits (-14% from FY17).

**Accomplishment #4:**

Completed 97,711 building inspections (-6% from FY16).

- Building inspections for City of Kissimmee – 37
- Building inspections for City of St. Cloud – 352

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

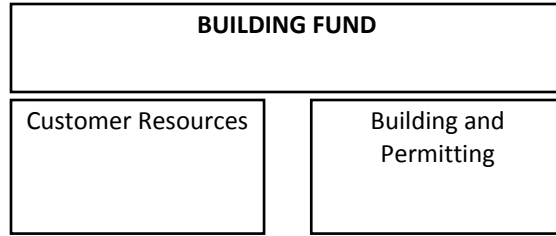
Strategic Plan Goal #3, Create Great Neighborhoods for the Future: Safe and Livable; Objective: Maintain a safe County where residents and guests feel safe and secure.

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

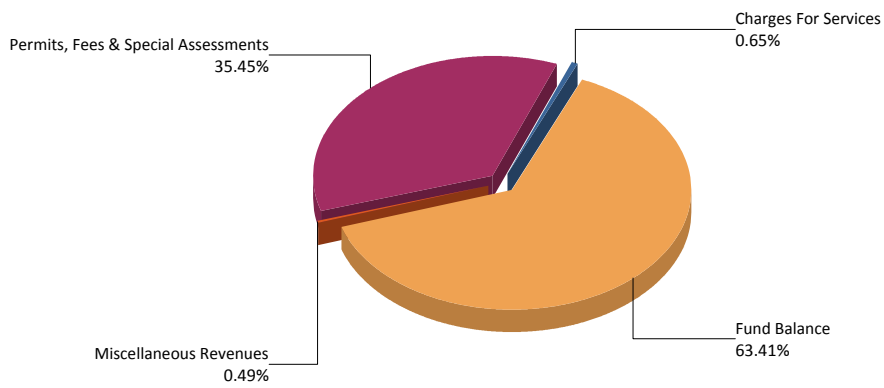
- Continue enforcement of the Florida Fifth addition Building Code adopted July 1, 2015. Continue Unsafe Structure program with the addition of seven (7) residential units and one (1) commercial building.
  - BCT15-0157 – Bahama Bay II (Building 53) 2601 Bimini Acres Cres (Residential)
  - BCT15-0247 – 230 Churchill Ct (Residential)
  - BCT16-0055 – 2307 Old Dixie Hwy (Residential)

- BCT16-0127 – 640 Buckley Dr (Residential)
- BCT16-0203 – 1625 Caloosa St (Residential)
- BCT16-0204 – 5574 S Orange Blossom Tr (Residential)
- BCT17-0059 – 109 Honeywood Ct (Residential)
- BCT17-0154 – 4501 W Irlo Bronson Mem Hwy (Commercial)
- Maintain adopted service levels in processing development applications and building permits.
  - Level I Permits – Same-Day Review at 90%
  - Level II Permits – 3-Day Review at 95%
  - Level III Permits – 5-Day Review at 75%
  - Level IV Permits – 15-Day Review at 98%
- Adjust staffing levels to meet the current demand, reduce the average number of daily inspections, per inspector, to 35.
- Meet a level of service by completing 90% of scheduled inspections daily.
- Maintain consistent communication and provide follow-up training for staff reviewers and inspectors on changes to the Florida Building Code.

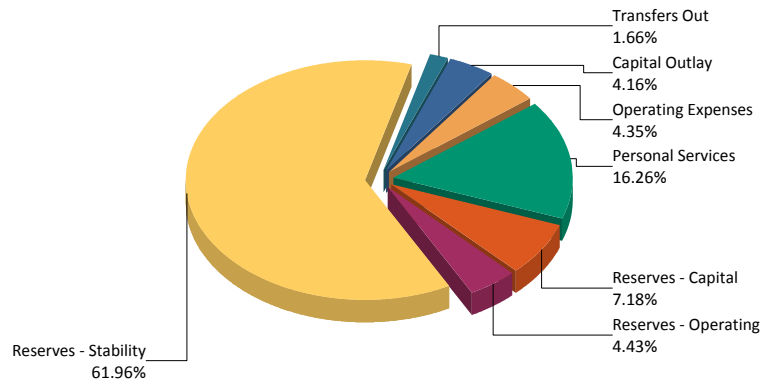
# FUND 148-BUILDING FUND



## 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 FY18, Fund 148 supports 46.15 FTEs, which is an increase of 6.5 FTEs from the FY17 Adopted Budget as a result of adding two Commercial Inspector positions and the reallocation of two Permit Technician I positions, the Financial Services Coordinator, Financial & Compliance Manager and Internal Systems Coordinator from Fund 001– General Fund, Customer Care Administration (1458) Office. Personal Services increased 17.72% due to the reallocated positions, a 3% across the board raise for eligible non IAFF employees, adjustments to benefit costs and employee plan selections. Operating Expenses increased from the FY17 Adopted Budget primarily due to increases in costs for annual maintenance services for Accela (Permit Plus), Selectron (IVRS and Modules) and cost associated with Contractual Inspection Services. Capital Outlay includes requests for replacement desktop scanners and the shared cost of the Fleet Storage Tank Replacement Project.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	7,902,642	6,831,166	5,694,840	7,548,720	1,853,880
Charges For Services	122,031	127,051	128,759	137,600	8,841
Judgment, Fines & Forfeits	0	10,598	0	0	0
Miscellaneous Revenues	60,656	264,500	57,431	105,289	47,858
Less 5% Statutory Reduction	0	0	-294,052	-389,580	-95,528
Transfers In	43,843	0	0	0	0
Fund Balance	0	0	12,185,268	13,500,035	1,314,767
<b>Total Revenues:</b>	<b>\$8,129,172</b>	<b>\$7,233,315</b>	<b>\$17,772,246</b>	<b>\$20,902,064</b>	<b>\$3,129,818</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	2,167,629	2,655,058	2,886,660	3,398,243	511,583
Operating Expenses	671,069	360,118	439,929	908,335	468,406
Capital Outlay	72,234	1,013,212	1,850,136	870,097	-980,039
Transfers Out	232,546	388,863	327,132	347,968	20,836
Reserves - Operating	0	0	758,954	925,758	166,804
Reserves - Capital	0	0	1,500,000	1,500,000	0
Reserves - Stability	0	0	10,009,435	12,951,663	2,942,228
<b>Total Expenditures:</b>	<b>\$3,143,478</b>	<b>\$4,417,251</b>	<b>\$17,772,246</b>	<b>\$20,902,064</b>	<b>\$3,129,818</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	29.65	36.65	39.65	46.15	6.50
Part Time:	4.50	0.00	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>34.15</b>	<b>36.65</b>	<b>39.65</b>	<b>46.15</b>	<b>6.50</b>

**FUND 149-EAST 192 CRA**

**EAST 192 COMMUNITY REDEVELOPMENT AREA**

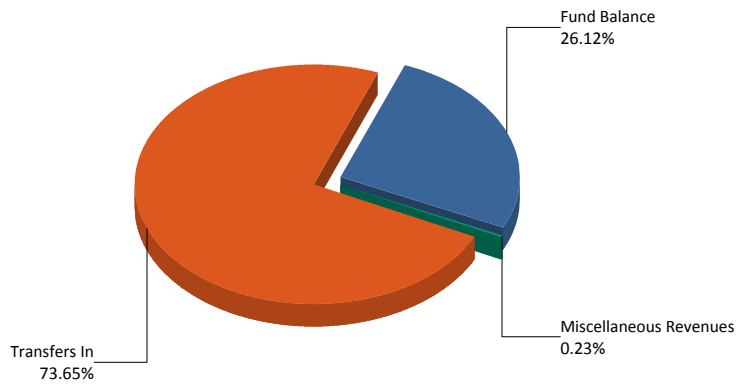
Redevelopment,  
Planning, Survey and  
Analysis

Acquisition of Real  
Property

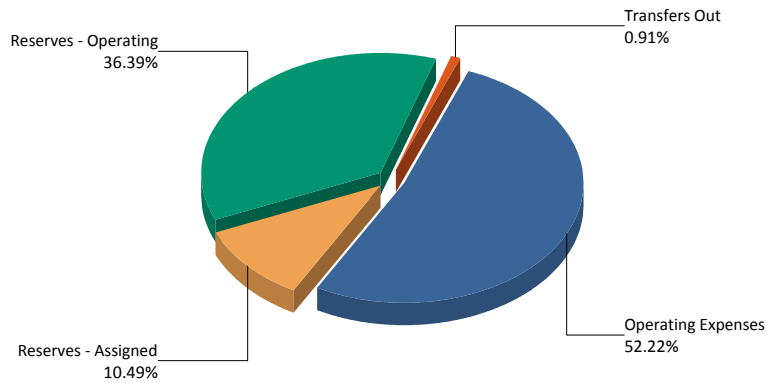
Development of  
Affordable Housing

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 increased due to increases in Repair & Maintenance for Landscape and Irrigation. Transfers Out includes funds for the General Fund cost allocation plan. Reserves - Assigned are for a fountain at the Osceola Center for the Arts and Reserves - Operating are established in accordance with the Budget Policy.

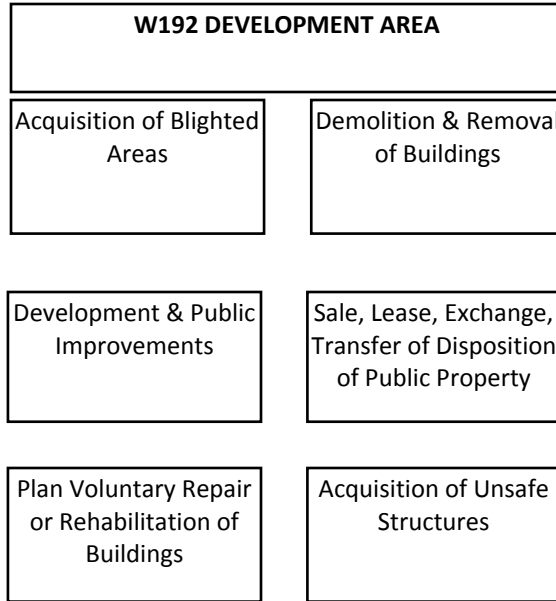
**REVENUES:**

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.

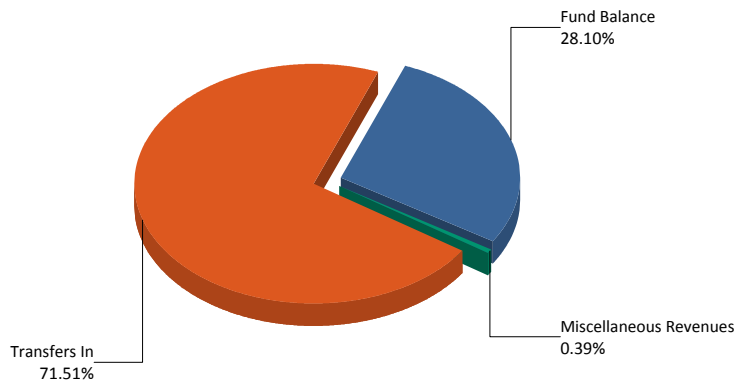
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	459	1,166	0	1,100	1,100
Less 5% Statutory Reduction	0	0	0	-55	-55
Transfers In	58,827	126,460	189,064	351,195	162,131
Fund Balance	0	0	101,556	124,548	22,992
<b>Total Revenues:</b>	<b>\$59,286</b>	<b>\$127,626</b>	<b>\$290,620</b>	<b>\$476,788</b>	<b>\$186,168</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	343	156,392	61,546	248,985	187,439
Transfers Out	0	810	2,367	4,317	1,950
Reserves - Operating	0	0	176,707	173,486	-3,221
Reserves - Assigned	0	0	0	50,000	50,000
Reserves - Restricted	0	0	50,000	0	-50,000
<b>Total Expenditures:</b>	<b>\$343</b>	<b>\$157,202</b>	<b>\$290,620</b>	<b>\$476,788</b>	<b>\$186,168</b>

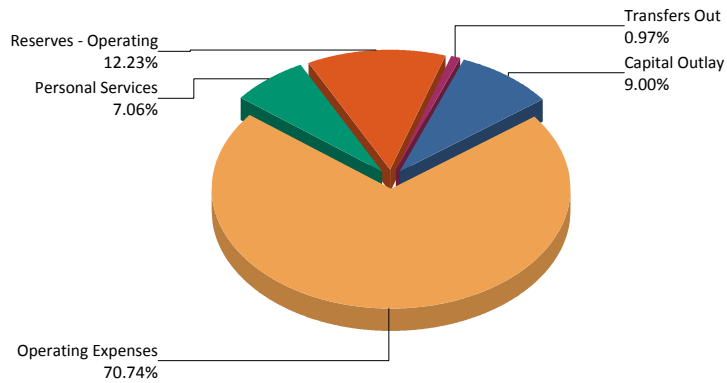
**FUND 150-WEST 192 DEVELOPMENT AUTHORITY**



**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 4.4 FTEs which is an increase of 0.45 FTEs due to a new Senior Administrative Assistant position (+.50 FTE) which is split funded with Fund 155 – West 192 MSBU Phase I and the partial reallocation of a Senior Administrative Assistant (-.05 FTE) to Economic Development in the General Fund. Personal Services increased primarily as a result of the FTE changes as well as a 3% across the board raise for eligible non IAFF employees. Operating Expenses increased primarily due to grants for FY18, Wayfinding Design Documents, Utility Burial Feasibility Plan and W192 Marketing. Capital Outlay reflects funding for design and installation of wayfinding signage on West 192 and a replacement vehicle which is split funded with Fund 155 – West 192 MSBU Phase 1.

**REVENUES:**

The calculation of the revenue generated in the redevelopment boundary is as follows: A percentage 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 West 192 Development Authority 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 West 192 Development Authority, 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.

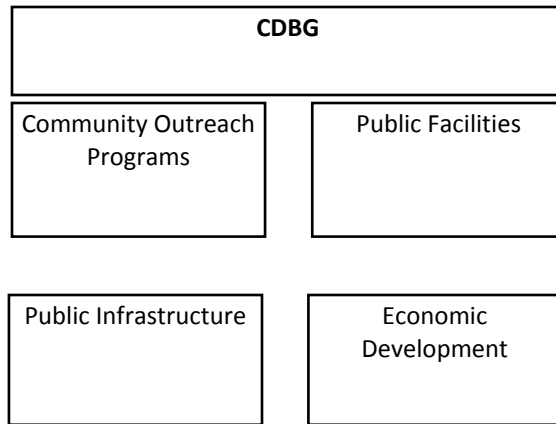
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Miscellaneous Revenues	7,830	23,918	5,203	22,198	16,995
Less 5% Statutory Reduction	0	0	-260	-1,110	-850
Transfers In	1,295,377	2,583,112	2,550,693	4,092,089	1,541,396
Fund Balance	0	0	633,864	1,608,160	974,296
<b>Total Revenues:</b>	<b>\$1,303,207</b>	<b>\$2,607,030</b>	<b>\$3,189,500</b>	<b>\$5,721,337</b>	<b>\$2,531,837</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	179,767	236,447	350,526	404,040	53,514
Operating Expenses	218,829	668,930	2,279,103	4,047,061	1,767,958
Capital Outlay	0	17,855	3,000	515,000	512,000
Transfers Out	0	6,688	30,414	55,549	25,135
Reserves - Operating	0	0	526,457	699,687	173,230
<b>Total Expenditures:</b>	<b>\$398,596</b>	<b>\$929,919</b>	<b>\$3,189,500</b>	<b>\$5,721,337</b>	<b>\$2,531,837</b>

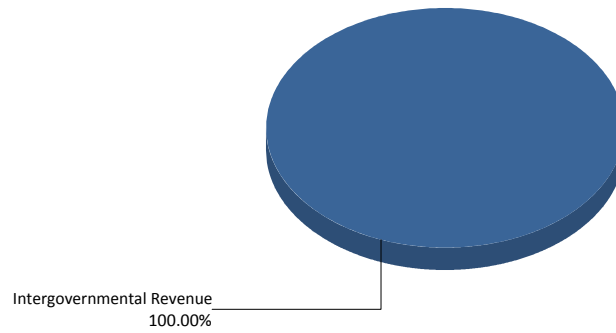
**PERSONNEL**

	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	1.33	3.55	3.95	4.40	0.45
<b>Total Personnel:</b>	<b>1.33</b>	<b>3.55</b>	<b>3.95</b>	<b>4.40</b>	<b>0.45</b>

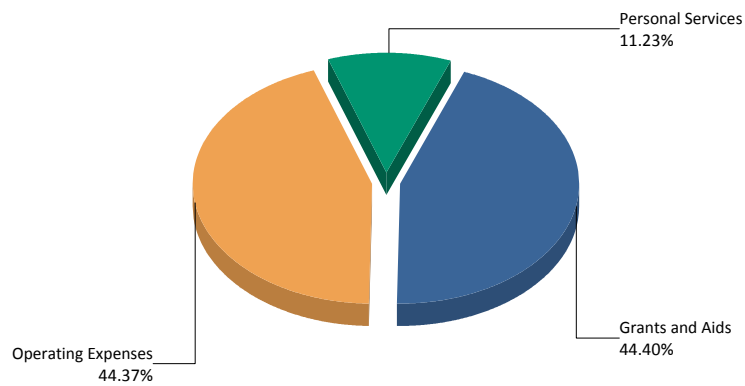
## FUND 151-CDBG FUND



### 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 2.2 FTEs, which is a decrease of 0.25 FTEs from the FY17 Adopted Budget due to the partial reallocation of two Community Grants Program Specialist positions between Fund 111 – SHIP and Fund 137 – HOME. Personal Services decreased due to the position reallocations which are partially offset by a 3% across the board raise for eligible non-IAFF employees. Operating Expenses in the amount of \$659,529 include entitlement projects as part of the action plan presented to the Board. Grants and Aids in the amount of \$660,000 include funds to support the BVL After Hours Clinic and the St. Cloud Project.

**REVENUES:**

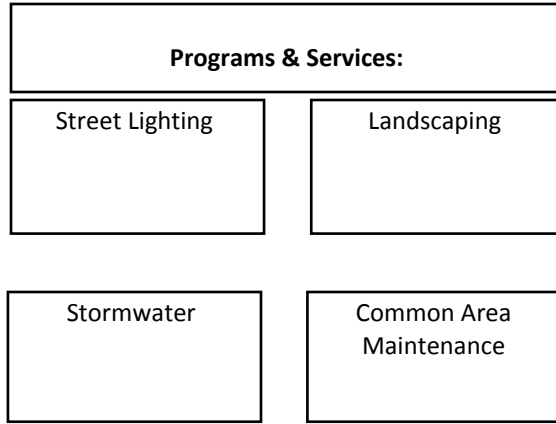
The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY18 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$2,144,243, which is projected to decrease 25%.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Intergovernmental Revenue	1,002,283	997,062	2,144,243	1,486,387	-657,856
Transfers In	5,456	0	0	0	0
<b>Total Revenues:</b>	<b>\$1,007,739</b>	<b>\$997,062</b>	<b>\$2,144,243</b>	<b>\$1,486,387</b>	<b>\$-657,856</b>

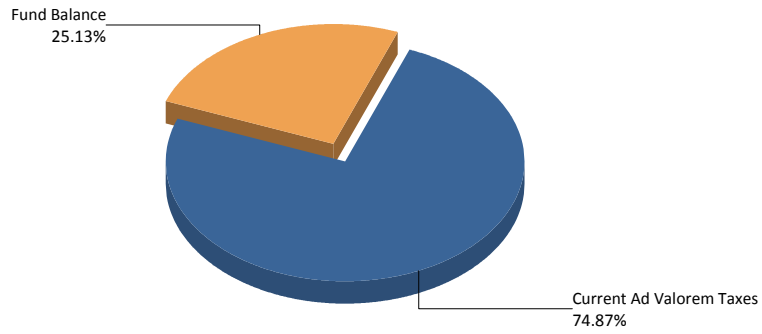
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	134,957	150,855	167,049	166,858	-191
Operating Expenses	726,804	676,984	1,642,194	659,529	-982,665
Grants and Aids	145,978	165,704	335,000	660,000	325,000
<b>Total Expenditures:</b>	<b>\$1,007,738</b>	<b>\$993,543</b>	<b>\$2,144,243</b>	<b>\$1,486,387</b>	<b>\$-657,856</b>

<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	2.05	2.20	2.45	2.20	-0.25
<b>Total Personnel:</b>	<b>2.05</b>	<b>2.20</b>	<b>2.45</b>	<b>2.20</b>	<b>-0.25</b>

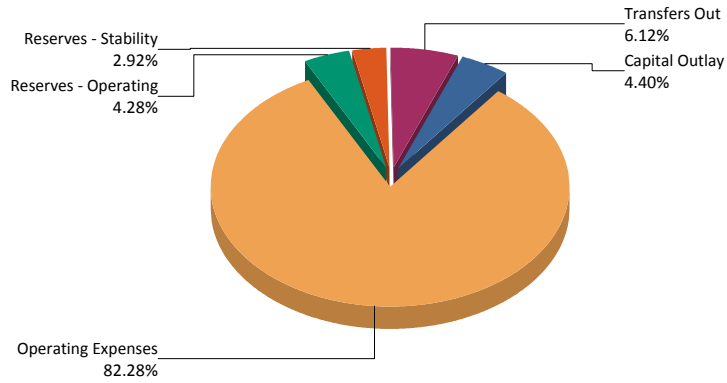
**FUND 152-MUNI SVCS TAX UNITS MSTU FUND**



**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 FY 18 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 surplus Fund Balance. This Fund's overall budget reflects an increase of 8.8% from the FY17 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 FY18 Ad Valorem Taxes increased by \$112,703 from the FY17 Adopted Budget due to the funds needed to support operation. Fund balance also supports services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	1,005,376	971,984	1,051,385	1,164,088	112,703
PY Delinquent Ad Valorem Tax	-41,012	-281	0	0	0
Miscellaneous Revenues	6,016	6,181	0	0	0
Less 5% Statutory Reduction	0	0	-52,571	-58,206	-5,635
Transfers In	50,788	0	0	0	0
Other Sources	688	658	0	0	0
Fund Balance	0	0	376,157	390,633	14,476
<b>Total Revenues:</b>	<b>\$1,021,857</b>	<b>\$978,541</b>	<b>\$1,374,971</b>	<b>\$1,496,515</b>	<b>\$121,544</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	975,219	886,379	1,180,525	1,231,311	50,786
Capital Outlay	0	0	65,870	65,870	0
Transfers Out	77,031	86,110	86,464	91,581	5,117
Reserves - Operating	0	0	42,112	64,113	22,001
Reserves - Stability	0	0	0	43,640	43,640
<b>Total Expenditures:</b>	<b>\$1,052,249</b>	<b>\$972,489</b>	<b>\$1,374,971</b>	<b>\$1,496,515</b>	<b>\$121,544</b>

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
RESERVES AT PLEASANT HILL**

**COST CENTER SUMMARY - (9203):**

**TRENDS & ISSUES:**

Reserves 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 2018 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	2,654	3,226	2,230	2,230	0
Miscellaneous Revenues	32	36	0	0	0
Less 5% Statutory Reduction	0	0	-112	-112	0
Other Sources	2	2	0	0	0
Fund Balance	0	0	3,116	4,620	1,504
<b>Total Revenues:</b>	<b>\$2,687</b>	<b>\$3,264</b>	<b>\$5,234</b>	<b>\$6,738</b>	<b>\$1,504</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,562	2,269	4,915	6,443	1,528
Transfers Out	306	307	319	295	-24
<b>Total Expenditures:</b>	<b>\$2,868</b>	<b>\$2,575</b>	<b>\$5,234</b>	<b>\$6,738</b>	<b>\$1,504</b>

**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 2018 is 1.8345 which is anticipated to generate \$4,156 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	3,867	200	4,156	4,156	0
Miscellaneous Revenues	45	11	0	0	0
Less 5% Statutory Reduction	0	0	-208	-208	0
Other Sources	3	3	0	0	0
Fund Balance	0	0	0	1,492	1,492
<b>Total Revenues:</b>	<b>\$3,915</b>	<b>\$214</b>	<b>\$3,948</b>	<b>\$5,440</b>	<b>\$1,492</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,460	2,386	3,444	4,857	1,413
Transfers Out	583	582	504	583	79
<b>Total Expenditures:</b>	<b>\$3,042</b>	<b>\$2,968</b>	<b>\$3,948</b>	<b>\$5,440</b>	<b>\$1,492</b>

**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 2018 is 1.0806 which is anticipated to generate \$ 59,252 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	70,894	74,823	57,955	59,252	1,297
Miscellaneous Revenues	142	209	0	0	0
Less 5% Statutory Reduction	0	0	-2,898	-2,963	-65
Other Sources	38	49	0	0	0
Fund Balance	0	0	12,701	9,867	-2,834
<b>Total Revenues:</b>	<b>\$71,074</b>	<b>\$75,082</b>	<b>\$67,758</b>	<b>\$66,156</b>	<b>-\$1,602</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	62,714	59,574	64,421	63,221	-1,200
Transfers Out	2,950	3,264	3,337	2,935	-402
<b>Total Expenditures:</b>	<b>\$65,664</b>	<b>\$62,837</b>	<b>\$67,758</b>	<b>\$66,156</b>	<b>-\$1,602</b>



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
BELLALAGO**

**COST CENTER SUMMARY - (9207):**

**TRENDS & ISSUES:**

Bellalago MSTU was established through Ordinance No. 03-17 to provide services for repair, maintenance, operation, and improvement of street lighting within the MSTU.

**REVENUES:**

The millage rate for Fiscal Year 2018 is 0.3496 which is anticipated to generate \$ 100,858 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	100,914	113,237	99,292	100,858	1,566
PY Delinquent Ad Valorem Tax	-6	0	0	0	0
Miscellaneous Revenues	250	385	0	0	0
Less 5% Statutory Reduction	0	0	-4,965	-5,043	-78
Other Sources	72	70	0	0	0
Fund Balance	0	0	16,788	14,961	-1,827
<b>Total Revenues:</b>	<b>\$101,229</b>	<b>\$113,692</b>	<b>\$111,115</b>	<b>\$110,776</b>	<b>-\$339</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	101,815	97,328	107,217	107,259	42
Transfers Out	3,738	3,648	3,898	3,517	-381
<b>Total Expenditures:</b>	<b>\$105,552</b>	<b>\$100,975</b>	<b>\$111,115</b>	<b>\$110,776</b>	<b>-\$339</b>

**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 2018 is 3.6633 which is anticipated to generate \$233,137 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	222,909	174,092	233,134	233,137	3
PY Delinquent Ad Valorem Tax	20	0	0	0	0
Miscellaneous Revenues	1,040	919	0	0	0
Less 5% Statutory Reduction	0	0	-11,657	-11,657	0
Other Sources	153	154	0	0	0
Fund Balance	0	0	38,682	51,927	13,245
<b>Total Revenues:</b>	<b>\$224,124</b>	<b>\$175,165</b>	<b>\$260,159</b>	<b>\$273,407</b>	<b>\$13,248</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	185,791	169,944	222,293	232,230	9,937
Transfers Out	18,968	18,926	17,866	21,177	3,311
Reserves - Operating	0	0	20,000	20,000	0
<b>Total Expenditures:</b>	<b>\$204,759</b>	<b>\$188,870</b>	<b>\$260,159</b>	<b>\$273,407</b>	<b>\$13,248</b>

**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 2018 is 0.4184 which is anticipated to generate \$3,897 to provide the above service.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	3,451	3,896	917	3,897	2,980
Miscellaneous Revenues	16	31	0	0	0
Less 5% Statutory Reduction	0	0	-46	-195	-149
Other Sources	2	2	0	0	0
Fund Balance	0	0	2,023	0	-2,023
<b>Total Revenues:</b>	<b>\$3,470</b>	<b>\$3,929</b>	<b>\$2,894</b>	<b>\$3,702</b>	<b>\$808</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	2,800	2,404	2,477	3,289	812
Transfers Out	409	409	417	413	-4
<b>Total Expenditures:</b>	<b>\$3,209</b>	<b>\$2,813</b>	<b>\$2,894</b>	<b>\$3,702</b>	<b>\$808</b>

**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 2018 is 1.9183 which is anticipated to generate \$ 7,555 to provide the above detailed services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	5,369	8,325	7,555	7,555	0
Miscellaneous Revenues	47	79	0	0	0
Less 5% Statutory Reduction	0	0	-378	-378	0
Other Sources	5	4	0	0	0
Fund Balance	0	0	5,771	6,905	1,134
<b>Total Revenues:</b>	<b>\$5,420</b>	<b>\$8,408</b>	<b>\$12,948</b>	<b>\$14,082</b>	<b>\$1,134</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	4,333	4,464	11,521	12,681	1,160
Transfers Out	1,396	1,365	1,427	1,401	-26
<b>Total Expenditures:</b>	<b>\$5,729</b>	<b>\$5,828</b>	<b>\$12,948</b>	<b>\$14,082</b>	<b>\$1,134</b>

**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 2018 was not adopted due to sufficient Fund Balance to provide the above services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Miscellaneous Revenues	120	113	0	0	0
Fund Balance	0	0	8,170	12,506	4,336
<b>Total Revenues:</b>	<b>\$120</b>	<b>\$113</b>	<b>\$8,170</b>	<b>\$12,506</b>	<b>\$4,336</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,094	0	7,670	12,006	4,336
Transfers Out	500	500	500	500	0
<b>Total Expenditures:</b>	<b>\$1,594</b>	<b>\$500</b>	<b>\$8,170</b>	<b>\$12,506</b>	<b>\$4,336</b>

**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 2018 is 3.5272 which is anticipated to generate \$191,416 in revenues to provide the above services and capital projects as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	169,120	165,460	191,417	191,416	-1
PY Delinquent Ad Valorem Tax	2	0	0	0	0
Miscellaneous Revenues	1,921	2,048	0	0	0
Less 5% Statutory Reduction	0	0	-9,571	-9,571	0
Other Sources	107	116	0	0	0
Fund Balance	0	0	137,842	153,399	15,557
<b>Total Revenues:</b>	<b>\$171,150</b>	<b>\$167,624</b>	<b>\$319,688</b>	<b>\$335,244</b>	<b>\$15,556</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	182,521	123,771	214,139	207,363	-6,776
Capital Outlay	0	0	65,870	65,870	0
Transfers Out	17,533	17,762	17,679	18,011	332
Reserves - Operating	0	0	22,000	44,000	22,000
<b>Total Expenditures:</b>	<b>\$200,053</b>	<b>\$141,533</b>	<b>\$319,688</b>	<b>\$335,244</b>	<b>\$15,556</b>

**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 FY 12, 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 2018 is 0.2117 which is anticipated to generate \$ 5,420 in revenues to provide the above services and capital projects as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	6,311	6,509	4,811	5,420	609
PY Delinquent Ad Valorem Tax	0	0	0	0	0
Miscellaneous Revenues	22	31	0	0	0
Less 5% Statutory Reduction	0	0	-241	-271	-30
Other Sources	1	4	0	0	0
Fund Balance	0	0	2,382	1,406	-976
<b>Total Revenues:</b>	<b>\$6,334</b>	<b>\$6,545</b>	<b>\$6,952</b>	<b>\$6,555</b>	<b>-\$397</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	5,395	5,433	5,814	5,447	-367
Transfers Out	1,038	1,134	1,138	1,108	-30
<b>Total Expenditures:</b>	<b>\$6,433</b>	<b>\$6,567</b>	<b>\$6,952</b>	<b>\$6,555</b>	<b>-\$397</b>

**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 2018 is 0.5937 which is anticipated to generate \$ 4,702 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	2,856	4,905	2,845	4,702	1,857
Miscellaneous Revenues	10	22	0	0	0
Less 5% Statutory Reduction	0	0	-142	-235	-93
Other Sources	3	2	0	0	0
Fund Balance	0	0	1,140	868	-272
<b>Total Revenues:</b>	<b>\$2,870</b>	<b>\$4,928</b>	<b>\$3,843</b>	<b>\$5,335</b>	<b>\$1,492</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	3,132	3,093	3,146	4,648	1,502
Transfers Out	698	654	697	687	-10
<b>Total Expenditures:</b>	<b>\$3,830</b>	<b>\$3,747</b>	<b>\$3,843</b>	<b>\$5,335</b>	<b>\$1,492</b>



**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 2018 is 0.4305 which is anticipated to generate \$ 79,118 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	66,711	91,230	70,183	79,118	8,935
PY Delinquent Ad Valorem Tax	0	51	0	0	0
Miscellaneous Revenues	107	274	0	0	0
Less 5% Statutory Reduction	0	0	-3,509	-3,956	-447
Other Sources	52	46	0	0	0
Fund Balance	0	0	15,753	8,855	-6,898
<b>Total Revenues:</b>	<b>\$66,871</b>	<b>\$91,600</b>	<b>\$82,427</b>	<b>\$84,017</b>	<b>\$1,590</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	76,054	75,295	79,743	81,684	1,941
Transfers Out	2,361	2,171	2,684	2,333	-351
<b>Total Expenditures:</b>	<b>\$78,415</b>	<b>\$77,465</b>	<b>\$82,427</b>	<b>\$84,017</b>	<b>\$1,590</b>

**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 2018 is 1.1549 which is anticipated to generate \$4,948 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	5,363	400	2,639	4,948	2,309
Miscellaneous Revenues	87	23	0	0	0
Less 5% Statutory Reduction	0	0	-132	-247	-115
Other Sources	4	4	0	0	0
Fund Balance	0	0	1,992	0	-1,992
<b>Total Revenues:</b>	<b>\$5,454</b>	<b>\$427</b>	<b>\$4,499</b>	<b>\$4,701</b>	<b>\$202</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	3,966	3,996	3,991	4,102	111
Transfers Out	614	613	508	599	91
<b>Total Expenditures:</b>	<b>\$4,580</b>	<b>\$4,609</b>	<b>\$4,499</b>	<b>\$4,701</b>	<b>\$202</b>

**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 2018 is 2.4298 which is anticipated to generate \$2,769 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	797	1,644	2,769	2,769	0
Miscellaneous Revenues	10	20	0	0	0
Less 5% Statutory Reduction	0	0	-138	-138	0
Other Sources	1	1	0	0	0
Fund Balance	0	0	0	3,243	3,243
<b>Total Revenues:</b>	<b>\$807</b>	<b>\$1,665</b>	<b>\$2,631</b>	<b>\$5,874</b>	<b>\$3,243</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,327	33	2,346	5,569	3,223
Transfers Out	267	267	285	305	20
<b>Total Expenditures:</b>	<b>\$1,594</b>	<b>\$300</b>	<b>\$2,631</b>	<b>\$5,874</b>	<b>\$3,243</b>

**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 2018 is 0.2503 which is anticipated to generate \$11,813 in revenues to provide the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	11,772	9,431	4,905	11,813	6,908
Miscellaneous Revenues	91	71	0	0	0
Less 5% Statutory Reduction	0	0	-245	-591	-346
Other Sources	7	8	0	0	0
Fund Balance	0	0	5,774	0	-5,774
<b>Total Revenues:</b>	<b>\$11,870</b>	<b>\$9,511</b>	<b>\$10,434</b>	<b>\$11,222</b>	<b>\$788</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	10,198	9,939	9,484	10,235	751
Transfers Out	980	1,000	950	987	37
<b>Total Expenditures:</b>	<b>\$11,178</b>	<b>\$10,940</b>	<b>\$10,434</b>	<b>\$11,222</b>	<b>\$788</b>

**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 Kings Crest Road between lots 1 and 44 (Kings Crest Phase I, plat book 6, page 20 OROC), as well as maintenance and furnishing electricity for street lighting.

**REVENUES:**

The millage rate for Fiscal Year 2018 is 1.4798 which is anticipated to generate \$ 15,388 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	9,823	7,542	15,388	15,388	0
Miscellaneous Revenues	59	16	0	0	0
Less 5% Statutory Reduction	0	0	-769	-769	0
Other Sources	6	7	0	0	0
Fund Balance	0	0	1,160	2,578	1,418
<b>Total Revenues:</b>	<b>\$9,888</b>	<b>\$7,565</b>	<b>\$15,779</b>	<b>\$17,197</b>	<b>\$1,418</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	9,566	10,250	14,119	15,389	1,270
Transfers Out	1,686	1,709	1,660	1,808	148
<b>Total Expenditures:</b>	<b>\$11,252</b>	<b>\$11,960</b>	<b>\$15,779</b>	<b>\$17,197</b>	<b>\$1,418</b>

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
ROYAL OAKS 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 2018 is 0.6506 which is anticipated to generate \$1,533 in revenues to provide the above services as well as Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	123	1,799	1,533	1,533	0
Miscellaneous Revenues	5	11	0	0	0
Less 5% Statutory Reduction	0	0	-77	-77	0
Other Sources	1	0	0	0	0
Fund Balance	0	0	0	149	149
<b>Total Revenues:</b>	<b>\$130</b>	<b>\$1,810</b>	<b>\$1,456</b>	<b>\$1,605</b>	<b>\$149</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	1,173	1,165	1,166	1,322	156
Transfers Out	295	255	290	283	-7
<b>Total Expenditures:</b>	<b>\$1,468</b>	<b>\$1,420</b>	<b>\$1,456</b>	<b>\$1,605</b>	<b>\$149</b>

**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 2018 is 0.7864 which is anticipated to generate \$ 87,601 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	60,678	8,224	86,070	87,601	1,531
Miscellaneous Revenues	1,074	345	0	0	0
Less 5% Statutory Reduction	0	0	-4,304	-4,380	-76
Other Sources	67	42	0	0	0
Fund Balance	0	0	30,820	37,650	6,830
<b>Total Revenues:</b>	<b>\$61,819</b>	<b>\$8,611</b>	<b>\$112,586</b>	<b>\$120,871</b>	<b>\$8,285</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	75,577	77,842	110,412	117,119	6,707
Transfers Out	4,095	3,289	2,174	3,752	1,578
<b>Total Expenditures:</b>	<b>\$79,672</b>	<b>\$81,131</b>	<b>\$112,586</b>	<b>\$120,871</b>	<b>\$8,285</b>

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
RAIN TREE PARK**

**COST CENTER SUMMARY - (9266):**

**TRENDS & ISSUES:**

Raintree Park MSTU was established through an unnumbered resolution dated July 1, 1991 to provide maintenance of the dedicated stormwater management system. This include dedicated drainage easements (excluding conservation tracts), 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 2018 is 1.4772 which is anticipated to generate \$ 63,860 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	47,660	47,521	61,999	63,860	1,861
Miscellaneous Revenues	336	358	0	0	0
Less 5% Statutory Reduction	0	0	-3,100	-3,193	-93
Other Sources	35	33	0	0	0
Fund Balance	0	0	24,929	39,359	14,430
<b>Total Revenues:</b>	<b>\$48,031</b>	<b>\$47,911</b>	<b>\$83,828</b>	<b>\$100,026</b>	<b>\$16,198</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	42,145	38,553	80,821	53,025	-27,796
Transfers Out	3,091	3,014	3,007	3,361	354
Reserves - Stability	0	0	0	43,640	43,640
<b>Total Expenditures:</b>	<b>\$45,236</b>	<b>\$41,567</b>	<b>\$83,828</b>	<b>\$100,026</b>	<b>\$16,198</b>



**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
INTERCESSION CTY 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 2018 is 0.8451 which is anticipated to generate \$ 10,359 in revenues to provide the above service.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	10,191	12,071	7,861	10,359	2,498
PY Delinquent Ad Valorem Tax	41	39	0	0	0
Miscellaneous Revenues	68	100	0	0	0
Less 5% Statutory Reduction	0	0	-393	-518	-125
Other Sources	6	7	0	0	0
Fund Balance	0	0	2,420	0	-2,420
<b>Total Revenues:</b>	<b>\$10,306</b>	<b>\$12,217</b>	<b>\$9,888</b>	<b>\$9,841</b>	<b>-\$47</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	8,928	8,594	8,286	8,284	-2
Transfers Out	910	1,565	1,602	1,557	-45
<b>Total Expenditures:</b>	<b>\$9,839</b>	<b>\$10,158</b>	<b>\$9,888</b>	<b>\$9,841</b>	<b>-\$47</b>

**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 2018 is 0.3985 which is anticipated to generate \$1,585 in revenues to provide the above service.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	888	1,850	420	1,585	1,165
Miscellaneous Revenues	7	13	0	0	0
Less 5% Statutory Reduction	0	0	-21	-79	-58
Other Sources	1	1	0	0	0
Fund Balance	0	0	1,000	0	-1,000
<b>Total Revenues:</b>	<b>\$896</b>	<b>\$1,864</b>	<b>\$1,399</b>	<b>\$1,506</b>	<b>\$107</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,080	1,153	1,225	1,340	115
Transfers Out	155	154	174	166	-8
<b>Total Expenditures:</b>	<b>\$1,234</b>	<b>\$1,307</b>	<b>\$1,399</b>	<b>\$1,506</b>	<b>\$107</b>

**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 2018 is 0.3507 which is anticipated to generate \$ 5,313 in revenues to provide the above service.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	2,300	5,190	2,551	5,313	2,762
Miscellaneous Revenues	20	24	0	0	0
Less 5% Statutory Reduction	0	0	-128	-266	-138
Other Sources	4	2	0	0	0
Fund Balance	0	0	2,118	0	-2,118
<b>Total Revenues:</b>	<b>\$2,324</b>	<b>\$5,216</b>	<b>\$4,541</b>	<b>\$5,047</b>	<b>\$506</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	3,871	4,364	4,054	4,564	510
Transfers Out	495	426	487	483	-4
<b>Total Expenditures:</b>	<b>\$4,366</b>	<b>\$4,790</b>	<b>\$4,541</b>	<b>\$5,047</b>	<b>\$506</b>

**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 2018 is 0.4491 which is anticipated to generate \$11,677 in revenues to provide the above service. Also Fund Balance provides the additional revenue needed to provide services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	0	13,353	7,774	11,677	3,903
Miscellaneous Revenues	18	52	0	0	0
Less 5% Statutory Reduction	0	0	-389	-584	-195
Fund Balance	0	0	3,635	1,074	-2,561
<b>Total Revenues:</b>	<b>\$18</b>	<b>\$13,405</b>	<b>\$11,020</b>	<b>\$12,167</b>	<b>\$1,147</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	9,871	8,974	9,327	10,524	1,197
Transfers Out	1,410	1,410	1,693	1,643	-50
<b>Total Expenditures:</b>	<b>\$11,281</b>	<b>\$10,384</b>	<b>\$11,020</b>	<b>\$12,167</b>	<b>\$1,147</b>

**FUND 152-MUNI SVCS TAX UNITS MSTU FUND  
WESTMINSTER GARDENS**

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**COST CENTER SUMMARY - (9279):**

**TRENDS & ISSUES:**

Westminster Gardens MSTU was established through an unnumbered resolution dated February 24, 1992 and amended by an unnumbered resolution adopted on 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:**

A millage rate for Fiscal Year 2018 was not adopted due to sufficient Fund Balance \$8,198 to provide services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	101	97	0	0	0
Fund Balance	0	0	8,303	8,198	-105
<b>Total Revenues:</b>	<b>\$101</b>	<b>\$97</b>	<b>\$8,303</b>	<b>\$8,198</b>	<b>-\$105</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	237	236	8,303	8,198	-105
<b>Total Expenditures:</b>	<b>\$237</b>	<b>\$236</b>	<b>\$8,303</b>	<b>\$8,198</b>	<b>-\$105</b>

**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 2018 is 0.4754 which is anticipated to generate \$ 17,888 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	15,137	19,965	16,740	17,888	1,148
Miscellaneous Revenues	39	70	0	0	0
Less 5% Statutory Reduction	0	0	-837	-894	-57
Other Sources	10	10	0	0	0
Fund Balance	0	0	3,388	2,203	-1,185
<b>Total Revenues:</b>	<b>\$15,186</b>	<b>\$20,046</b>	<b>\$19,291</b>	<b>\$19,197</b>	<b>-\$94</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	17,272	17,440	18,369	18,339	-30
Transfers Out	817	821	922	858	-64
<b>Total Expenditures:</b>	<b>\$18,089</b>	<b>\$18,262</b>	<b>\$19,291</b>	<b>\$19,197</b>	<b>-\$94</b>

**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 2018 is 0.3045 which is anticipated to generate \$ 1,366 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	1,276	1,231	1,366	1,366	0
Miscellaneous Revenues	13	14	0	0	0
Less 5% Statutory Reduction	0	0	-68	-68	0
Other Sources	1	1	0	0	0
Fund Balance	0	0	1,200	1,413	213
<b>Total Revenues:</b>	<b>\$1,290</b>	<b>\$1,246</b>	<b>\$2,498</b>	<b>\$2,711</b>	<b>\$213</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	771	743	2,247	2,458	211
Transfers Out	257	252	251	253	2
<b>Total Expenditures:</b>	<b>\$1,028</b>	<b>\$995</b>	<b>\$2,498</b>	<b>\$2,711</b>	<b>\$213</b>

**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 2018 is 1.0045 which is anticipated to generate \$ 28,732 in revenues to provide the above detailed services. Also, Fund Balance provides the additional revenue needed to provide services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	32,787	21,331	27,444	28,732	1,288
PY Delinquent Ad Valorem Tax	0	-107	0	0	0
Miscellaneous Revenues	170	86	0	0	0
Less 5% Statutory Reduction	0	0	-1,372	-1,437	-65
Other Sources	16	23	0	0	0
Fund Balance	0	0	6,048	6,166	118
<b>Total Revenues:</b>	<b>\$32,973</b>	<b>\$21,333</b>	<b>\$32,120</b>	<b>\$33,461</b>	<b>\$1,341</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	24,366	23,991	28,951	30,169	1,218
Transfers Out	3,227	3,414	3,169	3,292	123
<b>Total Expenditures:</b>	<b>\$27,592</b>	<b>\$27,405</b>	<b>\$32,120</b>	<b>\$33,461</b>	<b>\$1,341</b>



**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 2018 is 2.7632 which is anticipated to generate \$122,978 in revenues to provide the above services and capital project. Also, Fund Balance provides the additional revenue needed to provide services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	117,363	127,021	98,443	122,978	24,535
PY Delinquent Ad Valorem Tax	-41,069	-265	0	0	0
Miscellaneous Revenues	104	572	0	0	0
Less 5% Statutory Reduction	0	0	-4,922	-6,149	-1,227
Transfers In	50,788	0	0	0	0
Other Sources	65	44	0	0	0
Fund Balance	0	0	28,634	11,956	-16,678
<b>Total Revenues:</b>	<b>\$127,251</b>	<b>\$127,373</b>	<b>\$122,155</b>	<b>\$128,785</b>	<b>\$6,630</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	97,035	96,579	105,843	112,702	6,859
Transfers Out	5,920	14,972	16,312	16,083	-229
<b>Total Expenditures:</b>	<b>\$102,955</b>	<b>\$111,552</b>	<b>\$122,155</b>	<b>\$128,785</b>	<b>\$6,630</b>

**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.

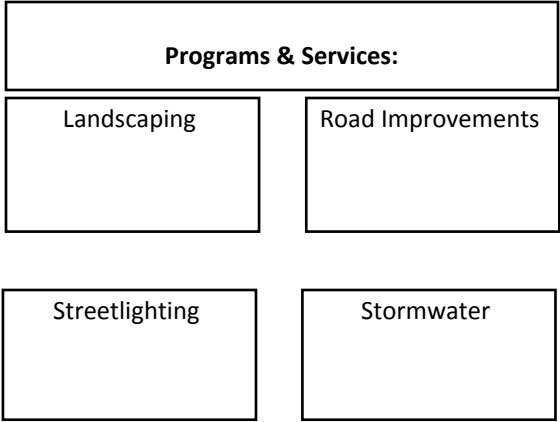
**REVENUES:**

The millage rate for Fiscal Year 2018 is 1.3791 which is anticipated to generate \$84,537 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed for the above services.

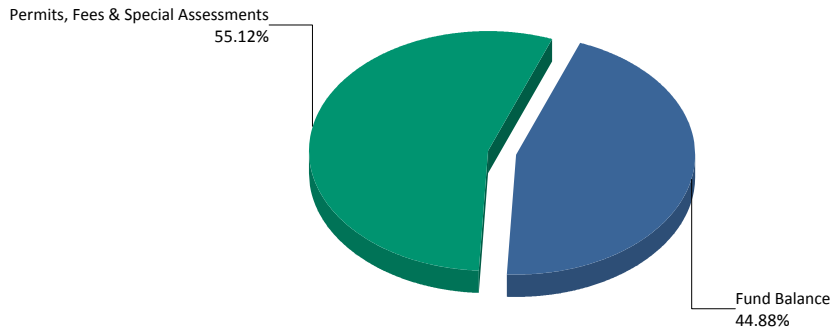
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Current Ad Valorem Taxes	34,165	47,509	38,988	84,537	45,549
Miscellaneous Revenues	58	149	0	0	0
Less 5% Statutory Reduction	0	0	-1,949	-4,227	-2,278
Other Sources	27	24	0	0	0
Fund Balance	0	0	10,256	9,725	-531
<b>Total Revenues:</b>	<b>\$34,249</b>	<b>\$47,681</b>	<b>\$47,295</b>	<b>\$90,035</b>	<b>\$42,740</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	37,168	36,566	44,781	86,844	42,063
Transfers Out	2,333	2,229	2,514	3,191	677
<b>Total Expenditures:</b>	<b>\$39,501</b>	<b>\$38,795</b>	<b>\$47,295</b>	<b>\$90,035</b>	<b>\$42,740</b>

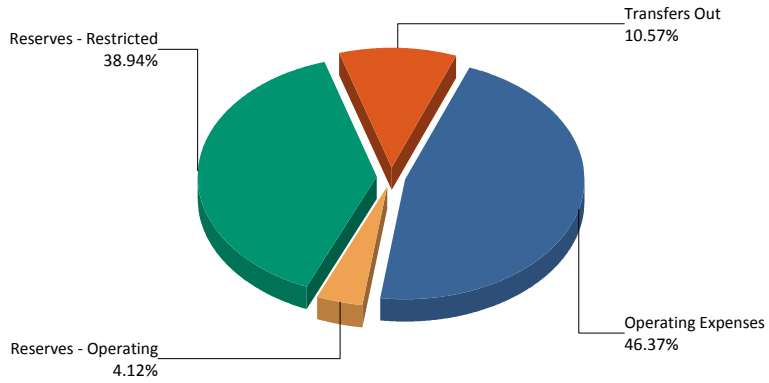
**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND**



**Revenues**



**Expenditures**



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 FY18 budgeted amounts are based on current year 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 an increase of 30.2%.

**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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	33,015	34,070	35,438	43,723	8,285
Miscellaneous Revenues	246	235	0	0	0
Less 5% Statutory Reduction	0	0	-1,771	-2,186	-415
Fund Balance	0	0	25,571	35,599	10,028
<b>Total Revenues:</b>	<b>\$33,261</b>	<b>\$34,305</b>	<b>\$59,238</b>	<b>\$77,136</b>	<b>\$17,898</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	24,800	25,985	29,916	35,769	5,853
Transfers Out	8,002	8,052	8,102	8,157	55
Reserves - Operating	0	0	3,154	3,175	21
Reserves - Restricted	0	0	18,066	30,035	11,969
<b>Total Expenditures:</b>	<b>\$32,802</b>	<b>\$34,037</b>	<b>\$59,238</b>	<b>\$77,136</b>	<b>\$17,898</b>

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND  
CANE BREAK MSBU**

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**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 2018 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	6,281	5,764	5,583	5,583	0
Miscellaneous Revenues	33	30	0	0	0
Less 5% Statutory Reduction	0	0	-279	-279	0
Fund Balance	0	0	2,040	2,061	21
<b>Total Revenues:</b>	<b>\$6,313</b>	<b>\$5,794</b>	<b>\$7,344</b>	<b>\$7,365</b>	<b>\$21</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	4,534	4,139	5,844	5,865	21
Transfers Out	1,500	1,500	1,500	1,500	0
<b>Total Expenditures:</b>	<b>\$6,034</b>	<b>\$5,639</b>	<b>\$7,344</b>	<b>\$7,365</b>	<b>\$21</b>

**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 2018 is \$36.24 per platted lot, which is anticipated to generate \$1,957 in revenues to provide the above services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	570	2,135	1,957	1,957	0
Miscellaneous Revenues	7	11	0	0	0
Less 5% Statutory Reduction	0	0	-98	-98	0
<b>Total Revenues:</b>	<b>\$577</b>	<b>\$2,146</b>	<b>\$1,859</b>	<b>\$1,859</b>	<b>\$0</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Operating Expenses	1,179	1,590	1,359	1,359	0
Transfers Out	500	500	500	500	0
<b>Total Expenditures:</b>	<b>\$1,679</b>	<b>\$2,090</b>	<b>\$1,859</b>	<b>\$1,859</b>	<b>\$0</b>

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND  
FANNIE BASS**

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**COST CENTER SUMMARY - (9288):**

**TRENDS & ISSUES:**

Fannie 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 2018 as there are sufficient funds available in Fund Balance to provide the required services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	22	21	0	0	0
Fund Balance	0	0	3,154	3,175	21
<b>Total Revenues:</b>	<b>\$22</b>	<b>\$21</b>	<b>\$3,154</b>	<b>\$3,175</b>	<b>\$21</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Reserves - Operating	0	0	3,154	3,175	21
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,154</b>	<b>\$3,175</b>	<b>\$21</b>

**FUND 153-MUNI SVCS BENEFIT UNITS MSBU FUND  
FOUNTAINS AT 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 2018 is \$287.02 per platted lot, which is anticipated to generate \$27,554 in revenues to provide the above services. Also, Fund Balance provides the additional revenue needed to provide services.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	17,867	17,874	19,269	27,554	8,285
Miscellaneous Revenues	107	76	0	0	0
Less 5% Statutory Reduction	0	0	-963	-1,378	-415
Fund Balance	0	0	5,734	3,696	-2,038
<b>Total Revenues:</b>	<b>\$17,974</b>	<b>\$17,949</b>	<b>\$24,040</b>	<b>\$29,872</b>	<b>\$5,832</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b><u>Expenditures</u></b>					
Operating Expenses	18,620	20,091	22,540	28,372	5,832
Transfers Out	1,500	1,500	1,500	1,500	0
<b>Total Expenditures:</b>	<b>\$20,120</b>	<b>\$21,591</b>	<b>\$24,040</b>	<b>\$29,872</b>	<b>\$5,832</b>



**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. Additionally, Resolution 16-161R authorized the imposition of a special assessment for road improvements and resurfacing for lot #17. 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 budgeted reserves are for the debt payments and the resurfacing improvement planned for year eight.

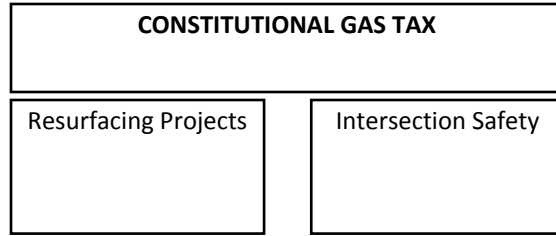
**REVENUES:**

The non-ad valorem assessment Road Improvement & Resurfacing rate for Fiscal Year 2018 is \$1,049.91 per platted lot, Lot #17 at a rate of \$1,757.95. Also, Fund Balance provides funding for future planned resurfacing improvements.

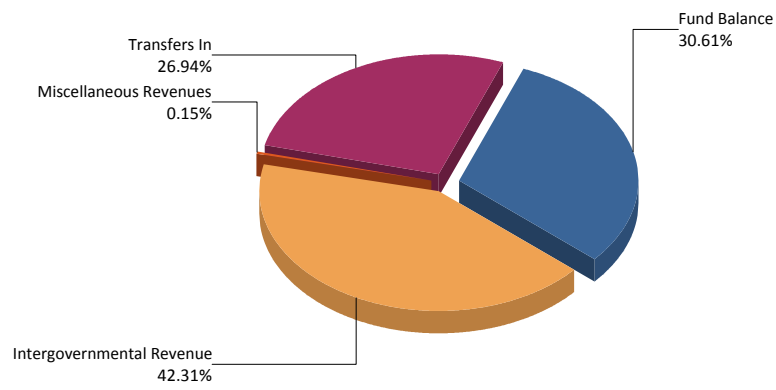
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	8,297	8,297	8,629	8,629	0
Miscellaneous Revenues	77	98	0	0	0
Less 5% Statutory Reduction	0	0	-431	-431	0
Fund Balance	0	0	14,643	26,667	12,024
<b>Total Revenues:</b>	<b>\$8,374</b>	<b>\$8,395</b>	<b>\$22,841</b>	<b>\$34,865</b>	<b>\$12,024</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	468	166	173	173	0
Transfers Out	4,502	4,552	4,602	4,657	55
Reserves - Restricted	0	0	18,066	30,035	11,969
<b>Total Expenditures:</b>	<b>\$4,970</b>	<b>\$4,718</b>	<b>\$22,841</b>	<b>\$34,865</b>	<b>\$12,024</b>

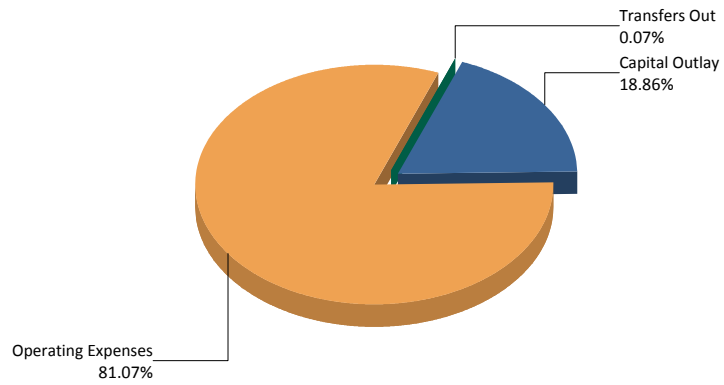
**FUND 154-CONSTITUTIONAL GAS TAX FUND**



**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 \$8,050,000, 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.

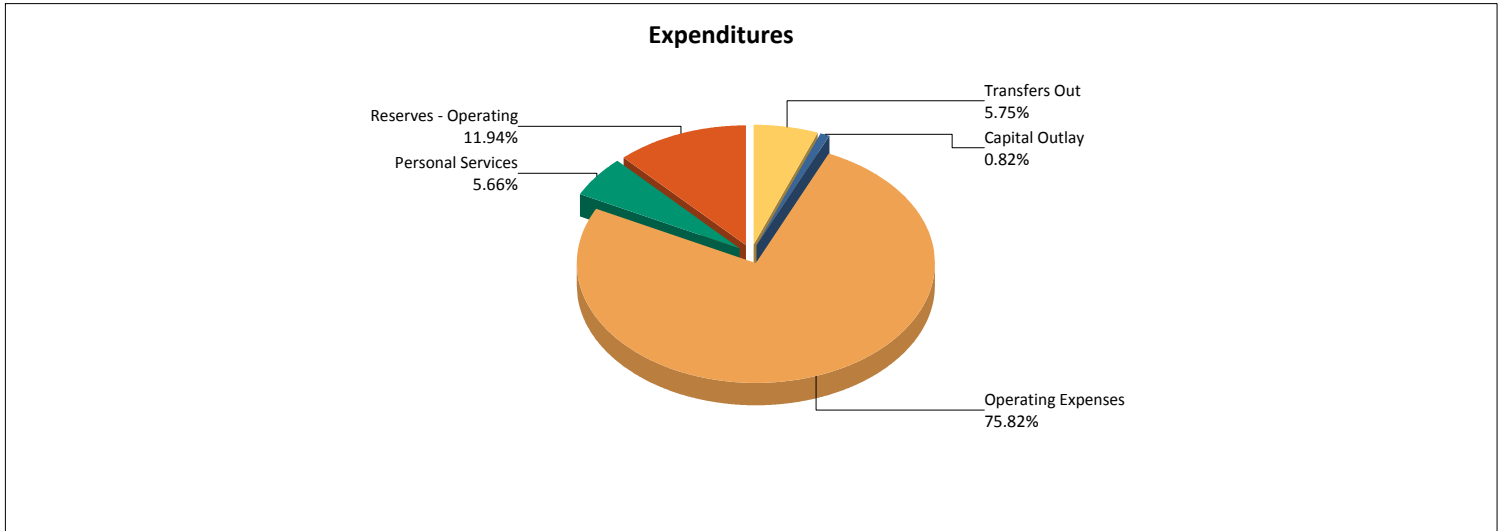
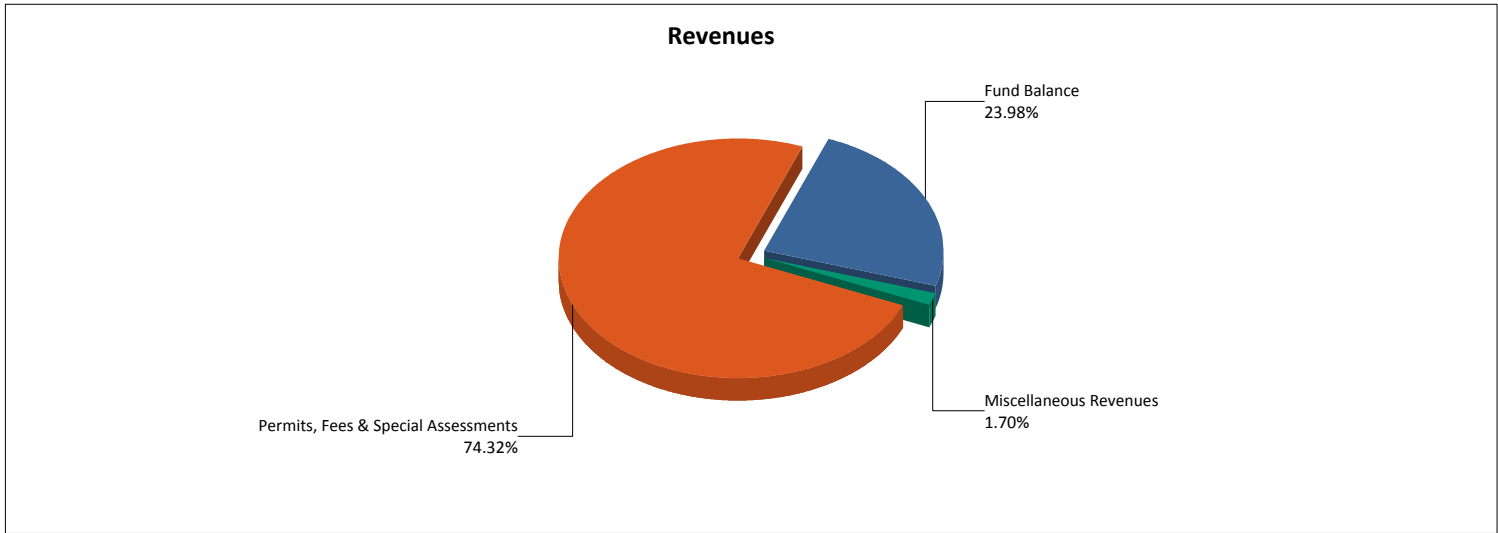
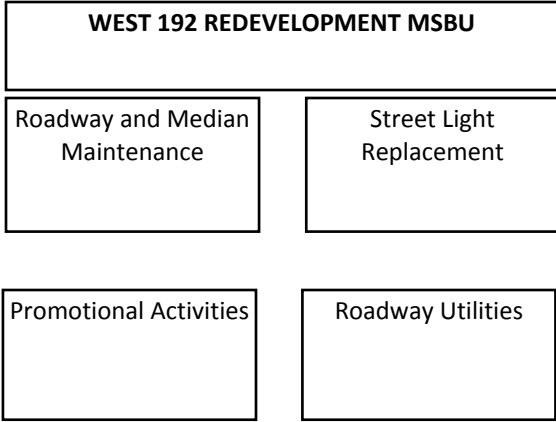
**REVENUES:**

The major revenue source is the 2 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Department of Revenue. Transfers In total \$2,732,832 from General Fund (Fund 001) as the revenue generated in this Fund is not sufficient to cover operating costs.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	4,030,324	4,100,006	4,173,813	4,292,348	118,535
Miscellaneous Revenues	22,075	14,687	0	14,994	14,994
Less 5% Statutory Reduction	0	0	-208,691	-215,367	-6,676
Transfers In	4,772,929	4,195,685	4,232,832	2,732,832	-1,500,000
Fund Balance	0	0	1,488,431	3,105,245	1,616,814
<b>Total Revenues:</b>	<b>\$8,825,328</b>	<b>\$8,310,378</b>	<b>\$9,686,385</b>	<b>\$9,930,052</b>	<b>\$243,667</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	6,784,134	8,175,332	7,529,693	8,050,000	520,307
Capital Outlay	1,243,961	1,354,765	2,149,793	1,873,153	-276,640
Transfers Out	5,338	6,899	6,899	6,899	0
<b>Total Expenditures:</b>	<b>\$8,033,433</b>	<b>\$9,536,997</b>	<b>\$9,686,385</b>	<b>\$9,930,052</b>	<b>\$243,667</b>

**FUND 155-WEST 192 MSBU PHASE I**



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 2.6 FTEs which is an increase of .15 FTEs from the FY17 Adopted Budget due to the following: New Senior Administrative Assistant position (+.50 FTE) which is split funded with Fund 150 – West 192 Development Authority, the partial reallocation of the Strategic Initiative Planner II (+.05 FTE) and Strategic Initiatives Director (+.10 FTE) positions from Fund 407 – Osceola Parkway and the partial reallocation of the Mowing & Landscaping Inspector (-.50 FTE) position to Fund 407 – Osceola Parkway. Personal Services increased due to the FTE increase as well as a 3% across the board raise for eligible non IAFF employees and employee plan selections. Operating Expenses increased 12.3% primarily due to increased costs for Repairs & Maintenance Services needed for FY18. Capital Outlay provides funding for replacement vehicles which are split funded with Fund 407 – Osceola Parkway and Fund 150 – West 192 Development Authority. Transfers Out includes funds for the General Fund cost allocation plan.

**REVENUES:**

Revenue is provided primarily from the Special Assessments and also includes Interest and Fund Balance.

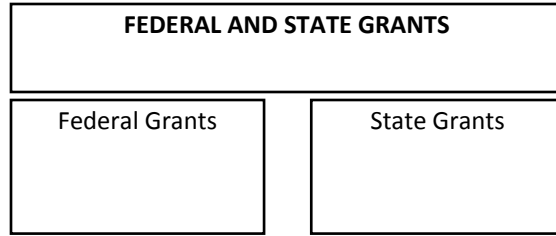
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	2,369,243	2,256,603	2,467,577	2,840,254	372,677
Miscellaneous Revenues	269,837	259,784	104,758	65,160	-39,598
Less 5% Statutory Reduction	0	0	-128,617	-145,271	-16,654
Transfers In	9,261	0	0	0	0
Other Sources	39,477	209,735	0	0	0
Fund Balance	0	0	1,909,402	916,396	-993,006
<b>Total Revenues:</b>	<b>\$2,687,818</b>	<b>\$2,726,123</b>	<b>\$4,353,120</b>	<b>\$3,676,539</b>	<b>\$-676,581</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	148,022	159,698	162,426	208,246	45,820
Operating Expenses	2,083,337	2,175,450	2,482,059	2,787,628	305,569
Capital Outlay	188,965	17,892	1,500	30,000	28,500
Transfers Out	55,450	102,327	91,910	211,577	119,667
Reserves - Operating	0	0	665,031	439,088	-225,943
Reserves - Stability	0	0	950,194	0	-950,194
<b>Total Expenditures:</b>	<b>\$2,475,774</b>	<b>\$2,455,367</b>	<b>\$4,353,120</b>	<b>\$3,676,539</b>	<b>\$-676,581</b>

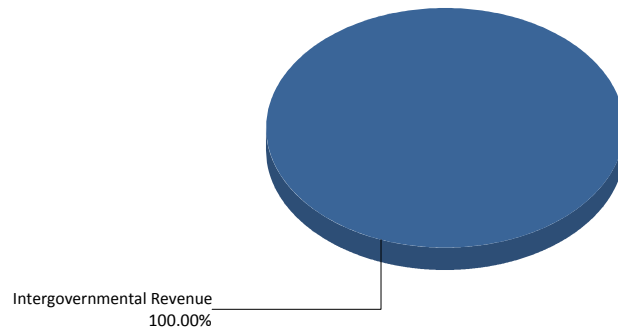
**PERSONNEL**

	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 -FY17:
Full Time:	3.15	2.40	2.45	2.60	0.15
<b>Total Personnel:</b>	<b>3.15</b>	<b>2.40</b>	<b>2.45</b>	<b>2.60</b>	<b>0.15</b>

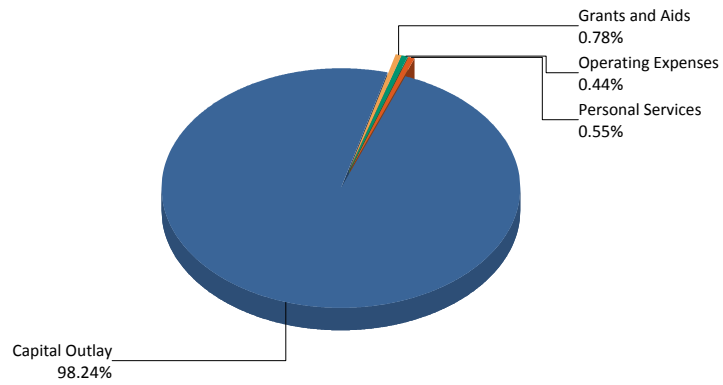
**FUND 156-FEDERAL AND STATE GRANTS FUND**



**Revenues**



**Expenditures**



FUND 156-FEDERAL AND STATE GRANTS FUND

**FUND SUMMARY:**

**TRENDS & ISSUES:**

In prior years grants were budgeted in the department with the responsibility for management of the grants. However, due to the restructuring of grant accounts, all reoccurring grants are budgeted in this Fund to allow for improved management. This Fund supports 4 FTEs, which remains unchanged from the FY17 Adopted Budget. Operating Expenses decreased 28.75% from the FY17 Adopted Budget based on adjustments to various grants. Capital Outlay increased due to anticipated grant awards for Landscape for East and West 192, ATMS Phase 4, County Sidewalks/Trails, for the Safe Route to Schools (SRTS) Program, Hoagland Phase 2 & 3, Poinciana Blvd at Siesta Lago, Economic Development Administration, W192 BRT, and Economic Development Administration (EDA). Grants & Aids increased due to funding for the Antiterrorism and Emergency Assistance Program (AEAP) Grant as well as re-establishing and appropriating the prior year balance of the JAG Direct Grant.

**REVENUES:**

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

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Intergovernmental Revenue	2,488,587	2,345,272	25,631,777	42,741,058	17,109,281
Miscellaneous Revenues	0	512	0	0	0
<b>Total Revenues:</b>	<b>\$2,488,587</b>	<b>\$2,345,784</b>	<b>\$25,631,777</b>	<b>\$42,741,058</b>	<b>\$17,109,281</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	157,871	174,708	223,974	235,139	11,165
Operating Expenses	148,194	692,900	260,941	185,926	-75,015
Capital Outlay	2,018,654	1,374,634	25,027,311	41,987,996	16,960,685
Grants and Aids	109,684	41,722	90,036	331,997	241,961
Transfers Out	54,184	61,820	29,515	0	-29,515
<b>Total Expenditures:</b>	<b>\$2,488,587</b>	<b>\$2,345,784</b>	<b>\$25,631,777</b>	<b>\$42,741,058</b>	<b>\$17,109,281</b>

<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	3.00	3.00	4.00	4.00	0.00
Part Time:	0.50	0.50	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>3.50</b>	<b>3.50</b>	<b>4.00</b>	<b>4.00</b>	<b>0.00</b>

**FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS**  
**Intergovernmental Communications**

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**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: FY(16-17)**

**Accomplishment #1:**

Phase 2 of radio communications system upgrade

- Radio Service staff has continued meetings with all Public Works radio system users to update them on the analog to digital cutover date of January 1, 2018. It appears that agencies have already or are planning to purchase of P25 capable radios.

**Accomplishment #2:**

Intergovernmental Communications Department has completed roughly 60% of data cleanup within our main database, the Mission Critical Management (MCM) asset system.

**Accomplishment #3:**

Two additional channels on the 800 MHz radio system have been migrated from analog to digital operation, leaving only four analog channels on the system.

**Accomplishment #4:**

All of the Kissimmee Utility Authority users have been successfully migrated from analog to the P25 digital portion of our radio system.

**Accomplishment #5:**

All of the Toho Water Authority maintenance users have been successfully migrated from analog to the P25 digital portion of our radio system. Toho SCADA radios have also vacated the system.

**Accomplishment #6:**

The radio system has been successfully upgraded to the version 7.17 platform.



## **STRATEGIC OBJECTIVES: FY(17-18)**

### **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.
- Planning for the install and startup of the 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
- Continue quarterly Radio User Group meetings with our partners to discuss any issues they may have.

### **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

### **Strategic Objective #4:**

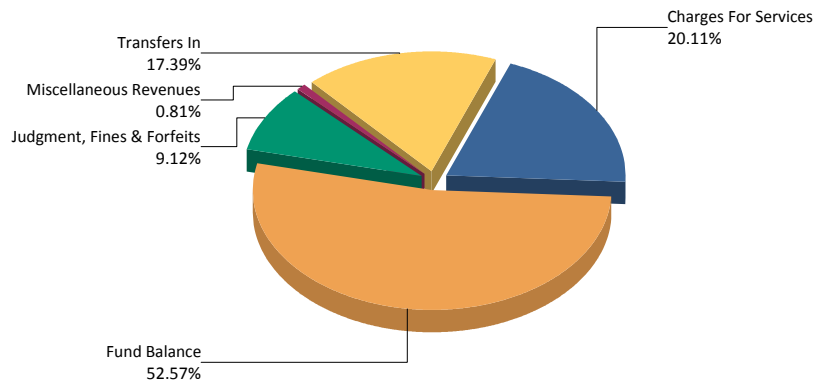
Implement the transition of all County Public Works, Sheriff's Office, County Fire, County Animal Services, County Emergency Management, Health Department and Council on Aging to newly purchased radios per the County Board of Commissioners. Migration to the digital portion of the radio system for all Public Works users will also be incorporated in this effort.

# FUND 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

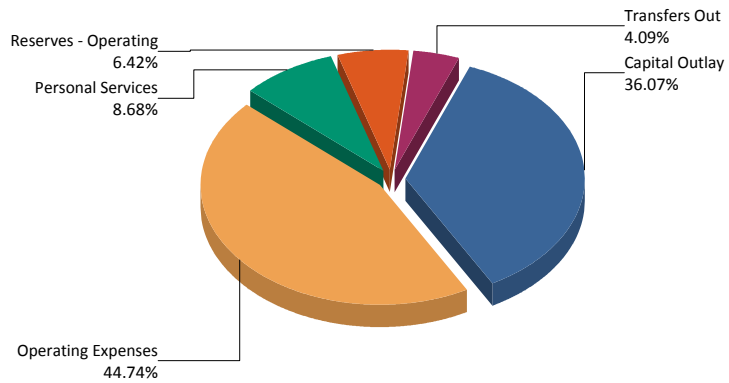
## INTERGOVERNMENTAL RADIO COMMUNICATIONS

Maintain the 800MHz Radio System

### Revenues



### Expenditures



**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, the School District and the County for public safety and supporting agency communications. This Fund includes the following cost centers, 1247 - IT Infrastructure, 4125 - Facilities Management and 9820 - Countywide Communications. This Fund supports 3.35 FTEs which is a decrease of .05 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Radio Communications Service Technician position to IT Infrastructure in the General Fund. Personal Services increased due a 3% across the board raise for eligible non IAFF employees as well as benefit cost and employee plan selections. Operating Expenses decreased primarily due to a reduction of Contractual Services for outside radio programming services not needed in FY18 due to the new Motorola Lease Agreement. Capital Outlay includes funding for the Tower Site D Relocation project and Communication Tower Site "A" Generator Replacement. Transfers Out includes funds for the General Fund cost allocation plan. Reserves have been established in accordance with Budget Policy.

**REVENUES:**

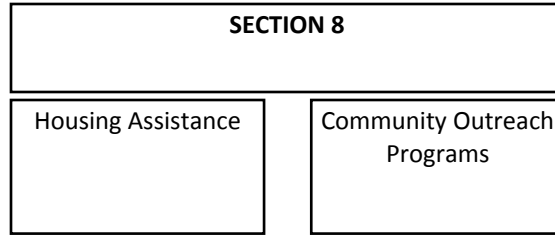
Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from interlocal agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority 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 Interest and Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	544,764	457,934	746,330	787,621	41,291
Judgment, Fines & Forfeits	544,278	482,010	544,278	357,148	-187,130
Miscellaneous Revenues	32,826	35,425	27,244	31,657	4,413
Less 5% Statutory Reduction	0	0	-65,893	-58,821	7,072
Transfers In	735,568	667,583	1,068,281	681,268	-387,013
Fund Balance	0	0	2,156,928	2,059,212	-97,716
<b>Total Revenues:</b>	<b>\$1,857,436</b>	<b>\$1,642,952</b>	<b>\$4,477,168</b>	<b>\$3,858,085</b>	<b>\$-619,083</b>

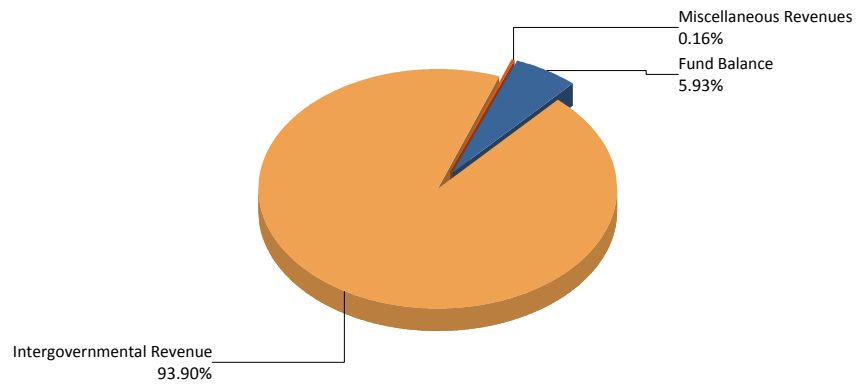
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	204,319	224,041	293,459	334,705	41,246
Operating Expenses	1,498,939	1,245,574	1,917,892	1,726,242	-191,650
Capital Outlay	0	0	1,386,599	1,391,600	5,001
Transfers Out	91,663	99,837	126,530	157,917	31,387
Reserves - Operating	0	0	534,294	247,621	-286,673
Reserves - Stability	0	0	218,394	0	-218,394
<b>Total Expenditures:</b>	<b>\$1,794,921</b>	<b>\$1,569,453</b>	<b>\$4,477,168</b>	<b>\$3,858,085</b>	<b>\$-619,083</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	2.20	2.40	3.40	3.35	-0.05
<b>Total Personnel:</b>	<b>2.20</b>	<b>2.40</b>	<b>3.40</b>	<b>3.35</b>	<b>-0.05</b>

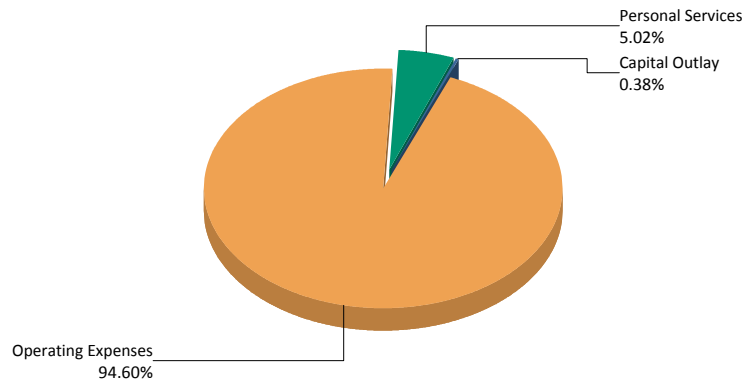
**FUND 168-SECTION 8 FUND**



**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). 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 11.65 FTEs which is an increase of 1.05 FTEs due to the new Self Sufficiency Specialist position and the partial reallocation of the Compliance Analyst position (.05 FTE) from Human Services in the General Fund. Personal Services increased due to FTE changes, a 3% 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 the cost of portable vouchers with an offsetting reduction to local vouchers which the County is obligated to pay under this program.

**REVENUES:**

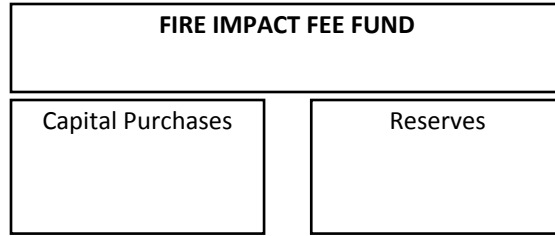
Revenues are received from the Department of Housing & Urban Development (HUD) on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue sources are Interest and Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Intergovernmental Revenue	11,954,208	13,181,670	13,269,624	13,918,320	648,696
Miscellaneous Revenues	14,203	54,140	1,200	24,040	22,840
Less 5% Statutory Reduction	0	0	-60	-1,202	-1,142
Transfers In	5,822	0	0	0	0
Fund Balance	0	0	1,375,057	879,350	-495,707
<b>Total Revenues:</b>	<b>\$11,974,233</b>	<b>\$13,235,810</b>	<b>\$14,645,821</b>	<b>\$14,820,508</b>	<b>\$174,687</b>

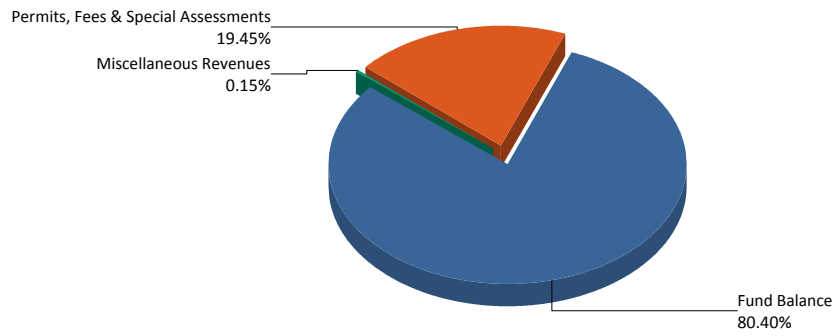
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	470,747	584,859	660,680	744,254	83,574
Operating Expenses	11,067,477	12,226,002	13,985,141	14,020,254	35,113
Capital Outlay	0	0	0	56,000	56,000
<b>Total Expenditures:</b>	<b>\$11,538,224</b>	<b>\$12,810,861</b>	<b>\$14,645,821</b>	<b>\$14,820,508</b>	<b>\$174,687</b>

<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	8.80	9.60	10.60	11.65	1.05
Part Time:	1.00	0.00	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>9.80</b>	<b>9.60</b>	<b>10.60</b>	<b>11.65</b>	<b>1.05</b>

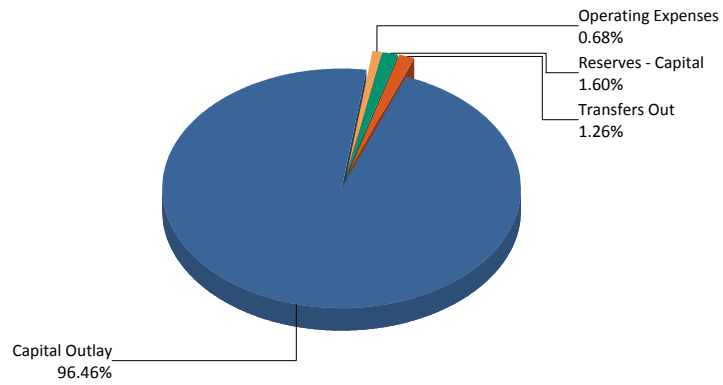
# FUND 177-FIRE IMPACT FEE FUND



## 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. Operating expenses increased for the Fire Impact Fee Study. Capital Outlay reflects funding for the Reunion Fire Station project and Board approved capital projects carried forward from prior year to continue in FY18.

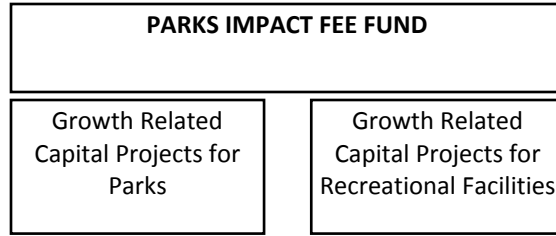
**REVENUES:**

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.

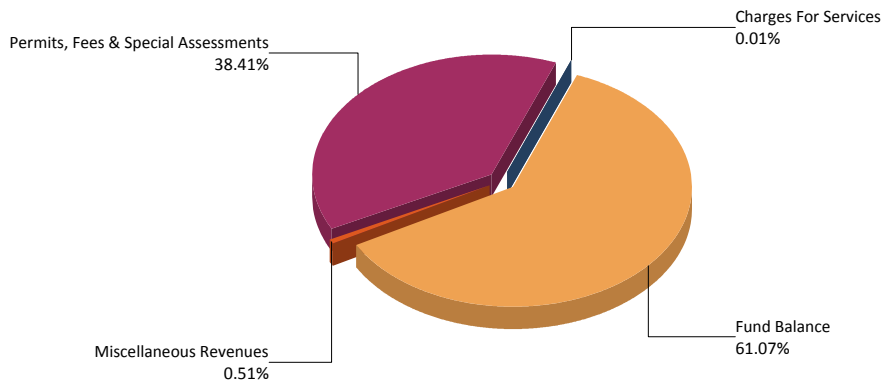
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	994,635	1,595,155	673,988	643,906	-30,082
Charges For Services	940	1,837	0	0	0
Miscellaneous Revenues	15,184	12,839	6,733	5,000	-1,733
Less 5% Statutory Reduction	0	0	-34,036	-32,445	1,591
Fund Balance	0	0	2,060,418	2,661,286	600,868
<b>Total Revenues:</b>	<b>\$1,010,759</b>	<b>\$1,609,831</b>	<b>\$2,707,103</b>	<b>\$3,277,747</b>	<b>\$570,644</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	809	31,221	2,200	22,369	20,169
Capital Outlay	99,428	2,218,830	989,940	3,161,591	2,171,651
Transfers Out	6,057	6,379	25,667	41,345	15,678
Reserves - Capital	0	0	1,689,296	52,442	-1,636,854
<b>Total Expenditures:</b>	<b>\$106,294</b>	<b>\$2,256,430</b>	<b>\$2,707,103</b>	<b>\$3,277,747</b>	<b>\$570,644</b>

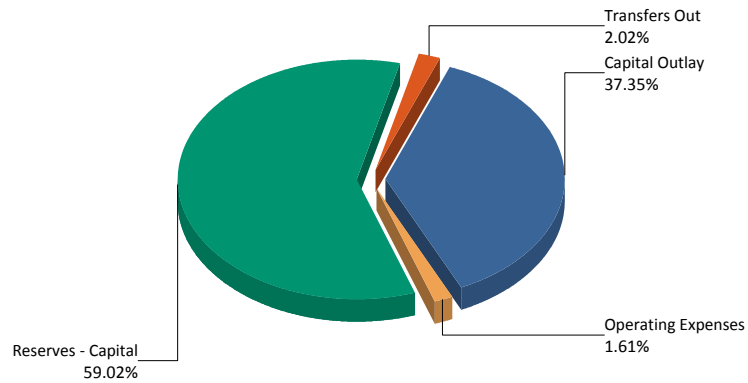
**FUND 178-PARKS IMPACT FEE FUND**



**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 decreased due to a reduction in fund for the Parks Master Plan Phase III, which was completed in FY17. Capital Outlay includes funding for Greenways and Trails Project, the Dog Park in BVL, 65th Infantry Project, Hanover Lakes Project, Kenansville Community Center Playground, Parks Service Center, Southport Regional Park, 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.

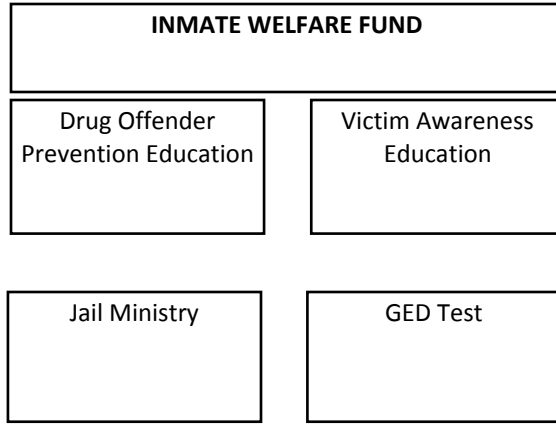
**REVENUES:**

The main revenue source is from impact fees collected on new developments. This Fund also receives revenues from Fund Balance.

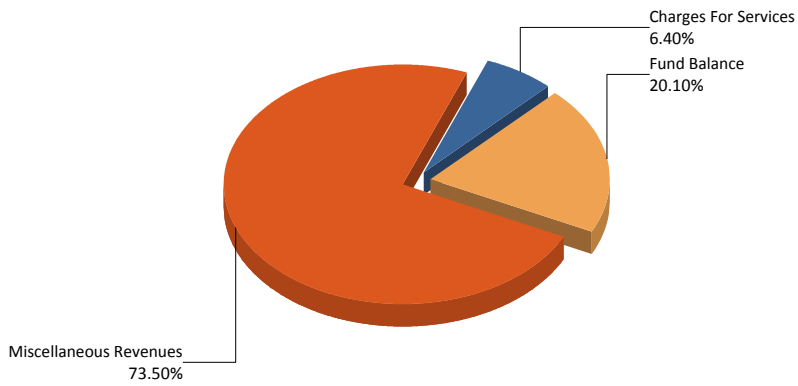
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Permits, Fees & Special Assessments	2,006,699	3,111,457	3,168,286	2,635,998	-532,288
Charges For Services	1,041	1,726	1,475	769	-706
Miscellaneous Revenues	38,534	51,386	0	35,000	35,000
Less 5% Statutory Reduction	0	0	-158,488	-133,588	24,900
Fund Balance	0	0	8,221,596	4,191,707	-4,029,889
<b>Total Revenues:</b>	<b>\$2,046,274</b>	<b>\$3,164,569</b>	<b>\$11,232,869</b>	<b>\$6,729,886</b>	<b>-\$4,502,983</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	74,785	74,305	158,100	108,100	-50,000
Capital Outlay	180,985	2,290,548	8,404,570	2,513,851	-5,890,719
Transfers Out	24,241	21,888	116,443	136,235	19,792
Reserves - Capital	0	0	2,553,756	3,971,700	1,417,944
<b>Total Expenditures:</b>	<b>\$280,011</b>	<b>\$2,386,741</b>	<b>\$11,232,869</b>	<b>\$6,729,886</b>	<b>-\$4,502,983</b>

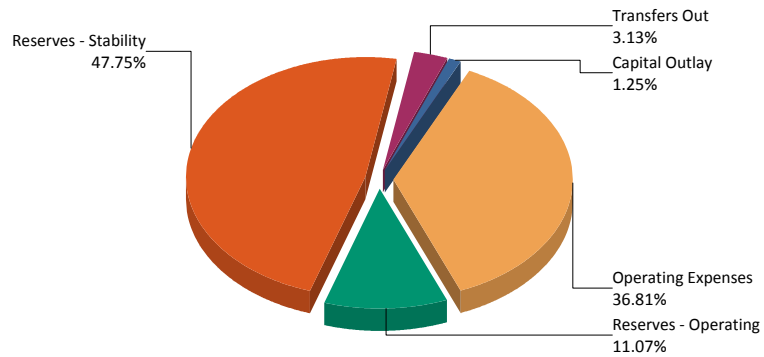
# FUND 180-INMATE WELFARE FUND



## 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 due to an increase in Operating supplies to process Print Shop orders. Transfers Out to the General Fund increased due to adjustments to the Cost Allocation Plan. Capital Outlay provides funding for the cost of equipment for training and education programs. 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. Projected revenues increased 90.7% from the FY17 Adopted Budget based on departmental projections for increases to inmate phone fees and charges for printing services.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	61,322	62,608	60,800	70,028	9,228
Miscellaneous Revenues	259,687	315,195	252,000	804,300	552,300
Less 5% Statutory Reduction	0	0	-3,040	-3,502	-462
Fund Balance	0	0	209,127	219,999	10,872
<b>Total Revenues:</b>	<b>\$321,009</b>	<b>\$377,803</b>	<b>\$518,887</b>	<b>\$1,090,825</b>	<b>\$571,938</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	270,337	304,782	395,835	401,510	5,675
Capital Outlay	1,269	7,395	1,100	13,602	12,502
Transfers Out	15,632	31,859	53,239	34,177	-19,062
Reserves - Operating	0	0	68,713	120,720	52,007
Reserves - Stability	0	0	0	520,816	520,816
<b>Total Expenditures:</b>	<b>\$287,238</b>	<b>\$344,036</b>	<b>\$518,887</b>	<b>\$1,090,825</b>	<b>\$571,938</b>

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 new projects requested for FY18.

**REVENUES:**

Funds for the Marigold Avenue project will be carried forward during an amendment.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	2,521	2,291	0	0	0
Fund Balance	0	0	449,902	0	-449,902
<b>Total Revenues:</b>	<b>\$2,521</b>	<b>\$2,291</b>	<b>\$449,902</b>	<b>\$0</b>	<b>\$-449,902</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Reserves - Capital	0	0	449,902	0	-449,902
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$449,902</b>	<b>\$0</b>	<b>\$-449,902</b>

FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was created in FY17 to capture revenues and expenditures related to the Second Local Option Fuel Tax (LOFT). The FY18 budget includes funding for road resurfacing projects and Lynx as permitted. The General Fund will also support this expense through a Transfer In.

**REVENUES:**

The revenue source is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY18, revenues are based on a projection provided by the Department of Revenue. Also included are Fund Balance and Transfers In from the General Fund.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	0	0	8,757,208	8,557,534	-199,674
Less 5% Statutory Reduction	0	0	-437,860	-427,877	9,983
Transfers In	0	0	0	1,228,107	1,228,107
Fund Balance	0	0	0	1,240,136	1,240,136
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,319,348</b>	<b>\$10,597,900</b>	<b>\$2,278,552</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	0	0	7,327,909	9,118,639	1,790,730
Reserves - Operating	0	0	991,439	1,479,261	487,822
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,319,348</b>	<b>\$10,597,900</b>	<b>\$2,278,552</b>

# Debt Service Funds

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## **DEBT SERVICE FUNDS**

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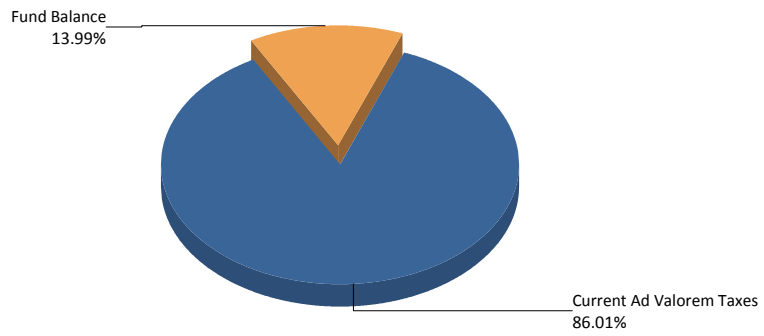
Debt Service Funds account for the accumulation of resources for, and the payments of, general long-term debt principal and interest.

**FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015**

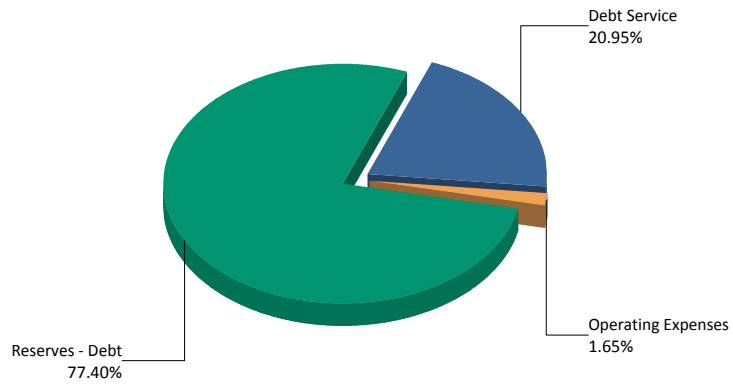
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	0	220,413	303,111	1,207,777	904,666
PY Delinquent Ad Valorem Tax	0	103	0	0	0
Miscellaneous Revenues	89	572	580	0	-580
Less 5% Statutory Reduction	0	0	-15,185	-60,389	-45,204
Transfers In	0	149,605	0	0	0
Other Sources	75,430	0	0	0	0
Fund Balance	0	0	192,406	196,433	4,027
<b>Total Revenues:</b>	<b>\$75,519</b>	<b>\$370,693</b>	<b>\$480,912</b>	<b>\$1,343,821</b>	<b>\$862,909</b>

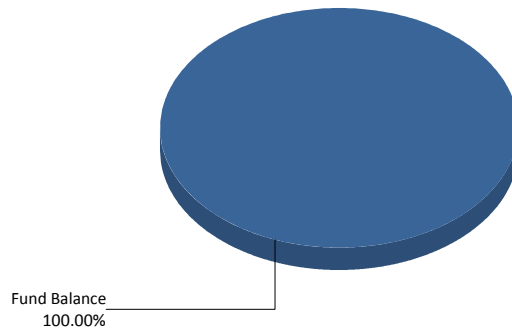
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	0	4,053	5,754	22,140	16,386
Debt Service	67,766	164,614	278,725	281,500	2,775
Reserves - Debt	0	0	196,433	1,040,181	843,748
<b>Total Expenditures:</b>	<b>\$67,766</b>	<b>\$168,667</b>	<b>\$480,912</b>	<b>\$1,343,821</b>	<b>\$862,909</b>

**FUND 202-D/S SALES TAX REV 2009**

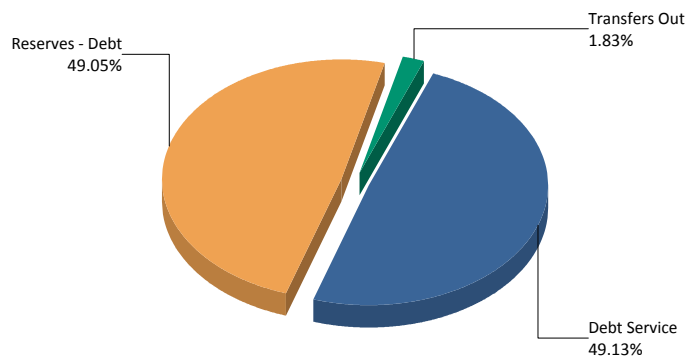
**PROGRAMS & SERVICES:**

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, and \$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:**

The primary funding source is Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	26,425	0	7,000	0	-7,000
Less 5% Statutory Reduction	0	0	-350	0	350
Transfers In	3,129,609	3,208,007	1,199,000	0	-1,199,000
Other Sources	0	43,633,731	0	0	0
Fund Balance	0	0	2,334,100	2,409,300	75,200
<b>Total Revenues:</b>	<b>\$3,156,034</b>	<b>\$46,841,738</b>	<b>\$3,539,750</b>	<b>\$2,409,300</b>	<b>\$-1,130,450</b>

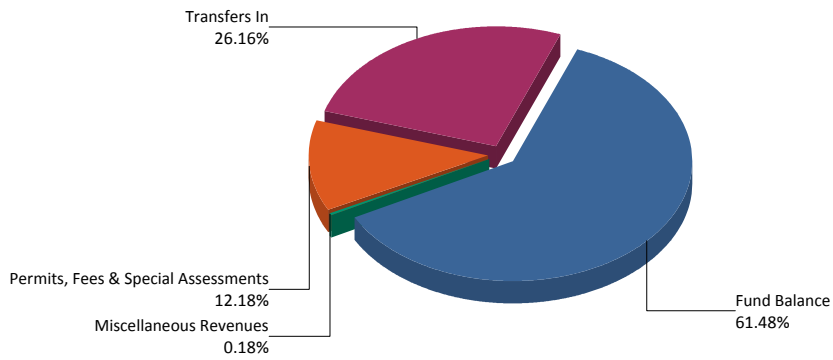
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	3,186,581	46,820,637	1,130,450	1,183,575	53,125
Transfers Out	0	2,989,259	0	43,975	43,975
Reserves - Debt	0	0	2,409,300	1,181,750	-1,227,550
<b>Total Expenditures:</b>	<b>\$3,186,581</b>	<b>\$49,809,896</b>	<b>\$3,539,750</b>	<b>\$2,409,300</b>	<b>\$-1,130,450</b>

**FUND 204-TDT TAX BONDS SERIES 2012**

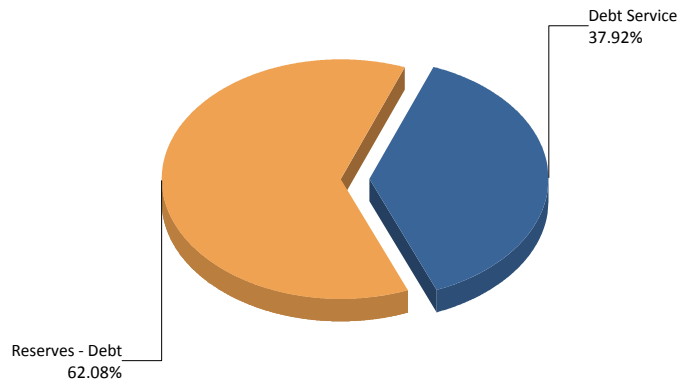
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	322,908	349,707	300,000	300,000	0
Miscellaneous Revenues	7,369	7,266	4,773	4,524	-249
Less 5% Statutory Reduction	0	0	-15,239	-15,226	13
Transfers In	518,685	644,224	643,740	644,414	674
Fund Balance	0	0	1,508,454	1,514,767	6,313
<b>Total Revenues:</b>	<b>\$848,961</b>	<b>\$1,001,197</b>	<b>\$2,441,728</b>	<b>\$2,448,479</b>	<b>\$6,751</b>

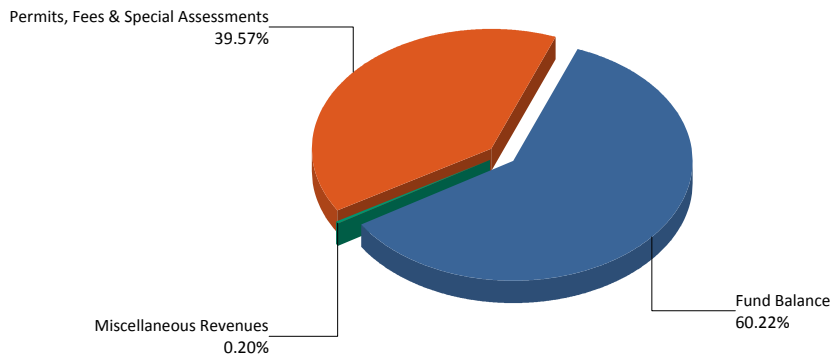
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	929,310	928,414	926,961	928,493	1,532
Reserves - Debt	0	0	1,514,767	1,519,986	5,219
<b>Total Expenditures:</b>	<b>\$929,310</b>	<b>\$928,414</b>	<b>\$2,441,728</b>	<b>\$2,448,479</b>	<b>\$6,751</b>

**FUND 210-W 192 PHASE IIC**

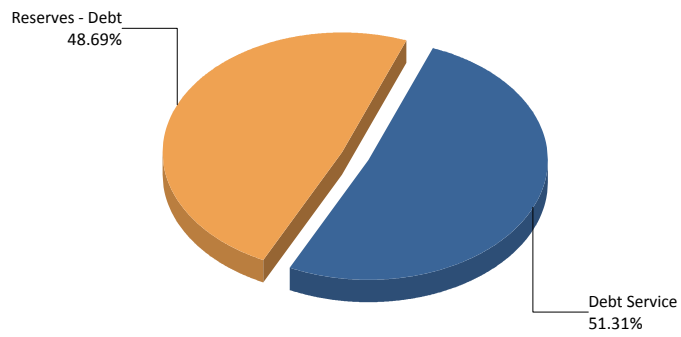
**PROGRAMS & SERVICES:**

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 primary funding sources are Special Assessments, Fund Balance and interest.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	351,396	329,790	354,698	349,165	-5,533
Miscellaneous Revenues	12,975	4,048	1,486	1,794	308
Less 5% Statutory Reduction	0	0	-17,809	-17,548	261
Fund Balance	0	0	428,725	531,384	102,659
<b>Total Revenues:</b>	<b>\$364,372</b>	<b>\$333,838</b>	<b>\$767,100</b>	<b>\$864,795</b>	<b>\$97,695</b>

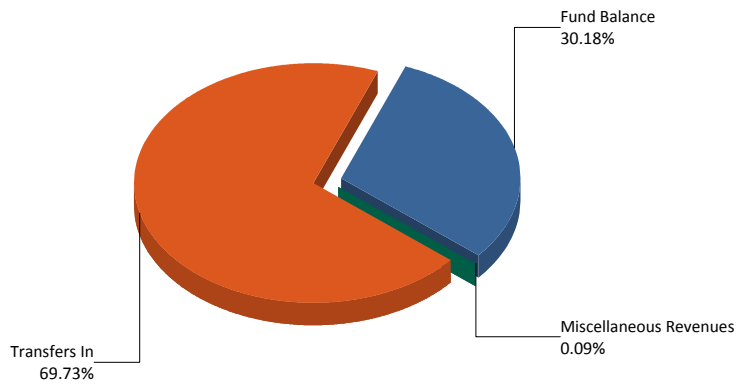
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	416,350	362,981	335,250	443,713	108,463
Reserves - Debt	0	0	431,850	421,082	-10,768
<b>Total Expenditures:</b>	<b>\$416,350</b>	<b>\$362,981</b>	<b>\$767,100</b>	<b>\$864,795</b>	<b>\$97,695</b>

**FUND 211-- SALES TAX REVENUE BONDS SERIES 2015A**

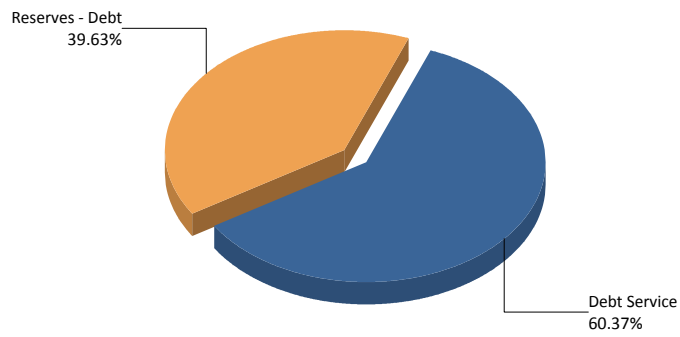
**PROGRAMS & SERVICES:**

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 include a Transfer In from the General Fund, Fund Balance and Interest.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	716	185	4,345	4,314	-31
Less 5% Statutory Reduction	0	0	-217	-216	1
Transfers In	0	4,356,029	2,861,989	3,322,171	460,182
Other Sources	503,763	0	0	0	0
Fund Balance	0	0	1,448,287	1,438,135	-10,152
<b>Total Revenues:</b>	<b>\$504,479</b>	<b>\$4,356,214</b>	<b>\$4,314,404</b>	<b>\$4,764,404</b>	<b>\$450,000</b>

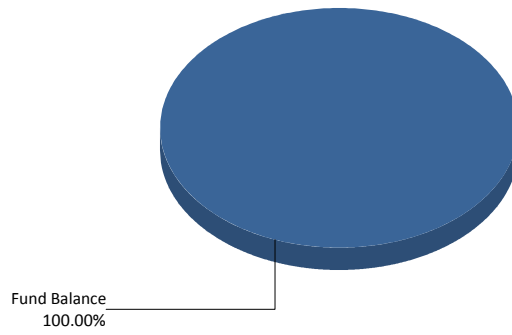
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	494,327	2,918,084	2,876,269	2,876,269	0
Reserves - Debt	0	0	1,438,135	1,888,135	450,000
<b>Total Expenditures:</b>	<b>\$494,327</b>	<b>\$2,918,084</b>	<b>\$4,314,404</b>	<b>\$4,764,404</b>	<b>\$450,000</b>

**FUND 234-LTD GO BONDS 2006**

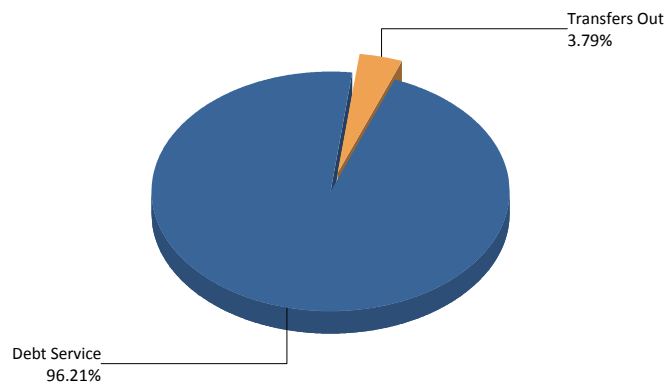
**PROGRAMS & SERVICES:**

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. Currently, the primary source of revenue is Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	977,624	857,415	659,007	0	-659,007
PY Delinquent Ad Valorem Tax	4,808	554	0	0	0
Miscellaneous Revenues	9,922	1,435	0	0	0
Less 5% Statutory Reduction	0	0	-32,950	0	32,950
Other Sources	8,369,570	0	0	0	0
Fund Balance	0	0	1,044,124	860,075	-184,049
<b>Total Revenues:</b>	<b>\$9,361,924</b>	<b>\$859,404</b>	<b>\$1,670,181</b>	<b>\$860,075</b>	<b>\$-810,106</b>

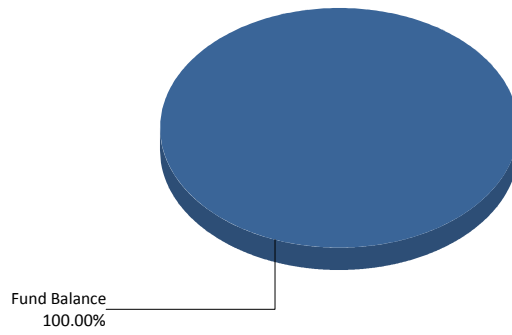
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	0	17,195	12,514	0	-12,514
Debt Service	9,549,426	831,629	830,542	827,444	-3,098
Transfers Out	0	149,605	0	32,631	32,631
Reserves - Debt	0	0	827,125	0	-827,125
<b>Total Expenditures:</b>	<b>\$9,549,426</b>	<b>\$998,429</b>	<b>\$1,670,181</b>	<b>\$860,075</b>	<b>\$-810,106</b>

**FUND 235-INFRA SALES SURTAX SERIES 2007**

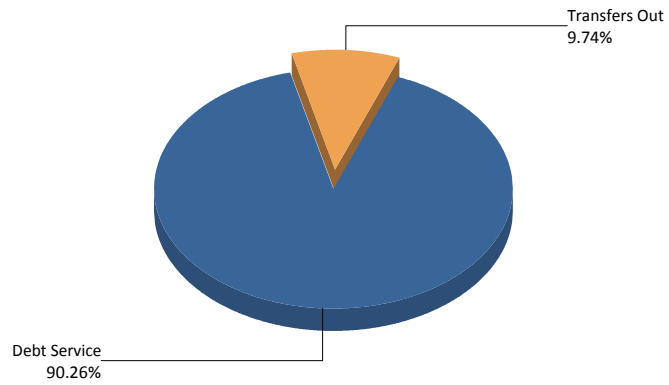
**PROGRAMS & SERVICES:**

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 Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2025.

**REVENUES:**

The primary funding source is Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	21,547	0	13,369	0	-13,369
Less 5% Statutory Reduction	0	0	-668	0	668
Transfers In	6,242,067	5,093,050	5,079,350	0	-5,079,350
Other Sources	26,071,206	0	0	0	0
Fund Balance	0	0	4,456,225	4,548,225	92,000
<b>Total Revenues:</b>	<b>\$32,334,820</b>	<b>\$5,093,050</b>	<b>\$9,548,276</b>	<b>\$4,548,225</b>	<b>\$-5,000,051</b>

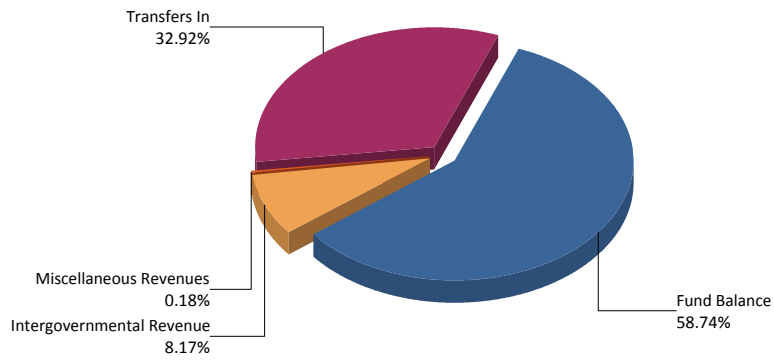
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	32,253,181	5,003,150	5,000,050	4,105,225	-894,825
Transfers Out	0	448,224	0	443,000	443,000
Reserves - Debt	0	0	4,548,226	0	-4,548,226
<b>Total Expenditures:</b>	<b>\$32,253,181</b>	<b>\$5,451,374</b>	<b>\$9,548,276</b>	<b>\$4,548,225</b>	<b>\$-5,000,051</b>

**FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009**

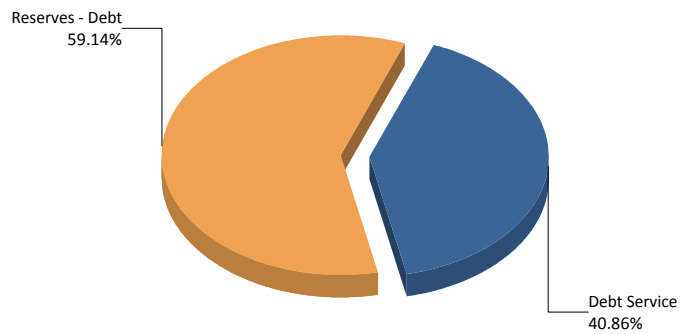
**PROGRAMS & SERVICES:**

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. Other sources include 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	2,046,291	2,055,945	2,056,000	2,029,744	-26,256
Miscellaneous Revenues	61,630	61,563	43,602	43,802	200
Less 5% Statutory Reduction	0	0	-102,800	-103,677	-877
Transfers In	7,100,995	8,119,353	8,175,078	8,181,272	6,194
Fund Balance	0	0	14,533,919	14,600,678	66,759
<b>Total Revenues:</b>	<b>\$9,208,915</b>	<b>\$10,236,861</b>	<b>\$24,705,799</b>	<b>\$24,751,819</b>	<b>\$46,020</b>

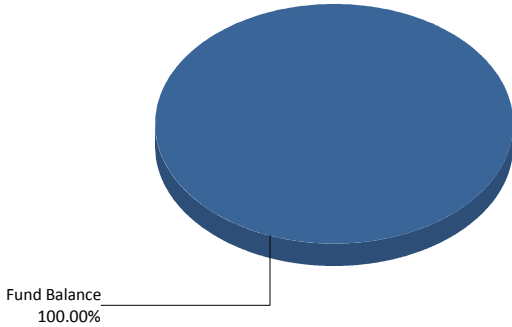
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	10,111,417	10,122,892	10,128,511	10,113,205	-15,306
Reserves - Debt	0	0	14,577,288	14,638,614	61,326
<b>Total Expenditures:</b>	<b>\$10,111,417</b>	<b>\$10,122,892</b>	<b>\$24,705,799</b>	<b>\$24,751,819</b>	<b>\$46,020</b>

**FUND 237-SALES TAX REF REV BONDS SERIES 2010**

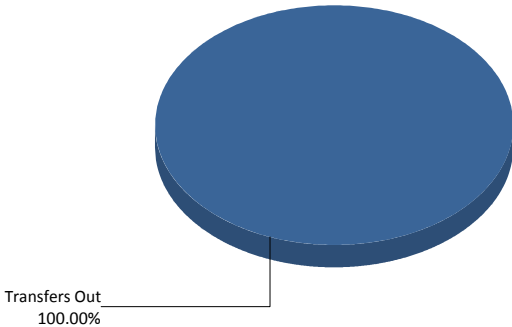
**PROGRAMS & SERVICES:**

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. This Fund was refunded as approved by the Board and in accordance with the bond documents to make the final payment as this bond will be closed out in FY17. This bond will sunset in October 2024.

**REVENUES:**

The primary funding source is Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	32,507	5,000	23,299	0	-23,299
Less 5% Statutory Reduction	0	0	-1,165	0	1,165
Transfers In	4,172,971	4,236,907	4,191,116	0	-4,191,116
Fund Balance	0	0	7,766,200	4,231,900	-3,534,300
<b>Total Revenues:</b>	<b>\$4,205,478</b>	<b>\$4,241,907</b>	<b>\$11,979,450</b>	<b>\$4,231,900</b>	<b>\$-7,747,550</b>

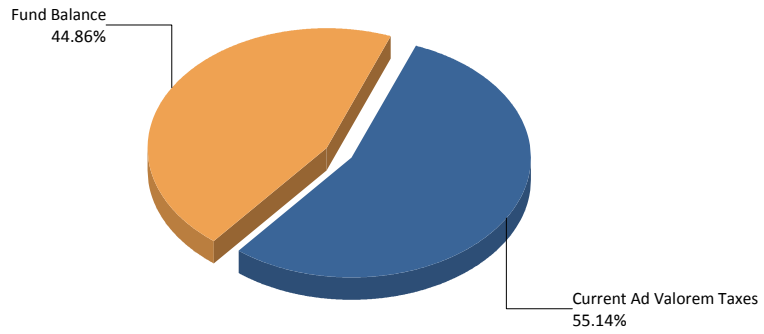
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	4,172,500	4,175,525	4,171,075	0	-4,171,075
Transfers Out	0	0	0	4,231,900	4,231,900
Reserves - Debt	0	0	7,808,375	0	-7,808,375
<b>Total Expenditures:</b>	<b>\$4,172,500</b>	<b>\$4,175,525</b>	<b>\$11,979,450</b>	<b>\$4,231,900</b>	<b>\$-7,747,550</b>

**FUND 238-GO BONDS 2010**

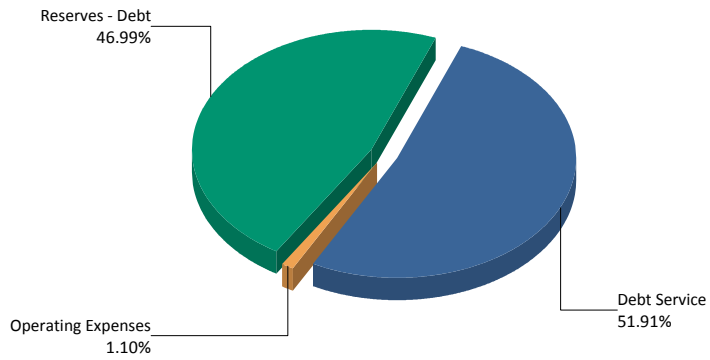
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Current Ad Valorem Taxes	2,145,774	2,160,974	2,050,589	2,242,686	192,097
PY Delinquent Ad Valorem Tax	8,232	811	0	0	0
Miscellaneous Revenues	16,103	3,246	0	0	0
Less 5% Statutory Reduction	0	0	-102,529	-112,134	-9,605
Transfers In	0	821	0	0	0
Fund Balance	0	0	1,970,492	1,824,759	-145,733
<b>Total Revenues:</b>	<b>\$2,170,109</b>	<b>\$2,165,852</b>	<b>\$3,918,552</b>	<b>\$3,955,311</b>	<b>\$36,759</b>

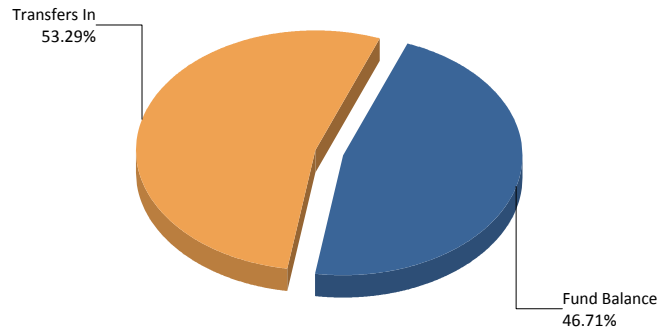
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Operating Expenses	0	42,609	38,959	43,532	4,573
Debt Service	2,055,434	2,053,734	2,054,719	2,053,319	-1,400
Reserves - Debt	0	0	1,824,874	1,858,460	33,586
<b>Total Expenditures:</b>	<b>\$2,055,434</b>	<b>\$2,096,343</b>	<b>\$3,918,552</b>	<b>\$3,955,311</b>	<b>\$36,759</b>

**FUND 239-INFRA S TAX REV REFUNDING 2011**

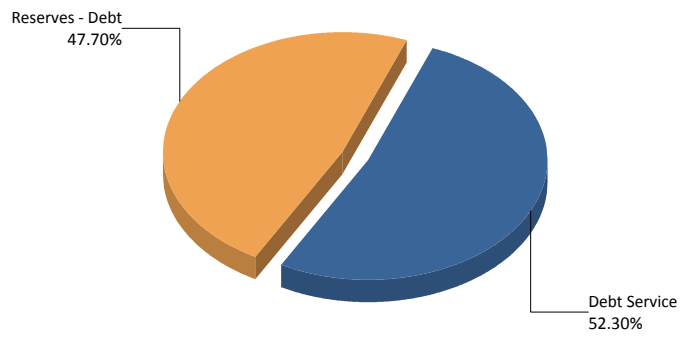
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	12,621	0	0	0	0
Transfers In	3,767,706	3,754,594	3,758,304	3,771,426	13,122
Fund Balance	0	0	3,248,059	3,305,313	57,254
<b>Total Revenues:</b>	<b>\$3,780,327</b>	<b>\$3,754,594</b>	<b>\$7,006,363</b>	<b>\$7,076,739</b>	<b>\$70,376</b>

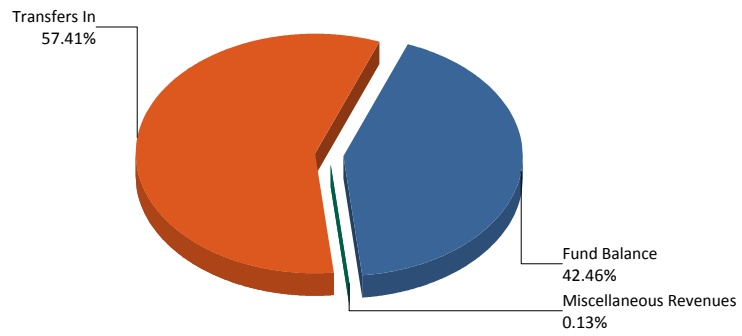
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	3,732,125	3,705,675	3,701,050	3,701,176	126
Reserves - Debt	0	0	3,305,313	3,375,563	70,250
<b>Total Expenditures:</b>	<b>\$3,732,125</b>	<b>\$3,705,675</b>	<b>\$7,006,363</b>	<b>\$7,076,739</b>	<b>\$70,376</b>

**FUND 240-TDT REF & IMP 2012 DEBT SVC**

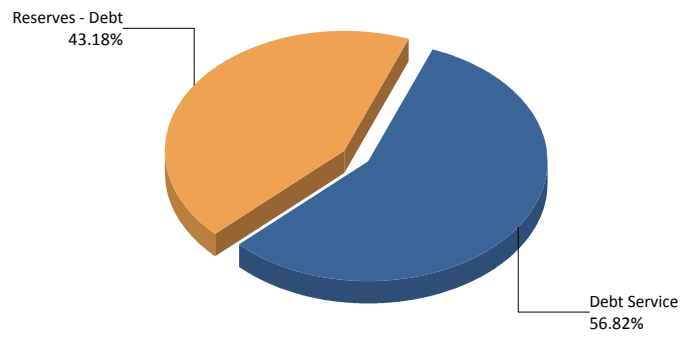
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	500,004	208,335	500,004	0	-500,004
Miscellaneous Revenues	12,631	13,464	12,139	12,286	147
Less 5% Statutory Reduction	0	0	-25,607	-614	24,993
Transfers In	5,026,954	5,047,928	5,059,595	5,537,209	477,614
Fund Balance	0	0	4,046,316	4,095,416	49,100
<b>Total Revenues:</b>	<b>\$5,539,589</b>	<b>\$5,269,727</b>	<b>\$9,592,447</b>	<b>\$9,644,297</b>	<b>\$51,850</b>

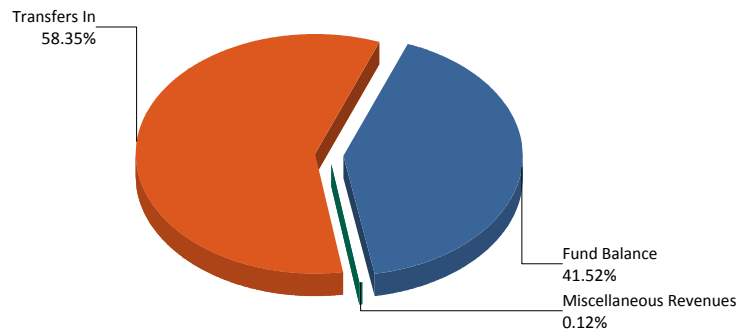
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	5,511,356	5,496,831	5,497,031	5,480,006	-17,025
Reserves - Debt	0	0	4,095,416	4,164,291	68,875
<b>Total Expenditures:</b>	<b>\$5,511,356</b>	<b>\$5,496,831</b>	<b>\$9,592,447</b>	<b>\$9,644,297</b>	<b>\$51,850</b>

**FUND 241-INFRASTRUCTURE SALES SURTAX SERIES 2015**

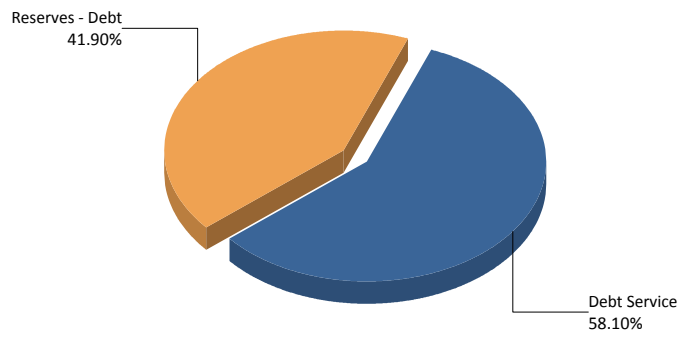
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	123	0	1,949	1,967	18
Less 5% Statutory Reduction	0	0	-97	-98	-1
Transfers In	0	1,367,673	919,692	921,563	1,871
Other Sources	98,794	0	0	0	0
Fund Balance	0	0	649,724	655,772	6,048
<b>Total Revenues:</b>	<b>\$98,917</b>	<b>\$1,367,673</b>	<b>\$1,571,268</b>	<b>\$1,579,204</b>	<b>\$7,936</b>

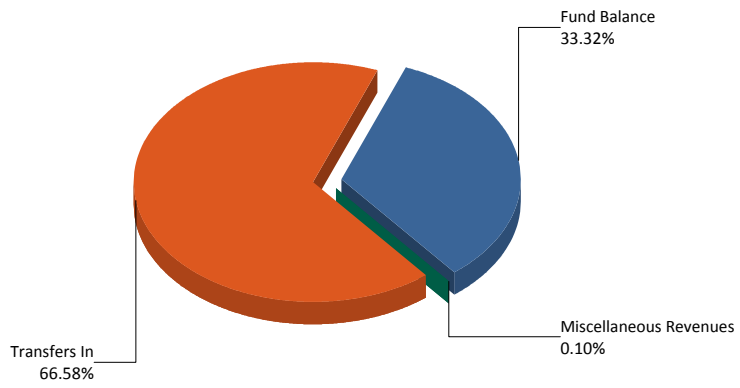
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	71,726	745,139	915,496	917,488	1,992
Reserves - Debt	0	0	655,772	661,716	5,944
<b>Total Expenditures:</b>	<b>\$71,726</b>	<b>\$745,139</b>	<b>\$1,571,268</b>	<b>\$1,579,204</b>	<b>\$7,936</b>

**FUND 242-- SALES TAX REVENUE REFUNDING BONDS, SERIES 2016**

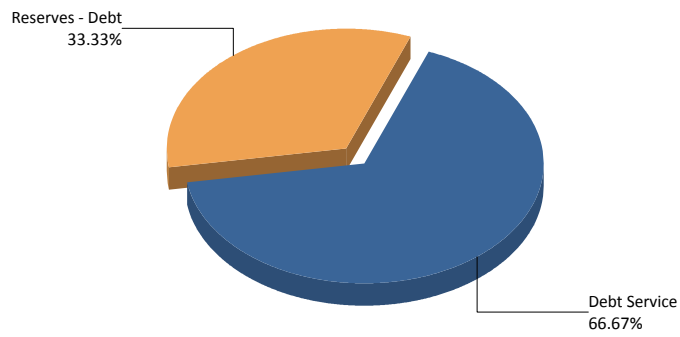
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	0	579	2,253	2,534	281
Less 5% Statutory Reduction	0	0	-113	-127	-14
Transfers In	0	750,839	1,687,847	1,687,581	-266
Other Sources	0	376,772	0	0	0
Fund Balance	0	0	750,839	844,694	93,855
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$1,128,190</b>	<b>\$2,440,826</b>	<b>\$2,534,682</b>	<b>\$93,856</b>

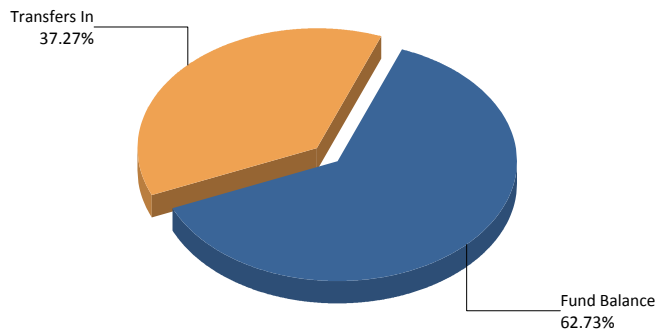
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	0	345,929	1,596,132	1,689,988	93,856
Reserves - Debt	0	0	844,694	844,694	0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$345,929</b>	<b>\$2,440,826</b>	<b>\$2,534,682</b>	<b>\$93,856</b>

**FUND 243-DS TDT REV BOND SERIES 2016**

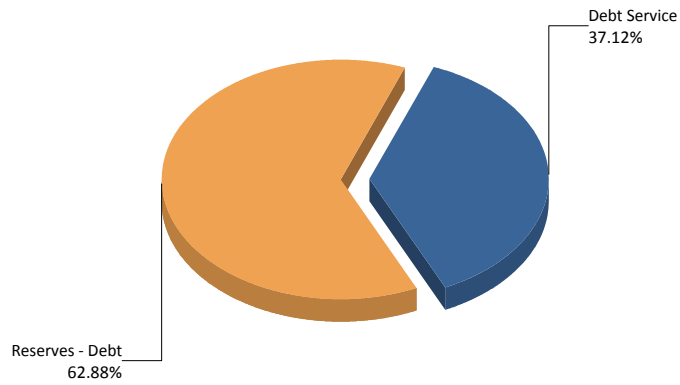
**PROGRAMS & SERVICES:**

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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	0	2,536	0	0	0
Transfers In	0	0	1,820,448	1,381,594	-438,854
Other Sources	0	2,075,000	0	0	0
Fund Balance	0	0	1,661,250	2,325,083	663,833
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$2,077,536</b>	<b>\$3,481,698</b>	<b>\$3,706,677</b>	<b>\$224,979</b>

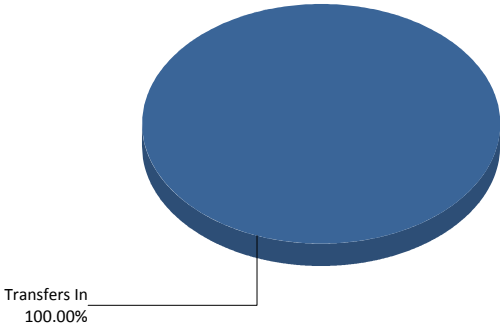
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	0	679,628	716,465	1,375,946	659,481
Reserves - Debt	0	0	2,765,233	2,330,731	-434,502
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$679,628</b>	<b>\$3,481,698</b>	<b>\$3,706,677</b>	<b>\$224,979</b>

FUND 244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

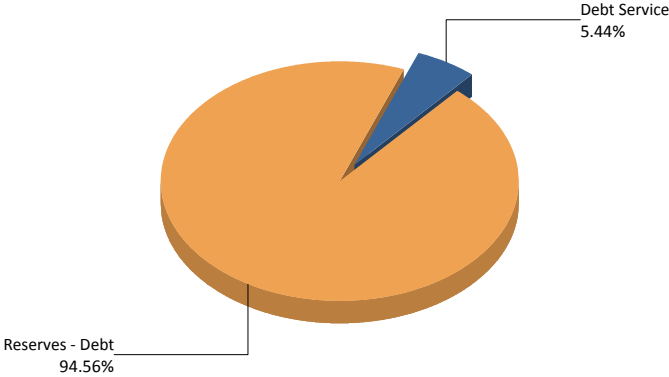
PROGRAMS & SERVICES:

Debt Service  
Payments

Revenues



Expenditures



**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007, (Fund 235). The new bond will sunset October 2024.

**REVENUES:**

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund 235 – Infrastructure Sales Surtax Series 2007.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Transfers In	0	0	0	4,891,955	4,891,955
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,891,955</b>	<b>\$4,891,955</b>

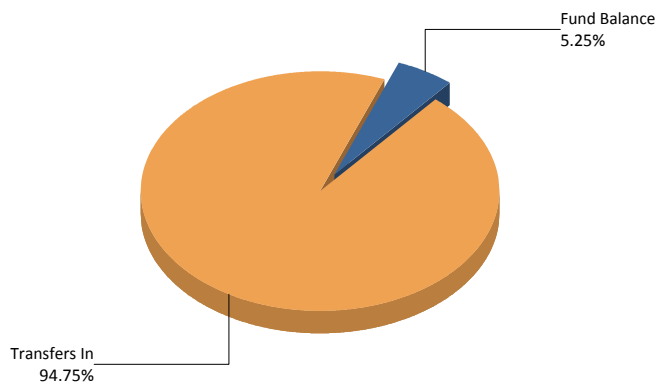
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Debt Service	0	0	0	266,053	266,053
Reserves - Debt	0	0	0	4,625,902	4,625,902
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,891,955</b>	<b>\$4,891,955</b>

**FUND 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017**

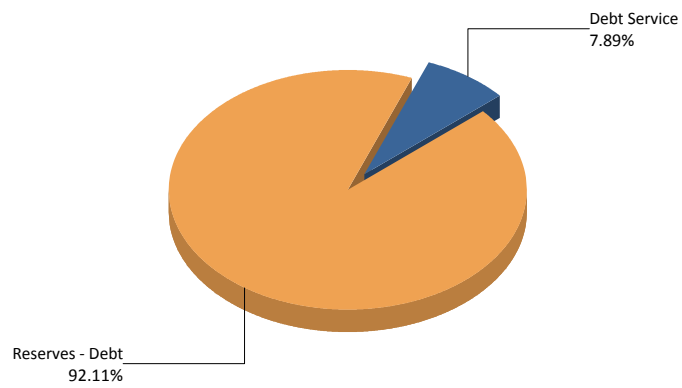
**PROGRAMS & SERVICES:**

Debt Service  
Payments

**Revenues**



**Expenditures**





FUND 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was established in FY18 to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010, (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

**REVENUES:**

Funding sources include a Transfer In from Fund 306-Local Option Sales Tax and Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Transfers In	0	0	0	3,876,028	3,876,028
Fund Balance	0	0	0	214,883	214,883
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,090,911</b>	<b>\$4,090,911</b>

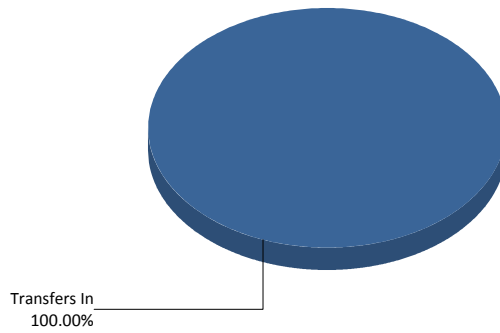
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Debt Service	0	0	0	322,728	322,728
Reserves - Debt	0	0	0	3,768,183	3,768,183
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,090,911</b>	<b>\$4,090,911</b>

**FUND 246-- DS PUBLIC IMP REV BONDS SERIES 2017**

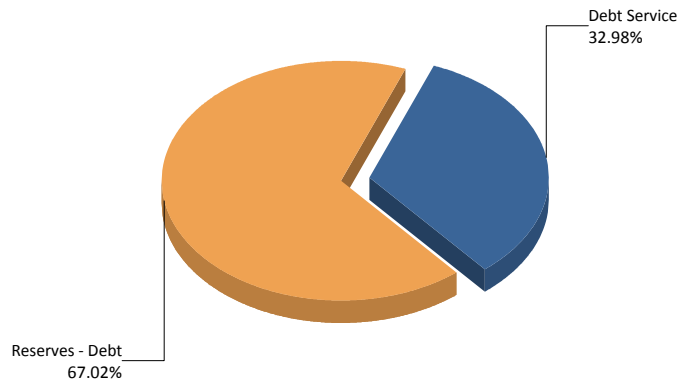
**PROGRAMS & SERVICES:**

Debt Service  
Payments

**Revenues**



**Expenditures**



**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was established in FY18 to account for the principal, interest, and other debt service cost associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047. The FY18 debt service cost is associated with interest expense with a Reserves appropriation in accordance with the bond documents.

**REVENUES:**

The primary funding source is a Transfer In from any legally available source. For FY18, the Transfer In is from the General Fund.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Transfers In	0	0	0	1,524,789	1,524,789
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,524,789</b>	<b>\$1,524,789</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Debt Service	0	0	0	502,860	502,860
Reserves - Debt	0	0	0	1,021,929	1,021,929
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,524,789</b>	<b>\$1,524,789</b>

# Capital Projects Funds

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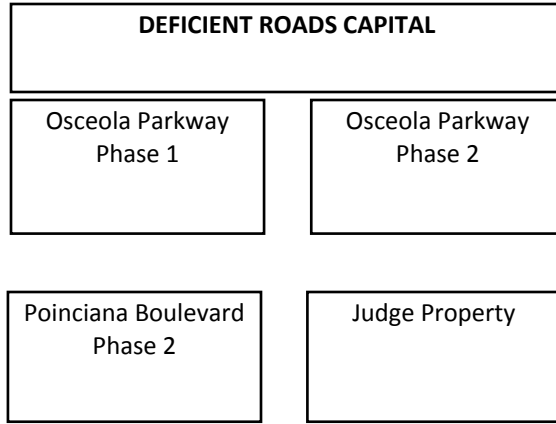
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## **CAPITAL FUNDS**

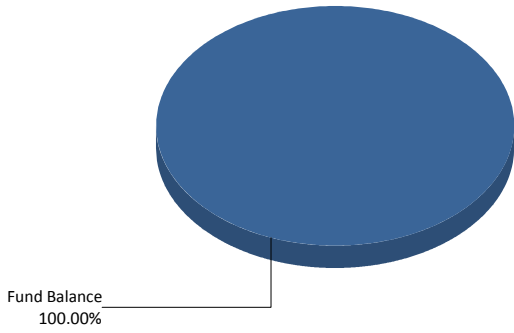
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Capital Funds are funds that account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

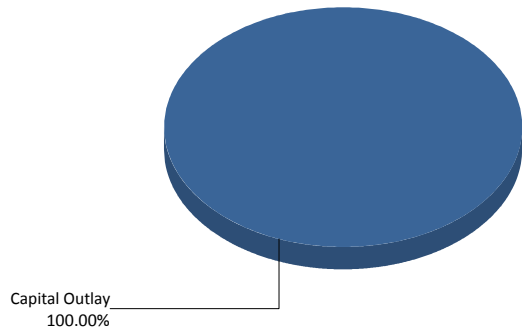
**FUND 305-DEFICIENT ROADS CAPITAL**



**Revenues**



**Expenditures**



**FUND 305-DEFICIENT ROADS CAPITAL**

**FUND SUMMARY**

**TRENDS & ISSUES:**

The Deficient Roads Fund was created to appropriate 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 FY18. Ongoing projects include Poinciana Blvd Phase II, Osceola Parkway Phase II and the Judge Property site improvements project.

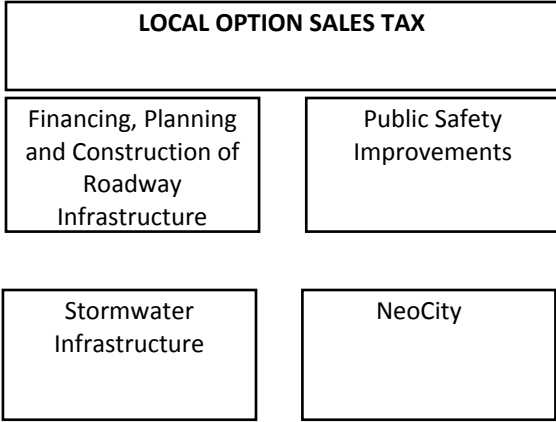
**REVENUES:**

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 FY17

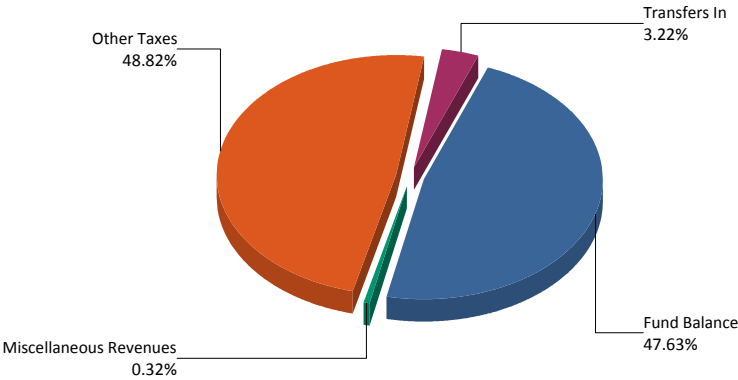
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	15,920	13,207	0	0	0
Fund Balance	0	0	1,806,442	1,741,443	-64,999
<b>Total Revenues:</b>	<b>\$15,920</b>	<b>\$13,207</b>	<b>\$1,806,442</b>	<b>\$1,741,443</b>	<b>-\$64,999</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	0	1,806,442	1,741,443	-64,999
Transfers Out	4,181	1,029,656	0	0	0
<b>Total Expenditures:</b>	<b>\$4,181</b>	<b>\$1,029,656</b>	<b>\$1,806,442</b>	<b>\$1,741,443</b>	<b>-\$64,999</b>

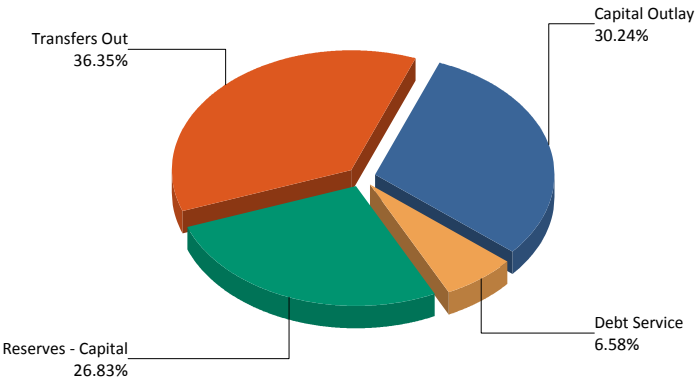
**FUND 306-LOCAL OPTION SALES TAX FUND**



**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 \$21.8 million, including \$21.4 million for debt obligations and the remainder for the cost allocation. A total of \$18,197,986 is allocated in Capital Outlay of which \$6,255,534 is new funding requests for the following projects: Sheriff's Office Vehicle (\$1,950,000), Sheriff's Office Training Facility (\$1,167,252), Culvert Upgrades (\$400,000), Bridge Rehabilitation (\$300,000), Road & Bridge Safety Project (\$140,000), Bridge Scour Countermeasures (\$191,215), Concrete Road Replacement (\$324,567), Misc. Real Property Acq & Appraisals (\$50,000), Pavement Management System (\$250,000), Intersection Safety & Efficiency Projects (\$200,000), Partin Settlement Road at Remington Blvd. (\$447,500), Traffic Control Equipment (\$235,000) and Traffic Signal Replacement Mast Arm Upgrade (\$600,000), whereas the remaining \$11,942,452 is allocated to ongoing projects to continue in FY18 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 FY17 and Interest revenue.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Other Taxes	26,633,380	28,870,994	29,884,494	30,118,426	233,932
Miscellaneous Revenues	260,116	215,391	97,890	200,000	102,110
Less 5% Statutory Reduction	0	0	-1,499,119	-1,515,921	-16,802
Transfers In	4,181	4,002,995	0	1,986,227	1,986,227
Other Sources	8,010,401	0	0	0	0
Fund Balance	0	0	41,193,424	29,384,357	-11,809,067
<b>Total Revenues:</b>	<b>\$34,908,078</b>	<b>\$33,089,380</b>	<b>\$69,676,689</b>	<b>\$60,173,089</b>	<b>-\$9,503,600</b>

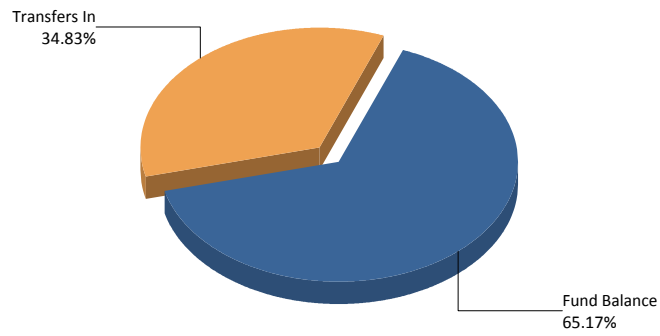
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	13,754,832	10,451,249	27,192,600	18,197,986	-8,994,614
Debt Service	1,836,648	1,836,729	1,836,428	3,957,494	2,121,066
Transfers Out	15,379,912	16,096,540	22,055,116	21,871,237	-183,879
Reserves - Capital	0	0	18,592,545	16,146,372	-2,446,173
<b>Total Expenditures:</b>	<b>\$30,971,392</b>	<b>\$28,384,518</b>	<b>\$69,676,689</b>	<b>\$60,173,089</b>	<b>-\$9,503,600</b>

# FUND 315-GEN CAP OUTLAY FUND

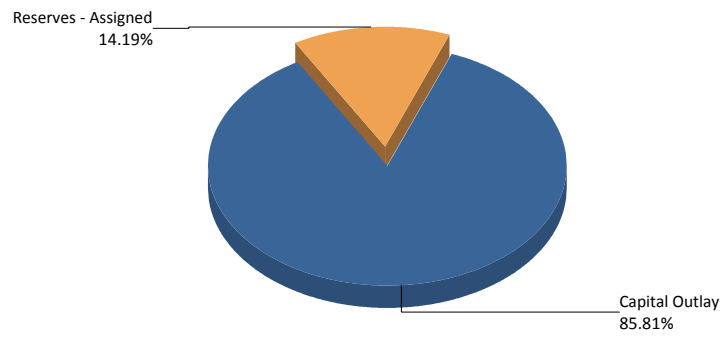
GENERAL CAPITAL OUTLAY

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 \$25,205,437 million. There are no new projects requested for FY18; therefore the entire \$25,205,437 is allocated for ongoing projects to continue in FY18 without interruption. The Fund includes a total assigned reserve of \$4,167,678 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 (\$10,231,900) and Fund Balance for FY18.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Intergovernmental Revenue	333,628	186,666	0	0	0
Miscellaneous Revenues	210,000	0	0	0	0
Transfers In	6,157,468	2,704,900	6,271,538	10,231,900	3,960,362
Fund Balance	0	0	30,019,109	19,141,215	-10,877,894
<b>Total Revenues:</b>	<b>\$6,701,096</b>	<b>\$2,891,566</b>	<b>\$36,290,647</b>	<b>\$29,373,115</b>	<b>-\$6,917,532</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	7,538,182	17,359,466	31,916,156	25,205,437	-6,710,719
Transfers Out	1,856,386	414,613	0	0	0
Reserves - Assigned	0	0	4,374,491	4,167,678	-206,813
<b>Total Expenditures:</b>	<b>\$9,394,568</b>	<b>\$17,774,079</b>	<b>\$36,290,647</b>	<b>\$29,373,115</b>	<b>-\$6,917,532</b>

**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. The process of closing out this Fund began in FY17, therefore, a budget was not adopted for FY18.

**REVENUES:**

No revenues are budgeted for FY18.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	42,563	11,019	0	0	0
Fund Balance	0	0	503,695	0	-503,695
<b>Total Revenues:</b>	<b>\$42,563</b>	<b>\$11,019</b>	<b>\$503,695</b>	<b>\$0</b>	<b>-\$503,695</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	7,248,253	66,742	503,695	0	-503,695
Transfers Out	0	2,130,324	0	0	0
<b>Total Expenditures:</b>	<b>\$7,248,253</b>	<b>\$2,197,066</b>	<b>\$503,695</b>	<b>\$0</b>	<b>-\$503,695</b>

**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. The process of closing out this Fund began in FY17, therefore, a budget was not adopted for FY18.

**REVENUES:**

No revenues are budgeted for FY18.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	21,301	5,487	0	0	0
Fund Balance	0	0	670,903	0	-670,903
<b>Total Revenues:</b>	<b>\$21,301</b>	<b>\$5,487</b>	<b>\$670,903</b>	<b>\$0</b>	<b>-\$670,903</b>

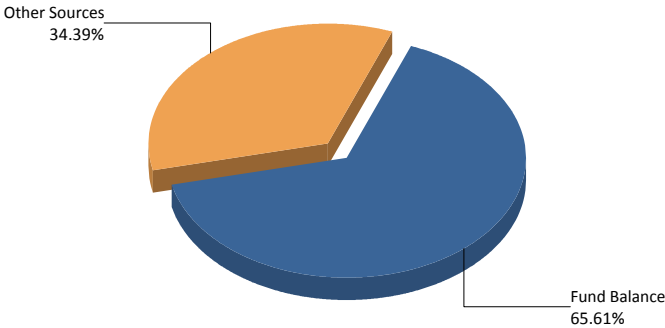
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	2,670,339	1,616,689	641,623	0	-641,623
Transfers Out	0	21,301	0	0	0
Reserves - Capital	0	0	29,280	0	-29,280
<b>Total Expenditures:</b>	<b>\$2,670,339</b>	<b>\$1,637,990</b>	<b>\$670,903</b>	<b>\$0</b>	<b>-\$670,903</b>

**FUND 328-- SPECIAL PURPOSE CAPITAL FUND**

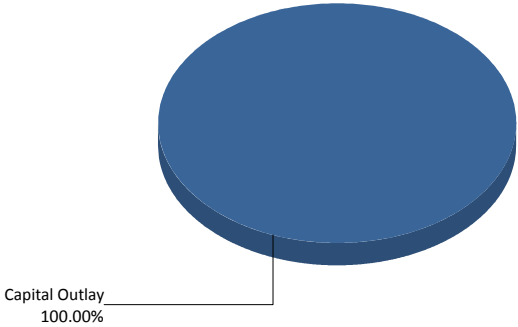
**SPECIAL PURPOSE CAPITAL FUND**

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 FY18, new funding includes funding for the Motorola Radio Replacements. Additional carry forward funding in FY18 includes the following projects: Center for Neovation (FAMRC), Vance Harmon Competition Pool, Judge Property, the Triage Center, Osceola Parkway Phase II, Osceola Parkway Extension, Hoagland Blvd. Ph. 2 and 3, Poinciana Blvd Ph. 3, Carroll St – JYP to Michigan, SunRail, and Eagle Bay Stormwater Improvements. This fund supports the Board of County Commissioners Action Item #1: Development of NeoCity, Action Item #2: Transportation and Action Item #4: Stormwater & Lakes Systems, in the current Strategic Plan.

**REVENUES:**

Other Sources represent the lease agreement funding for the Motorola Radio Replacements. Included in Fund Balance is the University of Central Florida's contribution to the Florida Advanced Manufacturing Research Center (FAMRC) project.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Intergovernmental Revenue	22,182,000	269,669	15,386,961	0	-15,386,961
Miscellaneous Revenues	9,000,000	169,915	33,600,000	0	-33,600,000
Other Sources	0	0	0	7,800,000	7,800,000
Fund Balance	0	0	8,000,000	14,883,619	6,883,619
<b>Total Revenues:</b>	<b>\$31,182,000</b>	<b>\$439,584</b>	<b>\$56,986,961</b>	<b>\$22,683,619</b>	<b>-\$34,303,342</b>

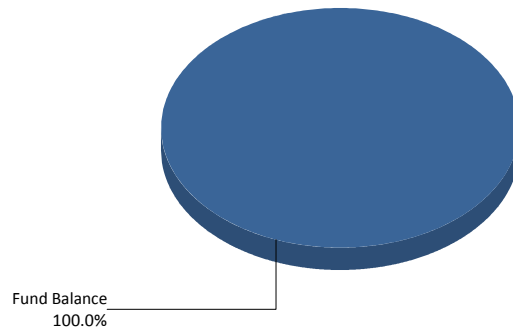
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	22,182,000	1,400,697	56,986,961	22,683,619	-34,303,342
<b>Total Expenditures:</b>	<b>\$22,182,000</b>	<b>\$1,400,697</b>	<b>\$56,986,961</b>	<b>\$22,683,619</b>	<b>-\$34,303,342</b>

**FUND 329-- SALES TAX REVENUE BONDS SERIES 2015A CAPITAL**

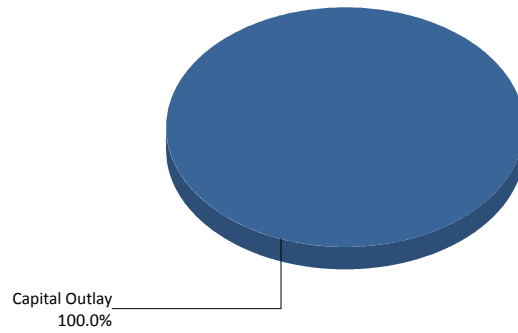
**SALES TAX REVENUE BOND SERIES 2015A  
CAPITAL**

Neovation 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 which is now referred to as Neovation. This project supports the Board of County Commissioners Action Item #1: Development of NeoCity, in the current Strategic Plan.

**REVENUES:**

This Fund includes Balance Forward which represents carried forward funds from FY17 for the Center for Neovation.

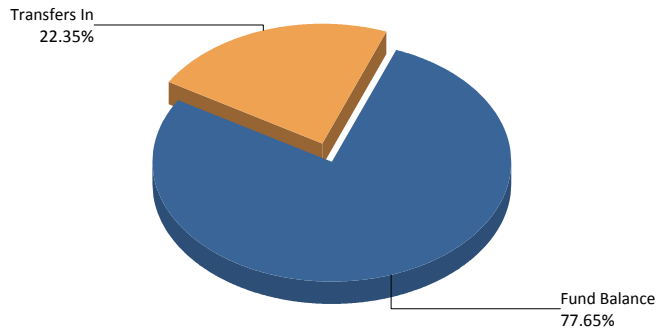
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	154,331	306,725	0	0	0
Other Sources	66,000,000	0	0	0	0
Fund Balance	0	0	49,971,444	6,262,371	-43,709,073
<b>Total Revenues:</b>	<b>\$66,154,331</b>	<b>\$306,725</b>	<b>\$49,971,444</b>	<b>\$6,262,371</b>	<b>-\$43,709,073</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	24,233,595	49,971,444	6,262,371	-43,709,073
Transfers Out	0	154,331	0	0	0
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$24,387,926</b>	<b>\$49,971,444</b>	<b>\$6,262,371</b>	<b>-\$43,709,073</b>

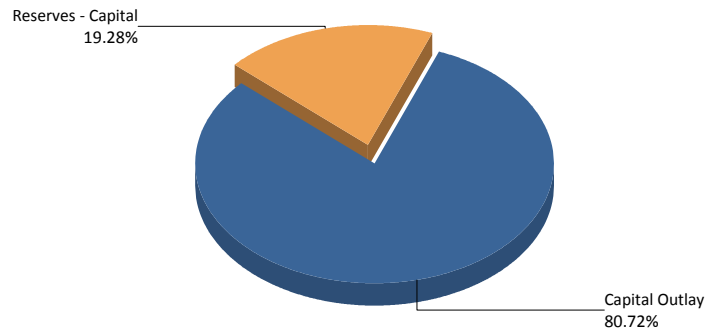
**FUND 331-COUNTYWIDE FIRE CAPITAL FUND**

<b>COUNTYWIDE FIRE CAPITAL FUND</b>	
BVL Fire Station	Equipment

**Revenues**



**Expenditures**



FUND 331-COUNTYWIDE FIRE CAPITAL FUND

**FUND SUMMARY:**

**TRENDS & ISSUES:**

This Fund was established in FY17 to appropriate loan proceeds for Fire capital projects, which will be primarily used to design and construct fire stations. Capital Outlay reflects funding for Board approved capital projects carried forward from prior year to continue in FY18 as well as the addition of the Reunion Fire Station, Fire Rescue & EMS Training Facility and Fire/EMS Equipment projects.

**REVENUES:**

Revenues for FY18 are Fund Balance and Transfers In from Fund 134- Countywide Fire Fund. The Transfer In from Fund 134- Countywide Fire Fund supports the Fire Rescue & EMS Training Facility and Fire/EMS Equipment projects.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Miscellaneous Revenues	0	6,169	0	0	0
Transfers In	0	0	2,232,548	5,244,819	3,012,271
Other Sources	0	21,384,750	19,672,830	0	-19,672,830
Fund Balance	0	0	0	18,219,878	18,219,878
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$21,390,919</b>	<b>\$21,905,378</b>	<b>\$23,464,697</b>	<b>\$1,559,319</b>

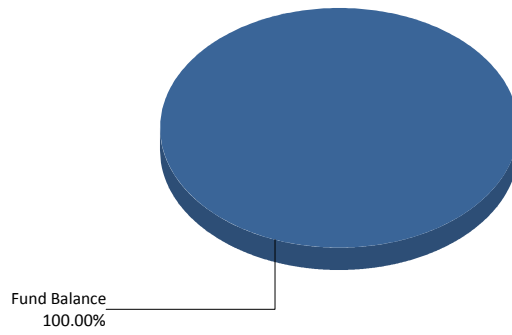
	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	3,185,994	9,269,036	18,940,664	9,671,628
Reserves - Capital	0	0	12,636,342	4,524,033	-8,112,309
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$3,185,994</b>	<b>\$21,905,378</b>	<b>\$23,464,697</b>	<b>\$1,559,319</b>

**FUND 332-- PUBLIC IMP REV BONDS SERIES 2017**

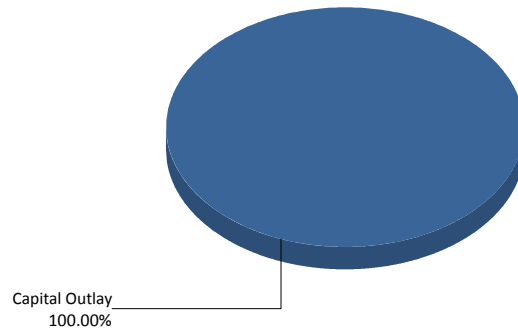
**PUBLIC IMPROVEMENT REV BOND SERIES 2017**

Office Building at  
NeoCity

**Revenues**



**Expenditures**



**FUND SUMMARY:**

**TRENDS & ISSUES:**

This fund is new for FY18 and was established to track expenditures associated with the design and construction of the new office building adjacent to the Center for Neovation, and to pay costs associated with the issuance of the Series 2017 Bonds.

**REVENUES:**

The funding source is Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Fund Balance	0	0	0	26,000,000	26,000,000
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,000,000</b>	<b>\$26,000,000</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Capital Outlay	0	0	0	26,000,000	26,000,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,000,000</b>	<b>\$26,000,000</b>

# Enterprise Funds

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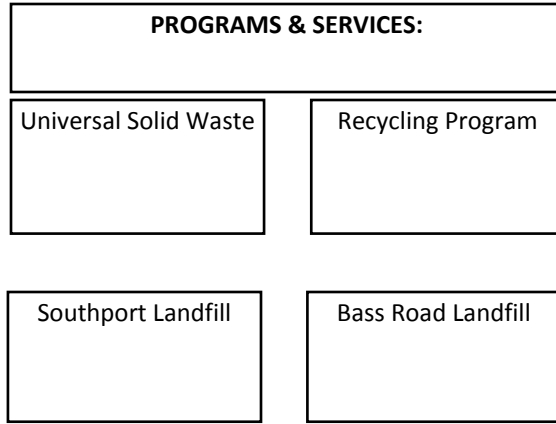
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## ENTERPRISE FUNDS

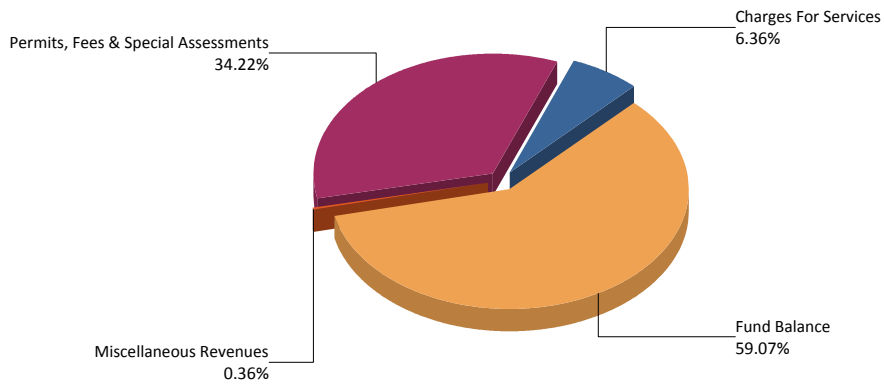
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Enterprise Funds are funds that account for the operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing 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.

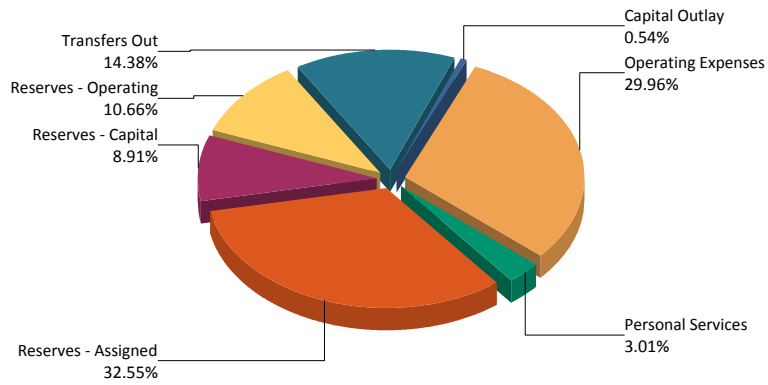
# FUND 401-SOLID WASTE FUND



## 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 FY17. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees and employee benefit elections. Operating Expenditures increased by 1.9% and remains at the current level of service. There was a change in the hauler rate for FY18 as a result of a 1.9% change in the Consumer Price Index (CPI) which increased Contractual Service costs for FY18. Capital Outlay includes funds to purchase a Household Waste coverage structure and Solid Waste Vehicle Replacement. Transfers Out total \$6,435,290 which includes costs associated with the General Fund cost allocation plan, funds to support transportation projects, as well as a cost share for the Shop Supervisor position at Fleet. Reserves for Operating have been established in accordance with County Policy and within statutory limitations. Reserves Assigned includes \$14.5 million dollars set aside for Landfill Closure to fund long term care and closure needs of closed landfills. This Fund's Adopted Budget reflects an increase of 4.5% from the FY17 Adopted Budget, primarily due to increases in Transfers Out.

**REVENUES:**

The major revenue source for this fund comes from Special Assessments. The revenue budgeted in FY18 reflects a 4.5% increase. 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	14,062,961	14,558,446	14,605,389	15,630,935	1,025,546
Charges For Services	4,262,220	4,412,711	3,981,479	2,906,422	-1,075,057
Miscellaneous Revenues	249,475	190,436	254,698	162,335	-92,363
Less 5% Statutory Reduction	0	0	-942,078	-934,985	7,093
Transfers In	142,621	0	0	0	0
Other Sources	205,952	37,394	0	0	0
Fund Balance	0	0	24,921,152	26,982,296	2,061,144
<b>Total Revenues:</b>	<b>\$18,923,227</b>	<b>\$19,198,986</b>	<b>\$42,820,640</b>	<b>\$44,747,003</b>	<b>\$1,926,363</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	1,063,206	1,238,134	1,283,493	1,346,104	62,611
Operating Expenses	11,626,915	12,551,687	13,155,267	13,405,064	249,797
Capital Outlay	0	0	121,500	240,000	118,500
Transfers Out	6,823,114	2,354,841	375,933	6,435,290	6,059,357
Reserves - Operating	0	0	3,693,372	4,768,396	1,075,024
Reserves - Capital	0	0	12,320,082	3,986,149	-8,333,933
Reserves - Assigned	0	0	11,870,993	14,566,000	2,695,007
<b>Total Expenditures:</b>	<b>\$19,513,236</b>	<b>\$16,144,662</b>	<b>\$42,820,640</b>	<b>\$44,747,003</b>	<b>\$1,926,363</b>

<b>PERSONNEL</b>					
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	16.35	19.35	19.35	19.35	0.00
Part Time:	3.00	0.00	0.00	0.00	0.00
<b>Total Personnel:</b>	<b>19.35</b>	<b>19.35</b>	<b>19.35</b>	<b>19.35</b>	<b>0.00</b>

**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 FY18 provides funding for the Household Chemical Waste Cover Project #3190.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Fund Balance	0	0	0	70,000	70,000
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$70,000</b>	<b>\$70,000</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	0	0	50,000	70,000	20,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$50,000</b>	<b>\$70,000</b>	<b>\$20,000</b>

**FUND 401 – UNIVERSAL SOLID WASTE  
SOLID WASTE DEPARTMENT**

---

**DEPARTMENTAL OBJECTIVE:**

The objective of this department is to ensure quality service to the citizens of Unincorporated Osceola County by providing for the safe and timely collection of waste materials. This helps in meeting the strategic plan to Create Better Neighborhoods. This Division of the Solid Waste Department is responsible for the current administration of the Residential Curbside Collection Agreement between Osceola County and two contracted waste haulers. The service includes the monitoring of Contractor performance, complaint resolution and includes overseeing collection of garbage, recycle and yard waste for citizens of unincorporated Osceola County.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

**Create Great Neighborhoods: Expand Education Choices**

- The purchase of three electronic boards has allowed our department to spread educational messages throughout the county this year in an effort to curb contamination in recyclables. We have received positive feedback from citizens as well as from our contracted haulers.

**Accomplishment #2:**

**Tracking County Growth and Services**

- Successfully maintained and updated household database (SWAP) to include approximately 1400 new Certificates of Occupancy for this fiscal year so far and coordinated the delivery of recycle carts for all new requesting home owners.

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

Education and Training

- To plan and hold several community meetings in the next few months in an effort to advise citizens of upcoming collection changes due to the new upcoming contract in October of 2018t contract expires in 2018.
- 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.

**Strategic Objective #2:**

Ensure Cost Effective and High-Performing County Government

- Work closely with consulting team and provide support to the Procurement and legal departments for the upcoming RFP of the new curbside collection service contract to provide our citizens the most cost effective, quality ensured collection services.

**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 2.10 FTEs, which is unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees in addition to employee benefit costs and selections. Operating Expenses increased from the FY17 Adopted Budget for payment to the haulers which are based on an increase in the number of households from FY17.

**REVENUES:**

Revenues recorded in this cost center are from Special Assessment collections and interest.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Permits, Fees & Special Assessments	11,991,429	12,276,658	12,734,904	13,575,701	840,797
Miscellaneous Revenues	247,231	176,767	254,698	157,036	-97,662
Less 5% Statutory Reduction	0	0	-649,480	-686,637	-37,157
Transfers In	89,410	0	0	0	0
Other Sources	205,952	37,394	0	0	0
<b>Total Revenues:</b>	<b>\$12,534,021</b>	<b>\$12,490,819</b>	<b>\$12,340,122</b>	<b>\$13,046,100</b>	<b>\$705,978</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	100,608	126,619	129,216	141,772	12,556
Operating Expenses	11,610,121	11,817,353	12,240,811	12,402,090	161,279
<b>Total Expenditures:</b>	<b>\$11,710,729</b>	<b>\$11,943,973</b>	<b>\$12,370,027</b>	<b>\$12,543,862</b>	<b>\$173,835</b>

**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. This supports the County's plan to Create Great Neighborhoods.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

- Increased efficiency of routes by doing a slight re-org to the department

**STRATEGIC OBJECTIVES:**

- To streamline operations for better efficiency by conducting a slight reorganization to the department.

**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 FTEs which is unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees in addition to benefit costs and plan selections. Operating Expenses increased to account for the Household Chemical waste disposals per contract. Capital Outlay includes funds for a Solid Waste replacement vehicle.

**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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	369,495	380,242	404,724	392,688	-12,036
Miscellaneous Revenues	699	684	0	610	610
Less 5% Statutory Reduction	0	0	-20,236	-19,665	571
<b>Total Revenues:</b>	<b>\$370,193</b>	<b>\$380,926</b>	<b>\$384,488</b>	<b>\$373,633</b>	<b>-\$10,855</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	165,128	163,357	174,765	191,644	16,879
Operating Expenses	234,406	250,001	200,904	215,767	14,863
Capital Outlay	0	0	55,000	0	-55,000
<b>Total Expenditures:</b>	<b>\$399,534</b>	<b>\$413,359</b>	<b>\$430,669</b>	<b>\$407,411</b>	<b>-\$23,258</b>

**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:

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

- None at this time.

**STRATEGIC OBJECTIVES:**

- 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.



**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. Operating Expenses reduced slightly from the FY17 Adopted Budget.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	-489,809	-15,591	126,194	117,374	-8,820
<b>Total Expenditures:</b>	<b>-\$489,809</b>	<b>-\$15,591</b>	<b>\$126,194</b>	<b>\$117,374</b>	<b>-\$8,820</b>

**FUND 401 – BASS ROAD ADMINISTRATION  
SOLID WASTE DEPARTMENT**

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**DEPARTMENTAL OBJECTIVE:**

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.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

Purchase of Flourescent Bulb crusher

- This has allowed for the elimination of loose light bulb storage and an efficient method of proper disposal at the Bass Road processing site.

**Accomplishment #2:**

Create Great Neighborhoods: Tire Amnesty Days

- The continued annual Saturday events have resulted in huge success and support of the county's efforts in combatting the spread of Zika and illegal dumping by providing for free disposal of tires to residents.

**Accomplishment #3:**

- Clamshell operation has assisted in removal of old T.V. tubes and waste tires throughout the county resulting in few injuries to workers and citizens.

**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 FY17. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees in addition to benefit costs and plan selections. Operating Expenses increased slightly from the FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Permits, Fees & Special Assessments	1,702,037	1,901,546	1,465,761	1,662,546	196,785
Charges For Services	4,262,220	4,412,711	3,981,479	2,906,422	-1,075,057
Miscellaneous Revenues	1,545	12,984	0	4,689	4,689
Less 5% Statutory Reduction	0	0	-272,362	-228,683	43,679
Fund Balance	0	0	24,921,152	26,912,296	1,991,144
<b>Total Revenues:</b>	<b>\$5,965,802</b>	<b>\$6,327,241</b>	<b>\$30,096,030</b>	<b>\$31,257,270</b>	<b>\$1,161,240</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	680,529	856,700	878,501	907,170	28,669
Operating Expenses	200,065	408,996	488,823	563,879	75,056
<b>Total Expenditures:</b>	<b>\$880,594</b>	<b>\$1,265,696</b>	<b>\$1,367,324</b>	<b>\$1,471,049</b>	<b>\$103,725</b>

**FUND 401 – SOLID WASTE FUND  
CONTAINER ROUTE**

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**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:**

- Converted scrap metal collection at Kenansville drop site over to private sector can, resulting in transportation savings.

**Accomplishment #2:**

- Grapple truck purchase has proven beneficial in removal of waste tires from Kenansville Drop Site.

**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 FY17. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees in addition to benefit costs and plan selections. For FY18, Operating Expenses decreased slightly and Capital Outlay is not requested for FY18.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Personal Services	116,940	91,458	101,011	105,518	4,507
Operating Expenses	61,980	69,019	71,185	67,478	-3,707
Capital Outlay	0	0	16,500	0	-16,500
<b>Total Expenditures:</b>	<b>\$178,920</b>	<b>\$160,477</b>	<b>\$188,696</b>	<b>\$172,996</b>	<b>-\$15,700</b>

**FUND 401-SOLID WASTE FUND  
FACILITIES MANAGEMENT**

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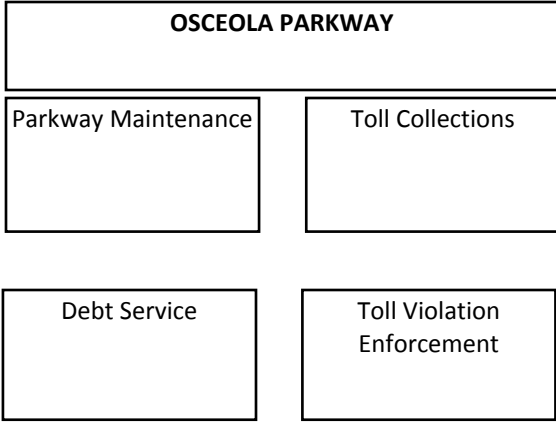
**COST CENTER SUMMARY - (4125):**

**TRENDS & ISSUES:**

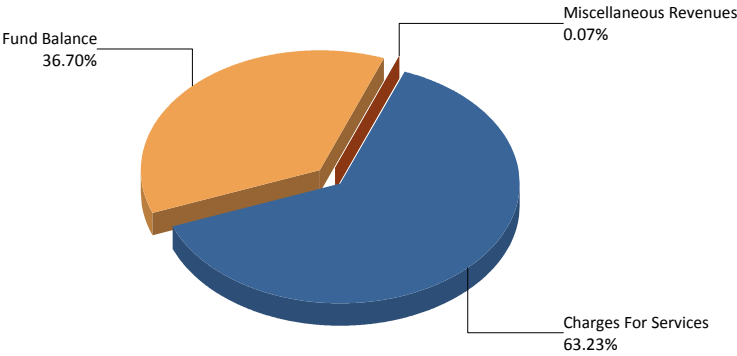
Facilities Management is responsible for all routine daily and preventative maintenance, along with repairs of the facilities at Solid Waste. This office administers all contractual services associated with building operations and processes invoices for services and utilities. Operating Expenses for FY18 include funds to replace the flooring of the modular buildings at Bass Road as well as routine annual maintenance costs.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Operating Expenses	10,153	21,908	27,350	37,750	10,400
<b>Total Expenditures:</b>	<b>\$10,153</b>	<b>\$21,908</b>	<b>\$27,350</b>	<b>\$37,750</b>	<b>\$10,400</b>

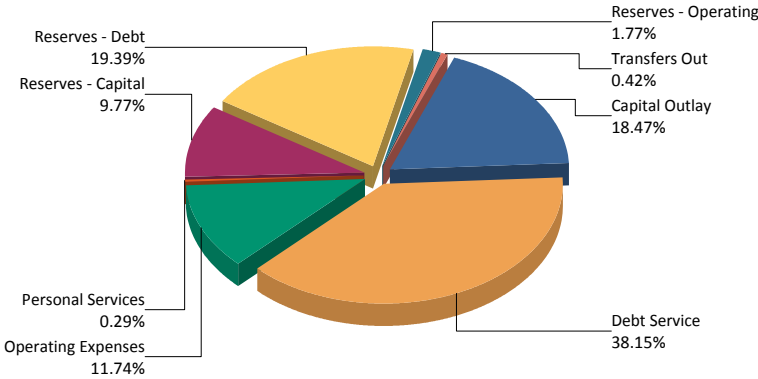
**FUND 407-OSCEOLA PARKWAY**



**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 2004, and the Osceola Parkway project. Personal Service supports 1.1 FTEs which is an increase of .35 FTEs from the FY17 Adopted Budget due to the partial reallocation of the Mowing & Landscaping Inspector position from Fund 155 – West 192 MSBU. Personal Services increased due to the position reallocation and a 3% across the board raise for eligible non IAFF employees. Operating Expenses increased due to the Toll Collection Agreement with Faneuil and Miscellaneous Contractual Services for CFX Admin Monthly Fees. Capital Outlay provides funding for the telephone system upgrade and Fiber Optic installation, as well as the replacement of a vehicle which is split funded with Fund 155 – West 192 MSBU Phase 1. Overall, the FY18 Adopted Budget increased 1.6% over the FY17 Adopted Budget.

**REVENUES:**

The primary revenue source for this Fund is tolls which are projected to increase 8.5% in FY18. This Fund also includes Interest and Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	15,627,217	16,306,238	14,341,016	15,556,986	1,215,970
Miscellaneous Revenues	9,812	21,377	2,383	17,633	15,250
Less 5% Statutory Reduction	0	0	-717,170	-778,731	-61,561
Transfers In	1,252	0	0	0	0
Fund Balance	0	0	9,821,808	9,030,160	-791,648
<b>Total Revenues:</b>	<b>\$15,638,281</b>	<b>\$16,327,615</b>	<b>\$23,448,037</b>	<b>\$23,826,048</b>	<b>\$378,011</b>

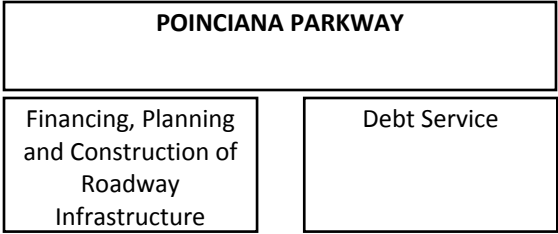
	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	12,114	49,146	59,803	68,903	9,100
Operating Expenses	4,267,545	3,862,878	2,348,663	2,797,113	448,450
Capital Outlay	0	0	190,000	4,399,596	4,209,596
Debt Service	724,315	1,435,599	10,097,900	9,090,524	-1,007,376
Other Non Operating Expenses	2,330,134	2,797,631	0	0	0
Transfers Out	47,217	65,557	78,652	100,221	21,569
Reserves - Operating	0	0	1,686,716	422,209	-1,264,507
Reserves - Debt	0	0	4,541,713	4,619,694	77,981
Reserves - Capital	0	0	2,679,748	2,327,788	-351,960
Reserves - Stability	0	0	1,764,842	0	-1,764,842
<b>Total Expenditures:</b>	<b>\$7,381,324</b>	<b>\$8,210,811</b>	<b>\$23,448,037</b>	<b>\$23,826,048</b>	<b>\$378,011</b>

**PERSONNEL**

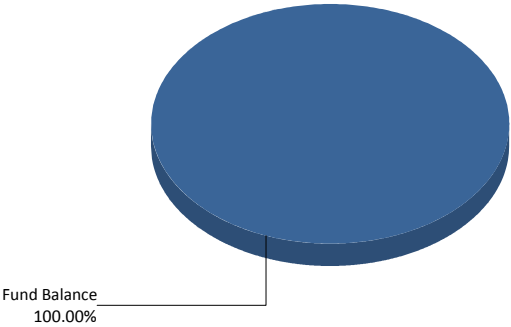
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	0.60	0.75	0.75	1.10	0.35
<b>Total Personnel:</b>	<b>0.60</b>	<b>0.75</b>	<b>0.75</b>	<b>1.10</b>	<b>0.35</b>



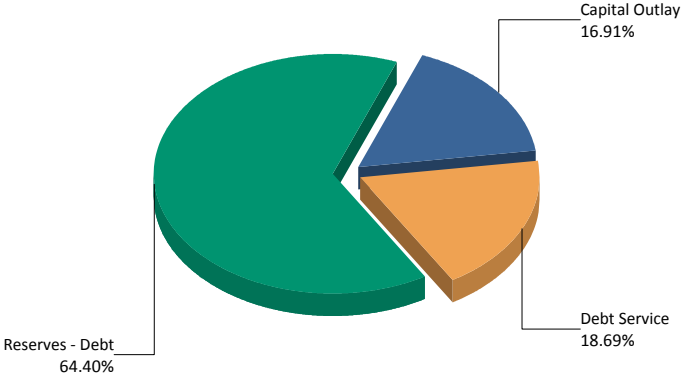
**FUND 408-POINCIANA PARKWAY**



**Revenues**



**Expenditures**



**FUND 408-POINCIANA PARKWAY**

**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 \$2,232,857.

**REVENUES:**

The revenue budgeted in FY18 includes Fund Balance from the prior year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Revenues</u></b>					
Miscellaneous Revenues	0	0	1,868,619	0	-1,868,619
Less 5% Statutory Reduction	0	0	-93,431	0	93,431
Fund Balance	0	0	13,707,981	13,206,732	-501,249
<b>Total Revenues:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,483,169</b>	<b>\$13,206,732</b>	<b>-\$2,276,437</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b><u>Expenditures</u></b>					
Capital Outlay	0	0	5,709,294	2,232,857	-3,476,437
Debt Service	0	0	1,868,619	2,468,619	600,000
Reserves - Debt	0	0	7,905,256	8,505,256	600,000
<b>Total Expenditures:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$15,483,169</b>	<b>\$13,206,732</b>	<b>-\$2,276,437</b>

# Internal Service Funds

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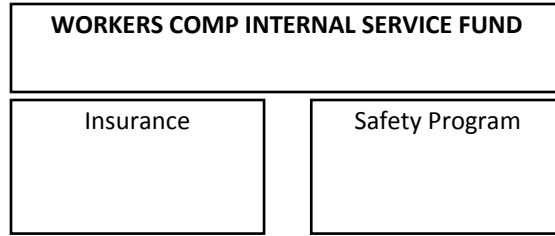
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## **INTERNAL SERVICE FUNDS**

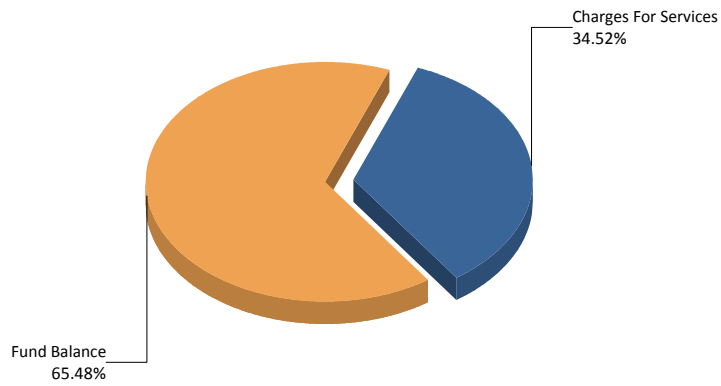
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Internal Service Funds are funds that account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

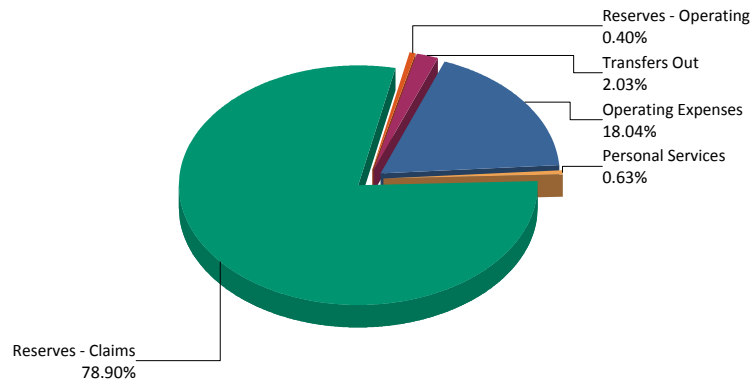
# FUND 501-WORKERS COMP INTERNAL SERVICE FUND



## 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 remains unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased primarily due to the renewal of the Insurance Policy. Overall, this budget increased 7.6% from the FY17 Adopted Budget.

**REVENUES:**

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY18 revenue is established based on the rates published by the State of Florida. This Fund is also supported by Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	3,133,492	3,140,587	3,216,811	4,021,453	804,642
Miscellaneous Revenues	67,784	41,649	14,617	0	-14,617
Fund Balance	0	0	7,596,740	7,628,053	31,313
<b>Total Revenues:</b>	<b>\$3,201,276</b>	<b>\$3,182,236</b>	<b>\$10,828,168</b>	<b>\$11,649,506</b>	<b>\$821,338</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	70,538	61,583	71,791	73,948	2,157
Operating Expenses	445,951	1,939,383	1,589,773	2,100,994	511,221
Transfers Out	4,887,090	85,504	225,953	236,713	10,760
Reserves - Operating	0	0	25,584	46,050	20,466
Reserves - Claims	0	0	8,915,067	9,191,801	276,734
<b>Total Expenditures:</b>	<b>\$5,403,579</b>	<b>\$2,086,470</b>	<b>\$10,828,168</b>	<b>\$11,649,506</b>	<b>\$821,338</b>

**PERSONNEL**

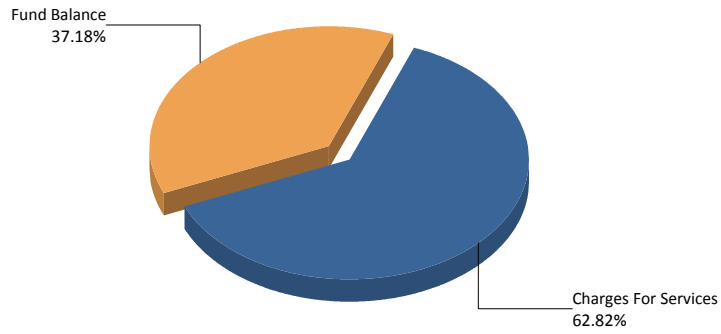
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	1.03	1.03	0.95	0.95	0.00
<b>Total Personnel:</b>	<b>1.03</b>	<b>1.03</b>	<b>0.95</b>	<b>0.95</b>	<b>0.00</b>

**FUND 502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND**

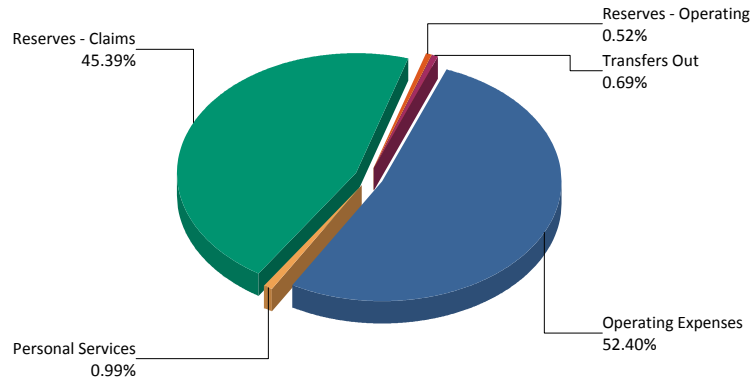
**PROPERTY & CASUALTY INSURANCE FUND**

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 remains unchanged from the FY17 Adopted Budget. Personal Services increased due to a 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased slightly from the FY17 Adopted Budget. Overall, this Fund increased 15% from FY17 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.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	3,418,573	3,021,743	3,965,239	4,674,123	708,884
Miscellaneous Revenues	106,586	38,317	0	0	0
Transfers In	1,057	0	0	0	0
Fund Balance	0	0	2,502,425	2,766,337	263,912
<b>Total Revenues:</b>	<b>\$3,526,216</b>	<b>\$3,060,060</b>	<b>\$6,467,664</b>	<b>\$7,440,460</b>	<b>\$972,796</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	70,537	61,567	71,788	73,952	2,164
Operating Expenses	3,566,182	2,894,568	3,869,631	3,898,818	29,187
Transfers Out	0	0	0	51,301	51,301
Reserves - Operating	0	0	41,892	38,908	-2,984
Reserves - Claims	0	0	2,484,353	3,377,481	893,128
<b>Total Expenditures:</b>	<b>\$3,636,719</b>	<b>\$2,956,136</b>	<b>\$6,467,664</b>	<b>\$7,440,460</b>	<b>\$972,796</b>

**PERSONNEL**

	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	1.03	1.03	0.95	0.95	0.00
<b>Total Personnel:</b>	<b>1.03</b>	<b>1.03</b>	<b>0.95</b>	<b>0.95</b>	<b>0.00</b>

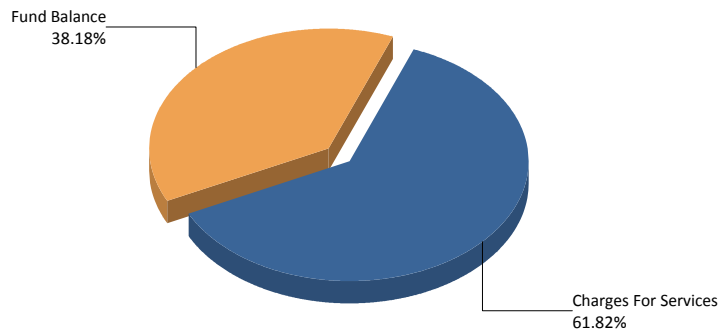


**FUND 503-DENTAL INSURANCE INTERNAL SERVICE FUND**

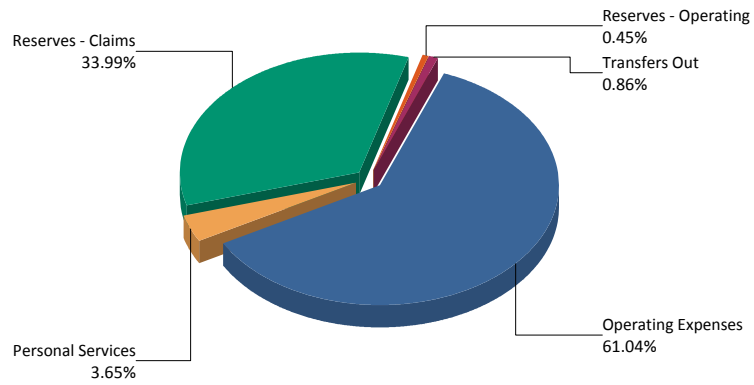
**DENTAL INSURANCE INTERNAL SERVICE FUND**

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 remains unchanged from the FY17 Adopted Budget. Personal Services decreased 0.7% from FY17 Adopted Budget due to employee plan selection which was offset by a 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased slightly from the FY17 Adopted Budget. Overall, this budget increased 25.4% from the FY17 Adopted Budget.

**REVENUES:**

The primary source of revenue is derived from charges related to dental insurance rates to countywide departments. The FY18 budget reflects an increase of 26.7% in Charges for Services revenue over the FY17 Adopted Budget. This Fund is also supported by Fund Balance.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	884,939	964,735	726,562	920,862	194,300
Miscellaneous Revenues	2,946	3,106	0	0	0
Transfers In	394	0	0	0	0
Fund Balance	0	0	460,955	568,625	107,670
<b>Total Revenues:</b>	<b>\$888,279</b>	<b>\$967,841</b>	<b>\$1,187,517</b>	<b>\$1,489,487</b>	<b>\$301,970</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	54,789	56,213	54,682	54,317	-365
Operating Expenses	785,301	834,910	909,177	909,244	67
Transfers Out	8,492	0	1,908	12,841	10,933
Reserves - Operating	0	0	5,784	6,765	981
Reserves - Claims	0	0	215,966	506,320	290,354
<b>Total Expenditures:</b>	<b>\$848,582</b>	<b>\$891,123</b>	<b>\$1,187,517</b>	<b>\$1,489,487</b>	<b>\$301,970</b>

**PERSONNEL**

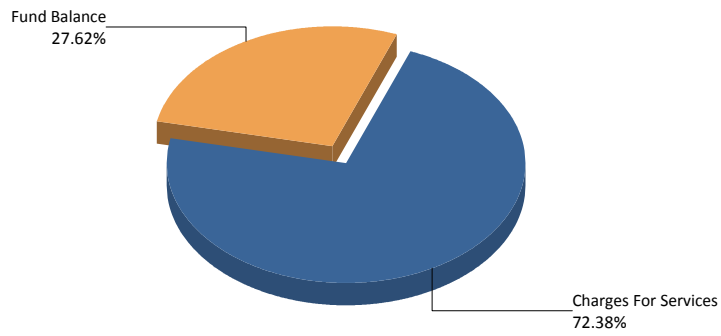
	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	0.81	0.81	0.81	0.81	0.00
<b>Total Personnel:</b>	<b>0.81</b>	<b>0.81</b>	<b>0.81</b>	<b>0.81</b>	<b>0.00</b>

**FUND 504-HEALTH INSURANCE INTERNAL SERVICE FUND**

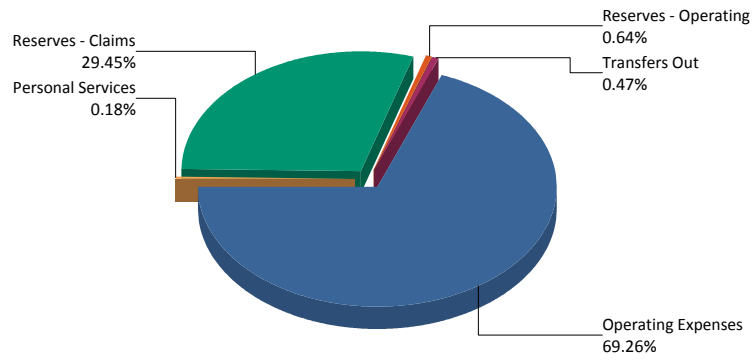
**HEALTH INSURANCE INTERNAL SERVICE FUND**

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 FY17 Adopted Budget. Personal Services decreased 0.7% due to plan selections which were offset by a 3% across the board raise for all eligible non-IAFF employees. Operating Expenses increased for estimated Claims expenses. Overall, the FY18 Budget increased 4.8% from the FY17 Adopted Budget.

**REVENUES:**

The primary source of revenue is derived from charges related to health insurance rates to countywide departments and employee contributions for health insurance. Also, an additional revenue source is from Fund Balance.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	15,626,118	17,119,888	20,288,534	21,720,148	1,431,614
Miscellaneous Revenues	278,812	482,897	20,460	0	-20,460
Less 5% Statutory Reduction	0	0	-1,023	0	1,023
Transfers In	402	0	0	0	0
Fund Balance	0	0	8,329,843	8,287,845	-41,998
<b>Total Revenues:</b>	<b>\$15,905,333</b>	<b>\$17,602,785</b>	<b>\$28,637,814</b>	<b>\$30,007,993</b>	<b>\$1,370,179</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	55,904	55,682	55,826	55,449	-377
Operating Expenses	16,510,095	18,142,743	18,654,158	20,783,097	2,128,939
Transfers Out	132,003	142,823	116,425	141,607	25,182
Reserves - Operating	0	0	24,802	191,186	166,384
Reserves - Claims	0	0	9,786,603	8,836,654	-949,949
<b>Total Expenditures:</b>	<b>\$16,698,003</b>	<b>\$18,341,248</b>	<b>\$28,637,814</b>	<b>\$30,007,993</b>	<b>\$1,370,179</b>

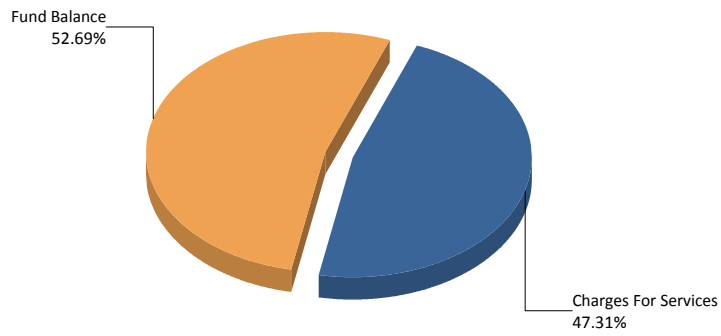
PERSONNEL					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	0.83	0.83	0.83	0.83	0.00
<b>Total Personnel:</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>0.83</b>	<b>0.00</b>

**FUND 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND**

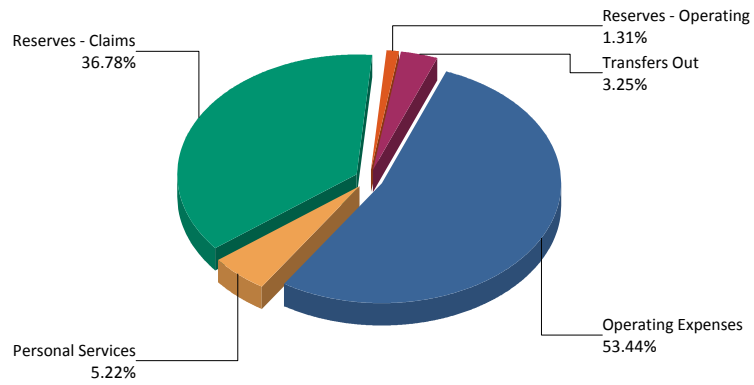
LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

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 coverage's Countywide. Personal Services supports 0.81 FTEs, which remains unchanged from the FY17 Adopted Budget. Personal Services decreased 0.7% as a result of benefit costs which were offset by a 3% across the board raise for all eligible non-IAFF employees. Operating increased slightly due to increases in Insurance Premiums. Overall, the FY18 Budget increased 1.9% from the FY17 Adopted Budget.

**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.

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Revenues</b>					
Charges For Services	544,673	499,441	535,150	492,013	-43,137
Miscellaneous Revenues	3,726	3,749	0	0	0
Transfers In	393	0	0	0	0
Fund Balance	0	0	485,783	548,038	62,255
<b>Total Revenues:</b>	<b>\$548,793</b>	<b>\$503,191</b>	<b>\$1,020,933</b>	<b>\$1,040,051</b>	<b>\$19,118</b>

	FY15 Actuals:	FY16 Actuals:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
<b>Expenditures</b>					
Personal Services	54,795	54,577	54,682	54,317	-365
Operating Expenses	443,270	386,632	555,738	555,805	67
Transfers Out	0	0	80,426	33,809	-46,617
Reserves - Operating	0	0	13,635	13,635	0
Reserves - Claims	0	0	316,452	382,485	66,033
<b>Total Expenditures:</b>	<b>\$498,065</b>	<b>\$441,209</b>	<b>\$1,020,933</b>	<b>\$1,040,051</b>	<b>\$19,118</b>

<b>PERSONNEL</b>					
	FY15 Adopted:	FY16 Adopted:	FY17 Adopted:	FY18 Adopted:	FY18 - FY17:
Full Time:	0.81	0.81	0.81	0.81	0.00
<b>Total Personnel:</b>	<b>0.81</b>	<b>0.81</b>	<b>0.81</b>	<b>0.81</b>	<b>0.00</b>

**Fund 001 – GENERAL FUND  
FUND 510 – FLEET INTERNAL SERVICE FUND  
FLEET**

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**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.

**RECENT ACCOMPLISHMENTS:**

**Accomplishment #1:**

- 100% of our Technicians have one or more EVT certifications

**Accomplishment #2:**

- Named as one of the 100 Best Fleets of the Americas

**Accomplishment #3:**

- Named as one of the Notable Fleets in the United States

**Accomplishment #4:**

- Full upgrade and integration of Countywide Fuel Management System

**STRATEGIC OBJECTIVES:**

**Strategic Objective #1:**

**Maintain and improve our Level of Service (Cost – Effective High - Performing Government)**

- Maintain equipment at a 98% or higher operational readiness rate.
- Implementation of the new Fleet Management Software
- Ensure all Equipment Services are scheduled within three business days of the request
- Become an ASE (Automotive Service Excellence) blue seal facility
- Installation of overhead oil, grease, and lubricant dispensers in all service bays to increase efficiency and accountability

**Strategic Objective #2:**

**Be an integral part of emergency operations (Cost – Effective High - Performing Government)**

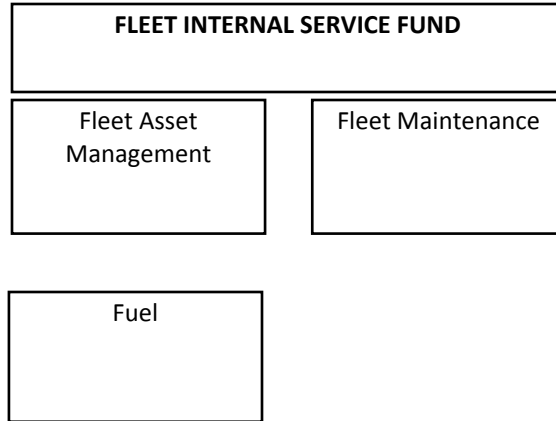
- Be mission ready 100% of the time in case of Emergency or Natural Disaster

**Strategic Objective #3:**

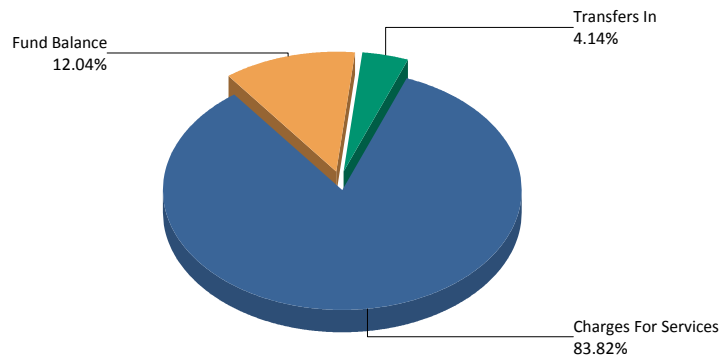
**Improve countywide Fuel Services (Cost – Effective High - Performing Government)**

- Installation of new Canopy, Tanks, Fuel Dispensers and DEF Dispenser at Yard 2
- Complete renovation of two 550 gallon Solar Powered Mobile Fuel Points

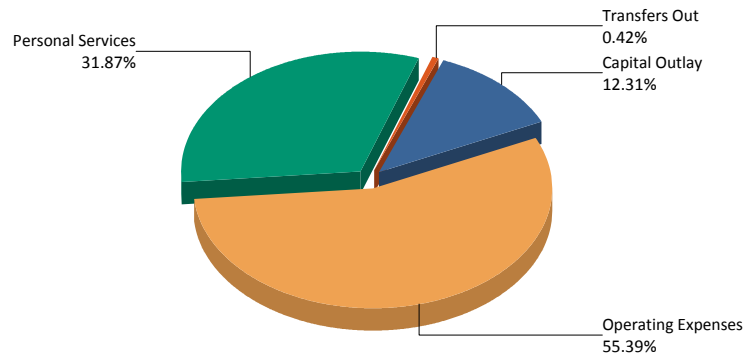
## FUND 510-FLEET INTERNAL SERVICE FUND



### 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 17.65 FTEs which is an increase of 2 FTEs from the FY17 Adopted Budget for the Heavy Equipment Mechanic and Shop Supervisor positions. Personal Services increased 22.1% due to the new FTEs, employee plan selection and benefit cost, as well as a 3% across the board raise for all eligible non-IAFF employees. Operating decreased 16% primarily due to reductions in Repairs and Maintenance based on needs for FY18. Capital Outlay includes funds for replacement vehicle as well as ongoing capital projects. Transfers Out represents funds for Intergovernmental Radio Communications. The FY18 Adopted Budget reflects a decrease of 16.7% from the FY17 Adopted Budget.

**REVENUES:**

The revenues are based on the department's rates and reflect a projection of the actual revenues to date. In FY18, 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 sources include Fund Balance which represents carried forward funds from previous fiscal year.

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Revenues</b>					
Charges For Services	2,605,728	2,921,513	3,472,444	3,425,675	-46,769
Miscellaneous Revenues	6,073	1,116	0	0	0
Transfers In	146,821	279,804	679,537	169,257	-510,280
Fund Balance	0	0	753,588	491,893	-261,695
<b>Total Revenues:</b>	<b>\$2,758,622</b>	<b>\$3,202,433</b>	<b>\$4,905,569</b>	<b>\$4,086,825</b>	<b>\$-818,744</b>

	<b>FY15 Actuals:</b>	<b>FY16 Actuals:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
<b>Expenditures</b>					
Personal Services	795,471	972,557	1,066,799	1,302,525	235,726
Operating Expenses	2,244,683	2,153,437	2,695,072	2,263,745	-431,327
Capital Outlay	0	0	1,043,721	503,193	-540,528
Transfers Out	15,274	17,366	15,162	17,362	2,200
Reserves - Operating	0	0	80,846	0	-80,846
Reserves - Capital	0	0	3,969	0	-3,969
<b>Total Expenditures:</b>	<b>\$3,055,429</b>	<b>\$3,143,360</b>	<b>\$4,905,569</b>	<b>\$4,086,825</b>	<b>\$-818,744</b>

**PERSONNEL**

	<b>FY15 Adopted:</b>	<b>FY16 Adopted:</b>	<b>FY17 Adopted:</b>	<b>FY18 Adopted:</b>	<b>FY18 - FY17:</b>
Full Time:	11.65	11.65	15.65	17.65	2.00
<b>Total Personnel:</b>	<b>11.65</b>	<b>11.65</b>	<b>15.65</b>	<b>17.65</b>	<b>2.00</b>

# Capital Improvement Program Funds

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## CAPITAL IMPROVEMENT PROGRAM

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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 FY18-22 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 FY17. 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 FY18-FY22 CIP.

## Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Code Enforcement Vehicles - 1407	56,000	0	0	0	0	56,000
Development Review Vehicles - 1402	58,074	0	0	0	0	58,074
Parks Vehicles - 1413	26,557	0	0	0	0	26,557
<b>Total: 1400 - Community Development Projects</b>	<b>140,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,631</b>
<b>Total: Community Development</b>	<b>140,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>140,631</b>
<b><u>Public Safety</u></b>						
<b>2100 - Public Safety Projects</b>						
Animal Services Vehicle Replacement - 2107	98,400	68,224	70,953	73,791	76,743	388,111
Booking Control Room - 180012	0	724,000	0	0	0	724,000
Corrections Vehicle Replacement - 180014	124,000	0	0	0	0	124,000
Osceola County Jail Encapsulation Phase 2 - 180015	300,000	0	0	0	0	300,000
Security Cameras Phase 2 - 180013	153,584	0	0	0	0	153,584
<b>Total: 2100 - Public Safety Projects</b>	<b>675,984</b>	<b>792,224</b>	<b>70,953</b>	<b>73,791</b>	<b>76,743</b>	<b>1,689,695</b>
<b>Total: Public Safety</b>	<b>675,984</b>	<b>792,224</b>	<b>70,953</b>	<b>73,791</b>	<b>76,743</b>	<b>1,689,695</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Facilities Maintenance New Vehicles - 18105	0	58,799	0	0	0	58,799
Facilities Management Vehicle Replacement - 18104	0	116,578	0	0	0	116,578
Fleet Vehicle Replacement - 4204	212,000	209,000	0	0	0	421,000
Jail - Domestic hot/cold water piping replacement - 180029	2,000,000	0	0	0	0	2,000,000
Jail - HVAC Chilled water and hot Water piping system replacement - 180028	0	3,400,000	0	0	0	3,400,000
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	122,500	0	0	0	0	122,500
Upgrade to Fueling System - 15001	0	78,750	0	0	0	78,750
<b>Total: 4100 - Public Works Projects</b>	<b>2,334,500</b>	<b>3,863,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,197,627</b>
<b>Total: Public Works</b>	<b>2,334,500</b>	<b>3,863,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,197,627</b>
<b>Total: 001</b>	<b>3,151,115</b>	<b>4,655,351</b>	<b>70,953</b>	<b>73,791</b>	<b>76,743</b>	<b>8,027,953</b>

# Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b>Public Works</b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacement - 4204	90,000	90,000	0	0	0	180,000
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	175,000	0	0	0	0	175,000
Road and Bridge Light Vehicles - 180098	0	144,524	0	0	0	144,524
Transportation Transit Vehicle - 180099	27,500	0	0	0	0	27,500
Upgrade to Fueling System - 15001	0	56,250	0	0	0	56,250
<b>Total: 4100 - Public Works Projects</b>	<b>292,500</b>	<b>290,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,274</b>
<b>Total: Public Works</b>	<b>292,500</b>	<b>290,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,274</b>
<b>Total: 102</b>	<b>292,500</b>	<b>290,774</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,274</b>

## Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Oren Brown Park Improvements - 7217	105,000	100,000	150,000	625,000	0	980,000
<b>Total: 1400 - Community Development Projects</b>	<b>105,000</b>	<b>100,000</b>	<b>150,000</b>	<b>625,000</b>	<b>0</b>	<b>980,000</b>
<b>Total: Community Development</b>	<b>105,000</b>	<b>100,000</b>	<b>150,000</b>	<b>625,000</b>	<b>0</b>	<b>980,000</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
OHP Maintenance - 20x40 Metal Storage Shed - 180063	52,000	0	0	0	0	52,000
<b>Total: 4100 - Public Works Projects</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,000</b>
<b>Total: Public Works</b>	<b>52,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,000</b>
<b><u>Sports &amp; Events Facilities</u></b>						
<b>7500 - TDT Projects</b>						
Access Control System - 17102	230,000	0	0	0	0	230,000
Concession Stand Upgrade & Signage - 7511	0	300,000	0	0	0	300,000
ECORASTER Flooring - 180034	0	25,000	0	0	0	25,000
OHP - Administrative Office/Box Office Renovations - 16061	631,000	0	0	0	0	631,000
OHP - Advertising Signage Replacements - 17106	0	0	0	50,000	0	50,000
OHP - Arena Lobby Floor - 17053	0	0	750,000	0	0	750,000
OHP - Bathrooms -Arena/Exhibition Building - 17052	0	0	775,000	1,725,000	0	2,500,000
OHP - Covered Walkway between Arena & Exhibition Building - 17055	0	0	0	0	1,200,000	1,200,000
OHP - Electrical Power Distribution (Arena, Hall, Parking Lots) - 16055	125,000	525,000	0	0	0	650,000
OHP - Escalators - 16065	0	0	0	2,000,000	0	2,000,000
OHP - Fall Protection System - 17103	100,000	0	0	0	0	100,000
OHP - Fencing - 7505	130,000	0	0	0	0	130,000
OHP - Gazebo - 180009	0	0	250,000	0	0	250,000
OHP - Heritage Club Kitchen (including exhaust and oven) - 17050	0	0	750,000	0	0	750,000
OHP - Improved Exterior Signage - 7507	700,000	400,000	400,000	400,000	400,000	2,300,000
OHP - Irrigation System Updates - 17108	0	0	0	50,000	0	50,000
OHP - KVLS Audio System - 180066	75,000	0	0	0	0	75,000
OHP - LED Scoreboard & Arena TV Broadcast System Phase II - 7555	0	0	255,000	0	0	255,000
OHP - Maintenance Workshop, Office and Storage Unit - 16059	0	2,000,000	0	0	0	2,000,000
OHP - Multipurpose Pavilion (West Lot) - 17100	2,000,000	0	0	0	0	2,000,000

OHP - Outdoor Concession Stand Truss System and Storage - 7519	40,000	0	0	0	0	40,000
OHP - Outdoor Lighting - 17012	0	0	150,000	0	0	150,000
OHP - Public Address System (Box Office, Bowl, General) - 17101	0	0	0	0	100,000	100,000
OHP - Site Drainage and Paving - 7548	0	250,000	250,000	500,000	0	1,000,000
OHP - Spotlight Replacements - 17107	0	0	0	50,000	0	50,000
OHP - Wall panels/Air Wall/Acoustical Panels - 17104	0	0	0	100,000	0	100,000
Osceola Arts Site Improvements - 18004	250,000	0	0	0	0	250,000
Pave Existing Show Ring - 7535	0	0	0	300,000	0	300,000
Softball Complex - Toro Reelmaster - 180092	49,000	0	0	0	0	49,000
South Concourse Expansion - 180035	0	0	0	0	2,000,000	2,000,000
Stadium - Picnic Cover - 180093	75,000	0	0	0	0	75,000
<b>Total: 7500 - TDT Projects</b>	<b>4,405,000</b>	<b>3,500,000</b>	<b>3,580,000</b>	<b>5,175,000</b>	<b>3,700,000</b>	<b>20,360,000</b>
<b>Total: Sports &amp; Events Facilities</b>	<b>4,405,000</b>	<b>3,500,000</b>	<b>3,580,000</b>	<b>5,175,000</b>	<b>3,700,000</b>	<b>20,360,000</b>
<b>Total: 104</b>	<b>4,562,000</b>	<b>3,600,000</b>	<b>3,730,000</b>	<b>5,800,000</b>	<b>3,700,000</b>	<b>21,392,000</b>

## Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Court Administration</u></b>						
<b>1500 - Court Projects</b>						
Court Facility Wayfinding - 18201	73,220	20,259	0	0	0	93,479
<b>Total: 1500 - Court Projects</b>	<b>73,220</b>	<b>20,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,479</b>
<b>Total: Court Administration</b>	<b>73,220</b>	<b>20,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,479</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Admin Bldg and Courthouse Renovations - 16035	0	0	6,850,000	0	0	6,850,000
Clerk of Court Evidence Vault Modifications and changes - 180075	70,000	0	0	0	0	70,000
<b>Total: 4100 - Public Works Projects</b>	<b>70,000</b>	<b>0</b>	<b>6,850,000</b>	<b>0</b>	<b>0</b>	<b>6,920,000</b>
<b>Total: Public Works</b>	<b>70,000</b>	<b>0</b>	<b>6,850,000</b>	<b>0</b>	<b>0</b>	<b>6,920,000</b>
<b>Total: 115</b>	<b>143,220</b>	<b>20,259</b>	<b>6,850,000</b>	<b>0</b>	<b>0</b>	<b>7,013,479</b>



## Fund 123-TDT Ref & Imp 2012 Project

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Sports &amp; Events Facilities</u></b>						
<b>7500 - TDT Projects</b>						
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	0	80,000	80,000
OHP - Rodeo Penning (Back Chutes) - 7542	20,000	0	0	0	0	20,000
<b>Total: 7500 - TDT Projects</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>100,000</b>
<b>Total: Sports &amp; Events Facilities</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>100,000</b>
<b>Total: 123</b>	<b>20,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>80,000</b>	<b>100,000</b>

## Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Cherokee Point Conservation Area - 1417	45,000	0	0	0	0	45,000
Tupperware Island Conservation Area (Candella Island) - 1403	200,000	0	0	0	0	200,000
<b>Total: 1400 - Community Development Projects</b>	<b>245,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,000</b>
<b>Total: Community Development</b>	<b>245,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,000</b>
<b>Total: 125</b>	<b>245,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,000</b>

## Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Lake Marian Boat Ramp - 1405	0	110,800	0	0	0	110,800
Mac Overstreet Boat Ramp - 17010	0	247,786	247,786	544,680	606,365	1,646,617
Overstreet Landing - 7273	0	39,100	0	0	0	39,100
<b>Total: 4100 - Public Works Projects</b>	<b>0</b>	<b>397,686</b>	<b>247,786</b>	<b>544,680</b>	<b>606,365</b>	<b>1,796,517</b>
<b>Total: Public Works</b>	<b>0</b>	<b>397,686</b>	<b>247,786</b>	<b>544,680</b>	<b>606,365</b>	<b>1,796,517</b>
<b>Total: 141</b>	<b>0</b>	<b>397,686</b>	<b>247,786</b>	<b>544,680</b>	<b>606,365</b>	<b>1,796,517</b>

## Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b>Public Works</b>						
<b>4300 - Transportation Projects</b>						
Advanced Traffic Management System (ATMS) - 4307	0	345,000	115,000	115,000	115,000	690,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	0	400,000	150,000	150,000	150,000	850,000
Boggy Creek Road at Rustic Drive Add Right Turn Lane - 180025	0	240,000	0	0	0	240,000
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	2,000,000	2,000,000
Canoe Creek Road - 4395	0	0	3,238,300	0	61,297,900	64,536,200
County Sidewalks/Trails - 4655	0	271,000	83,000	85,000	85,000	524,000
Fortune Road Extension - 4364	0	620,100	8,061,300	0	0	8,681,400
Hickory Tree Road - 15017	0	3,031,600	10,271,923	39,410,800	0	52,714,323
Narcoossee Road at Thompkins - 180023	0	440,000	0	0	0	440,000
Neptune Road Phase III - 4330	390,000	1,260,000	22,800,000	0	0	24,450,000
Neptune Road Phase IV - 4314	421,926	0	3,600,000	0	0	4,021,926
Old Canoe Creek Road - 4375	0	0	0	1,466,900	36,012,262	37,479,162
Simpson & Fortune Intersection - 15041	0	0	0	75,000	542,360	617,360
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	200,000	0	200,000
Simpson Road Phase II fka Boggy Creek Phase II - 3019	680,000	945,000	10,455,000	13,500,000	0	25,580,000
Simpson Road Phase III fka Boggy Creek Phase III - 3677	470,000	630,000	2,200,000	9,300,000	0	12,600,000
Story Road and Hunting Lodge Drive - 15039	0	0	0	6,670,000	0	6,670,000
<b>Total: 4300 - Transportation Projects</b>	<b>1,961,926</b>	<b>8,182,700</b>	<b>60,974,523</b>	<b>70,972,700</b>	<b>100,202,522</b>	<b>242,294,371</b>
<b>Total: Public Works</b>	<b>1,961,926</b>	<b>8,182,700</b>	<b>60,974,523</b>	<b>70,972,700</b>	<b>100,202,522</b>	<b>242,294,371</b>
<b>Total: 142</b>	<b>1,961,926</b>	<b>8,182,700</b>	<b>60,974,523</b>	<b>70,972,700</b>	<b>100,202,522</b>	<b>242,294,371</b>

## Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b>Public Works</b>						
<b>4300 - Transportation Projects</b>						
Advanced Traffic Management System (ATMS) - 4307	230,000	230,000	230,000	230,000	230,000	1,150,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	150,000	150,000	150,000	150,000	150,000	750,000
Carroll St - JYP to Michigan - 4316	0	7,591,000	0	7,326,150	0	14,917,150
Celebration Place at Celebration Place - 17017	0	0	0	275,000	0	275,000
County Sidewalks/Trails - 4655	34,000	588,000	239,000	515,000	445,000	1,821,000
Donegan Ave at Smith Street Mast Arm Signal - 180016	35,000	405,000	0	0	0	440,000
Doverplum Road at San Remo Rd Intersection Improvements - 180020	35,000	405,000	0	0	0	440,000
Hoagland Blvd Ph 2 - 4309	0	22,364,058	0	0	0	22,364,058
Hoagland Blvd Phase 3 - 4332	0	6,340,574	0	0	0	6,340,574
Marigold Ave at Peabody Rd South Intersection Improvements - 180017	65,000	605,000	0	0	0	670,000
Marigold Ave at San Lorenzo Rd Intersection Improvements - 180018	65,000	605,000	0	0	0	670,000
Neptune Middle School Sidewalk - 15035	0	40,000	0	0	0	40,000
Neptune Road Phase II - 4331	1,110,000	1,700,000	39,900,000	0	0	42,710,000
Neptune Road Phase III - 4330	0	140,000	2,000,000	0	0	2,140,000
Old Lake Wilson Road Phase 2 - 3862	0	50,000	3,858,400	0	0	3,908,400
Old Pleasant Hill Road Extension - 16078	0	50,000	1,237,040	0	0	1,287,040
Old Vineland Road Improvements - 4343	0	575,000	20,158,146	0	0	20,733,146
Osceola Parkway Median - 180077	60,000	350,000	0	0	0	410,000
Osceola Parkway West Phase 1 (EB) - 16016	0	1,067,240	0	0	0	1,067,240
Osceola Parkway West Phase 2 (EB) - 16072	0	96,710	607,230	0	0	703,940
Osceola Parkway West Phase 3 (WB) - 16073	0	96,710	607,230	0	0	703,940
Osceola Parkway West Phase 4 (WB) - 16074	0	122,660	944,580	0	0	1,067,240
Pleasant Hill Rd @ Windmill Point - 17019	35,000	327,500	0	0	0	362,500
Poinciana Blvd at Octavia Blvd Mast Arm Signal - 180021	35,000	405,000	0	0	0	440,000
Poinciana Blvd at Reaves Rd Intersection Improvements - 180019	50,000	505,000	0	0	0	555,000
Poinciana Blvd Phase IVA - 4016	0	0	8,000,000	10,205,580	0	18,205,580
Poinciana Blvd Phase IVB - 15031	0	8,000,000	7,731,500	0	0	15,731,500
Reaves Rd Ph 1 - 4176	0	0	1,240,200	16,122,600	0	17,362,800
Simpson Rd at Royal Palm Dr - 4313	465,850	0	0	0	0	465,850
Simpson Road at Eagle Bay Mast Arm Signal - 180022	35,000	405,000	0	0	0	440,000
Simpson Road Phase III fka Boggy Creek Phase III - 3677	350,000	470,000	1,600,000	6,500,000	0	8,920,000
Sinclair Road - 4383	0	500,000	250,000	18,309,200	0	19,059,200

Thacker Ave @ Loop E-W - 4315	35,000	373,000	0	0	0	408,000
Thacker Avenue Extension - 15013	0	65,000	7,716,800	0	0	7,781,800
<b>Total: 4300 - Transportation Projects</b>	<b>2,789,850</b>	<b>54,622,452</b>	<b>96,470,126</b>	<b>59,633,530</b>	<b>825,000</b>	<b>214,340,958</b>
<b>Total: Public Works</b>	<b>2,789,850</b>	<b>54,622,452</b>	<b>96,470,126</b>	<b>59,633,530</b>	<b>825,000</b>	<b>214,340,958</b>
<b>Total: 143</b>	<b>2,789,850</b>	<b>54,622,452</b>	<b>96,470,126</b>	<b>59,633,530</b>	<b>825,000</b>	<b>214,340,958</b>

## Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Community Development</u></b>						
<b>1400 - Community Development Projects</b>						
Replacement Vehicles for Building Office - 1408	205,212	0	0	0	0	205,212
<b>Total: 1400 - Community Development Projects</b>	<b>205,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,212</b>
<b>Total: Community Development</b>	<b>205,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>205,212</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Replacement Storage Tanks at Kissimmee Road and Bridge Facility - 16028	52,500	0	0	0	0	52,500
Upgrade to Fueling System - 15001	0	22,500	0	0	0	22,500
<b>Total: 4100 - Public Works Projects</b>	<b>52,500</b>	<b>22,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>Total: Public Works</b>	<b>52,500</b>	<b>22,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>75,000</b>
<b>Total: 148</b>	<b>257,712</b>	<b>22,500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,212</b>

## Fund 150-West 192 Development Authority

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Strategic Initiatives</u></b>						
<b>1403 - West 192</b>						
Gateways - 180044	0	2,500,000	0	0	0	2,500,000
Wayfinding - 180043	500,000	0	0	0	0	500,000
<b>Total: 1403 - West 192</b>	<b>500,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000,000</b>
<b>9231 - W192 Redevelopment</b>						
W192 MSBU/W192 Development Authority - 18100	15,000	0	0	0	0	15,000
<b>Total: 9231 - W192 Redevelopment</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total: Strategic Initiatives</b>	<b>515,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,015,000</b>
<b>Total: 150</b>	<b>515,000</b>	<b>2,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,015,000</b>



## Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacement - 4204	1,200,000	2,165,000	1,737,000	875,000	998,000	6,975,000
<b>Total: 4100 - Public Works Projects</b>	<b>1,200,000</b>	<b>2,165,000</b>	<b>1,737,000</b>	<b>875,000</b>	<b>998,000</b>	<b>6,975,000</b>
<b>Total: Public Works</b>	<b>1,200,000</b>	<b>2,165,000</b>	<b>1,737,000</b>	<b>875,000</b>	<b>998,000</b>	<b>6,975,000</b>
<b>Total: 154</b>	<b>1,200,000</b>	<b>2,165,000</b>	<b>1,737,000</b>	<b>875,000</b>	<b>998,000</b>	<b>6,975,000</b>

## Fund 155-West 192 MSBU Phase I

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacement - 4204	15,000	0	0	0	0	15,000
<b>Total: 4100 - Public Works Projects</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total: Public Works</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b><u>Strategic Initiatives</u></b>						
<b>9231 - W192 Redevelopment</b>						
W192 MSBU/W192 Development Authority - 18100	15,000	0	0	0	0	15,000
<b>Total: 9231 - W192 Redevelopment</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total: Strategic Initiatives</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total: 155</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

# Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Economic Development</u></b>						
<b>1402 - East 192 CRA</b>						
Landscape E192 - 180041	500,000	512,061	0	0	0	1,012,061
<b>Total: 1402 - East 192 CRA</b>	<b>500,000</b>	<b>512,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,012,061</b>
<b>Total: Economic Development</b>	<b>500,000</b>	<b>512,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,012,061</b>
<b><u>Public Works</u></b>						
<b>4300 - Transportation Projects</b>						
ATMS Phase 4 - 16076	226,435	2,264,350	0	0	0	2,490,785
Boggy Creek Sidewalk - 4325	95,912	0	0	0	0	95,912
County Sidewalks/Trails - 4655	142,280	114,800	158,600	246,240	0	661,920
East Lake Elementary SRTS Sidewalk - 180027	0	0	250,000	0	0	250,000
Fortune Lakeshore Multi-Use Trail - 4104	0	0	2,750,000	0	0	2,750,000
Hoagland Blvd Ph 2 - 4309	17,107,455	8,500,000	0	0	0	25,607,455
Hoagland Blvd Phase 3 - 4332	6,225,545	0	0	0	0	6,225,545
International Drive Sidewalk - 180026	0	0	450,000	0	0	450,000
Lakeshore to Neptune Bike/Pedestrian Path - 15032	0	478,000	0	0	0	478,000
Pleasant Hill at Eagle Lake Signal - 4342	0	0	385,000	0	0	385,000
Poinciana Blvd at Siesta Lago Mast Arm Signal - 4349	210,000	0	0	0	0	210,000
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	0	0	13,000,000	13,000,000
W192 ART - 17063	1,500,000	0	0	20,000,000	20,000,000	41,500,000
<b>Total: 4300 - Transportation Projects</b>	<b>25,507,627</b>	<b>11,357,150</b>	<b>3,993,600</b>	<b>20,246,240</b>	<b>33,000,000</b>	<b>94,104,617</b>
<b>Total: Public Works</b>	<b>25,507,627</b>	<b>11,357,150</b>	<b>3,993,600</b>	<b>20,246,240</b>	<b>33,000,000</b>	<b>94,104,617</b>
<b><u>Strategic Initiatives</u></b>						
<b>9231 - W192 Redevelopment</b>						
Landscape W192 - 180042	2,000,000	0	0	0	0	2,000,000
<b>Total: 9231 - W192 Redevelopment</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Total: Strategic Initiatives</b>	<b>2,000,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>
<b>Total: 156</b>	<b>28,007,627</b>	<b>11,869,211</b>	<b>3,993,600</b>	<b>20,246,240</b>	<b>33,000,000</b>	<b>97,116,678</b>

## Fund 158-Intergovernmental Radio Communications

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Communication Tower Site "A" - Generator Replacement - 180062	30,000	0	0	0	0	30,000
<b>Total: 4100 - Public Works Projects</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Total: Public Works</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>
<b>Total: 158</b>	<b>30,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>30,000</b>

## Fund 168-Section 8 Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Human Services</u></b>						
<b>6113 - Section 8 Housing</b>						
Human Services Vehicles - 18103	56,000	0	0	0	0	56,000
<b>Total: 6113 - Section 8 Housing</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,000</b>
<b>Total: Human Services</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,000</b>
<b>Total: 168</b>	<b>56,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,000</b>

## Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Safety</u></b>						
<b>2100 - Public Safety Projects</b>						
Reunion Area Fire Station - 2164	2,661,749	0	0	0	0	2,661,749
<b>Total: 2100 - Public Safety Projects</b>	<b>2,661,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,661,749</b>
<b>Total: Public Safety</b>	<b>2,661,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,661,749</b>
<b>Total: 177</b>	<b>2,661,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,661,749</b>

## Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Parks</u></b>						
<b>7200 - Parks Projects</b>						
65th Infantry Veterans Park - 180008	160,000	0	0	0	0	160,000
Dog Park in BVL - 16091	150,000	0	0	0	0	150,000
HANOVER LAKES PROJECT - 7005	125,000	125,000	125,000	125,000	0	500,000
Holopaw Conservation Area - 17008	26,000	0	0	0	0	26,000
Kenansville Community Center Playground - 180003	25,000	0	0	0	0	25,000
Park Property Purchase - 180090	0	3,070,000	0	3,070,000	3,070,000	9,210,000
Parks Service Center - 180007	33,000	0	0	0	0	33,000
Southport Regional Park - 18011	40,000	0	0	0	0	40,000
<b>Total: 7200 - Parks Projects</b>	<b>559,000</b>	<b>3,195,000</b>	<b>125,000</b>	<b>3,195,000</b>	<b>3,070,000</b>	<b>10,144,000</b>
<b>Total: Parks</b>	<b>559,000</b>	<b>3,195,000</b>	<b>125,000</b>	<b>3,195,000</b>	<b>3,070,000</b>	<b>10,144,000</b>
<b>Total: 178</b>	<b>559,000</b>	<b>3,195,000</b>	<b>125,000</b>	<b>3,195,000</b>	<b>3,070,000</b>	<b>10,144,000</b>

## Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Constitutionals</u></b>						
<b>9100 - Constitutionals Projects</b>						
Mobile Command Center - 18101	0	600,000	0	0	0	600,000
S.O. New Vehicle Purchases - 9195	0	630,000	0	0	0	630,000
S.O. Vehicle Replacement - 3398	1,950,000	2,405,000	2,475,000	2,400,000	2,491,000	11,721,000
SO - Command Center West - 2033	0	17,044,280	0	0	0	17,044,280
SO - Training Facility & Shooting Range - 2032	1,167,252	4,226,915	0	0	0	5,394,167
<b>Total: 9100 - Constitutionals Projects</b>	<b>3,117,252</b>	<b>24,906,195</b>	<b>2,475,000</b>	<b>2,400,000</b>	<b>2,491,000</b>	<b>35,389,447</b>
<b>Total: Constitutionals</b>	<b>3,117,252</b>	<b>24,906,195</b>	<b>2,475,000</b>	<b>2,400,000</b>	<b>2,491,000</b>	<b>35,389,447</b>
<b><u>Public Works</u></b>						
<b>3800 - Stormwater Projects</b>						
Culvert Upgrades - 3802	400,000	400,000	400,000	400,000	400,000	2,000,000
Diversion Wall (FAMRC) - 4116	0	0	2,100,000	2,000,000	0	4,100,000
Fanny Bass Slough Stormwater Improvements - 3810	0	1,420,000	1,094,600	1,358,000	9,567,155	13,439,755
Fennel Slough Attenuation & Treatment Pond - 17023	0	1,400,000	752,000	2,645,000	0	4,797,000
Kempfer Road Culvert Replacement - 17028	0	1,086,426	0	0	0	1,086,426
Mill Slough Bank Stabilization - 16013	0	225,000	0	0	0	225,000
Nolte Road Drainage to WPA Ditch - 180070	0	580,000	0	0	0	580,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal - 180076	0	950,000	0	0	0	950,000
Old Lake Wilson Road/Davenport - 180072	0	151,000	2,000,000	0	0	2,151,000
Pleasant Hill Road Bridge crossing at Reedy Creek - 180078	0	40,000	0	0	0	40,000
Seven Dwarfs Lane Drainage Improvements - 180068	0	200,000	0	0	0	200,000
Shingle Creek Basin Stormwater Improvements - 3842	0	100,000	0	0	0	100,000
Stormwater Project Preliminary Engineering - 15012	0	110,000	200,000	200,000	0	510,000
Subdivision Ponds - 3805	0	350,000	350,000	350,000	350,000	1,400,000
<b>Total: 3800 - Stormwater Projects</b>	<b>400,000</b>	<b>7,012,426</b>	<b>6,896,600</b>	<b>6,953,000</b>	<b>10,317,155</b>	<b>31,579,181</b>
<b>4100 - Public Works Projects</b>						
Admin Bldg and Courthouse Renovations - 16035	0	0	9,150,000	0	0	9,150,000
Bridge Rehabilitation - 4359	300,000	300,000	300,000	300,000	300,000	1,500,000
Bridge Safety Features - 4322	140,000	140,000	140,000	140,000	140,000	700,000
Bridge Scour Countermeasures - 17029	191,215	256,696	0	0	0	447,911
Concrete Road Replacement - 4306	324,567	284,116	0	0	0	608,683
Henry Partin Road (btwn Cross Prairie Parkway & Macy Island Rd) - 180065	0	2,738,000	0	0	0	2,738,000



Lake Lizzie Roadway and Drainage Improvements - 17026	0	500,000	0	0	0	500,000
Misc Real Property Acq & Appraisals - 3237	50,000	0	0	0	0	50,000
Partin Settlement Road (btwn Neptune rd & US Hwy 192) - 180067	0	4,023,600	0	0	0	4,023,600
Pavement Management System - 4396	250,000	0	0	250,000	0	500,000
Pennywash Bridge - 180073	0	5,800,000	0	0	0	5,800,000
<b>Total: 4100 - Public Works Projects</b>	<b>1,255,782</b>	<b>14,042,412</b>	<b>9,590,000</b>	<b>690,000</b>	<b>440,000</b>	<b>26,018,194</b>
<b>4300 - Transportation Projects</b>						
Boggy Terrace Dr - 17024	0	1,000,000	0	0	0	1,000,000
Hickory Tree Rd Safety Upgrade - 4328	0	0	2,772,000	0	0	2,772,000
Intersection Safety & Efficiency Projects (TSM) - 3480	200,000	200,000	200,000	200,000	0	800,000
Partin Settlement Road at Remington Blvd. - 17018	447,500	0	0	0	0	447,500
Traffic Control Equipment - 3780	235,000	235,000	235,000	145,000	145,000	995,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	600,000	600,000	780,000	780,000	0	2,760,000
<b>Total: 4300 - Transportation Projects</b>	<b>1,482,500</b>	<b>2,035,000</b>	<b>3,987,000</b>	<b>1,125,000</b>	<b>145,000</b>	<b>8,774,500</b>
<b>Total: Public Works</b>	<b>3,138,282</b>	<b>23,089,838</b>	<b>20,473,600</b>	<b>8,768,000</b>	<b>10,902,155</b>	<b>66,371,875</b>
<b>Total: 306</b>	<b>6,255,534</b>	<b>47,996,033</b>	<b>22,948,600</b>	<b>11,168,000</b>	<b>13,393,155</b>	<b>101,761,322</b>

## Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4300 - Transportation Projects</b>						
W192 ART - 17063	0	0	0	7,000,000	7,000,000	14,000,000
<b>Total: 4300 - Transportation Projects</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>14,000,000</b>
<b>Total: Public Works</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>14,000,000</b>
<b>Total: 315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,000,000</b>	<b>7,000,000</b>	<b>14,000,000</b>

## Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Safety</u></b>						
<b>2100 - Public Safety Projects</b>						
Motorola Radio Replacements - Countywide - 180081	7,800,000	0	0	0	0	7,800,000
<b>Total: 2100 - Public Safety Projects</b>	<b>7,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,800,000</b>
<hr/>						
<b>Total: Public Safety</b>	<b>7,800,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,800,000</b>
<b><u>Public Works</u></b>						
<b>4300 - Transportation Projects</b>						
Carroll St - JYP to Michigan - 4316	0	6,700,000	109,000	0	0	6,809,000
<b>Total: 4300 - Transportation Projects</b>	<b>0</b>	<b>6,700,000</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>6,809,000</b>
<hr/>						
<b>Total: Public Works</b>	<b>0</b>	<b>6,700,000</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>6,809,000</b>
<hr/>						
<b>Total: 328</b>	<b>7,800,000</b>	<b>6,700,000</b>	<b>109,000</b>	<b>0</b>	<b>0</b>	<b>14,609,000</b>

## Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Safety</u></b>						
<b>2100 - Public Safety Projects</b>						
Campbell City Fire Station - 16006	0	0	1,169,859	5,839,934	0	7,009,793
Fire Rescue & EMS Training Facility - 2201	1,655,820	0	0	0	0	1,655,820
Fire Station 52 - Pine Grove (Replacement Station) - 2232	0	1,124,864	5,615,321	0	0	6,740,185
Fire Station 63 - Shady Lane (Replacement) - 2233	0	5,399,347	0	0	0	5,399,347
Fire/EMS Equipment - 2700	3,588,999	2,569,763	2,470,592	1,658,108	1,133,244	11,420,706
Lindfields Fire Station (Replacement) - 180082	0	0	0	1,216,653	6,073,531	7,290,184
Narcoossee Area Fire Station - 2002	0	0	0	0	1,265,319	1,265,319
Reunion Area Fire Station - 2164	2,097,291	0	0	0	0	2,097,291
Self Contained Breathing Apparatus (SCBA) Replacement - 15056	0	1,106,070	0	0	0	1,106,070
<b>Total: 2100 - Public Safety Projects</b>	<b>7,342,110</b>	<b>10,200,044</b>	<b>9,255,772</b>	<b>8,714,695</b>	<b>8,472,094</b>	<b>43,984,715</b>
<b>Total: Public Safety</b>	<b>7,342,110</b>	<b>10,200,044</b>	<b>9,255,772</b>	<b>8,714,695</b>	<b>8,472,094</b>	<b>43,984,715</b>
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Upgrade to Fueling System - 15001	0	56,250	0	0	0	56,250
<b>Total: 4100 - Public Works Projects</b>	<b>0</b>	<b>56,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,250</b>
<b>Total: Public Works</b>	<b>0</b>	<b>56,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,250</b>
<b>Total: 331</b>	<b>7,342,110</b>	<b>10,256,294</b>	<b>9,255,772</b>	<b>8,714,695</b>	<b>8,472,094</b>	<b>44,040,965</b>

## Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacement - 4204	170,000	10,000	0	0	0	180,000
Upgrade to Fueling System - 15001	0	11,250	0	0	0	11,250
<b>Total: 4100 - Public Works Projects</b>	<b>170,000</b>	<b>21,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,250</b>
<b>Total: Public Works</b>	<b>170,000</b>	<b>21,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,250</b>
<b>Total: 401</b>	<b>170,000</b>	<b>21,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,250</b>

# Fund 407-Osceola Parkway

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2018/22
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	
<b><u>Public Works</u></b>						
<b>4100 - Public Works Projects</b>						
Fleet Vehicle Replacement - 4204	15,000	0	0	0	0	15,000
<b>Total: 4100 - Public Works Projects</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b>Total: Public Works</b>	<b>15,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>
<b><u>Strategic Initiatives</u></b>						
<b>4124 - Osceola Parkway Oper &amp; Maint</b>						
Fiber Optic Installation - 180045	4,324,596	0	0	0	0	4,324,596
<b>Total: 4124 - Osceola Parkway Oper &amp; Maint</b>	<b>4,324,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,324,596</b>
<b>Total: Strategic Initiatives</b>	<b>4,324,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,324,596</b>
<b>Total: 407</b>	<b>4,339,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,339,596</b>

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	2018/22
<b>Report Grand Total:</b>	<b>72,389,939</b>	<b>156,494,510</b>	<b>206,512,360</b>	<b>188,223,636</b>	<b>171,423,879</b>	<b>795,044,324</b>

# Appendix

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OSCEOLA COUNTY 2017-2018 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JAIL (2101)	\$ 28,277,726	\$ 659,114	\$ 27,618,612	FS 950.001	92% of jail's population that has not been sentenced
PROPERTY APPRAISER (9141)	\$ 6,075,693	\$ -	\$ 6,075,693	FS 145.10, FS 195.087	\$125,000 of budget is allocated for TRIM notices, FS 200.65.
TAX COLLECTOR (9131)	\$ 7,570,942	\$ 1,686,856	\$ 5,884,086	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)	\$ 3,034,275	\$ -	\$ 3,034,275	FS 145.09	
HEALTH DEPARTMENT (9641)	\$ 759,961	\$ -	\$ 759,961	FS 154.01	
INDIGENT BURIALS (6173)	\$ 65,000	\$ -	\$ 65,000	FS 406.50	Includes \$60,000 for burials and \$5,000 for plots.
MEDICAID (6173)	\$ 5,742,784	\$ -	\$ 5,742,784	FS 409.915	
COURT SYSTEM (4125, 6181, 2161, 1551, 1561)	\$ 1,703,652	\$ -	\$ 1,703,652	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)	\$ 119,358	\$ 54,575	\$ 64,783	FS 29.008 (3)(a)	Funded through Traffic Fees.
HEALTH CARE RESPONSIBILITY ACT (HCRA) (6173)	\$ 1,291,448	\$ -	\$ 1,291,448	FS 154.3105	
MEDICAL EXAMINER (2192)	\$ 945,388	\$ -	\$ 945,388	FS 406.08	
MENTAL HEALTH/BAKER ACT (N001301001)	\$ 400,000	\$ -	\$ 400,000	FS 394.462	
CRIMINAL JUSTICE PLAN ANALYST (2101)	\$ 69,713	\$ -	\$ 69,713	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)	\$ 66,072	\$ 66,072	\$ -		Administrative Order No. 2010-12
EMERGENCY MANAGEMENT (2141)	\$ 563,100	\$ -	\$ 563,100	FS 401.117	
OFFICE OF MANAGEMENT & BUDGET (1241)	\$ 719,345	\$ -	\$ 719,345	FS 200.065	Truth in Millage
DRUG LAB (2118)	\$ 135,199	\$ 105,927	\$ 29,272		Administrative Order No. 2007-04-01
DRUG COURT (1522)	\$ 279,683	\$ 16,441	\$ 263,242		Administrative Order No. 2007-04-01
INMATE MEDICAL PROGRAM (2114)	\$ 5,163,637	\$ -	\$ 5,163,637	FS 951.032	92% of jail's population that has not been sentenced

OSCEOLA COUNTY 2017-2018 COUNTYWIDE MANDATES AND CORRESPONDING FLORIDA STATUTES					COMMENTS
BUDGET ITEM	MANDATED	OTHER REVENUE	SUPPORTED BY COUNTY	FLORIDA STATUTE	
JUVENILE JUSTICE (9819)	\$ 472,805	\$ -	\$ 472,805	FS 985.686	
ANIMAL CONTROL (2119, 2120)	\$ 278,239	\$ 91,122	\$ 187,117	FS 828.27	
FORESTRY PAYMENT (134)	\$ 46,530	\$ -	\$ 46,530	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)	\$ 37,062	\$ -	\$ 37,062	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	
<b>TOTAL</b>	<b>\$ 63,882,626</b>	<b>\$ 2,680,107</b>	<b>\$ 61,202,519</b>		

## GLOSSARY

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<b>Accrual Basis</b>	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.
<b>Actuals</b>	Revenues and expenditures that have accrued and are reported.
<b>Ad Valorem Tax</b>	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”.
<b>Adopted Budget</b>	The financial plan for the fiscal year as approved by the Board of County Commissioners.
<b>Agency</b>	A principal unit of the county government or a governmental unit outside the county government which receives county funding.
<b>Aggregate Millage Rate</b>	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).
<b>Appropriation</b>	A legal authorization granted by the Board of County Commissioners against which financial obligations and expenditures can be made.
<b>Assessed Value</b>	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”.
<b>Asset</b>	A resource with economic value the County owns or controls with the expectation that it will provide future benefit.
<b>Balance Forward</b>	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.
<b>Balanced Budget</b>	A budget in which estimated revenues and appropriations are equal. Florida Statutes require budgets to be balanced.
<b>Board of County Commissioners</b>	Osceola County’s five member governing body which is governed by State Law and the County Charter.

## GLOSSARY

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<b>Bond</b>	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.
<b>Bond Covenants</b>	Agreement between the County and lender(s), which specifies payment schedule, terms and reserves to be held.
<b>Budget</b>	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.
<b>Budget Amendment</b>	An increase or decrease in revenues with a corresponding increase or decrease in appropriations within the same fund. The budgeted fund total is changed.
<b>Budget Calendar</b>	A schedule of activities that must be completed in order to create and develop a budget.
<b>Budget Supplement</b>	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
<b>Budget Transfer</b>	Movement of appropriations between two or more accounts within the same fund. The budgeted fund total is not changed.
<b>Capital Improvement</b>	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.
<b>Capital Improvement Budget</b>	(CIB) -- A budget including those approved capital improvement projects contained in the first year of the Capital Improvement Program.

## GLOSSARY

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<b>Capital Improvement Element</b>	(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.
<b>Capital Improvement Program</b>	(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.
<b>Capital Outlay</b>	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.
<b>Carry Forward</b>	An approved request to carry over funding to a new fiscal year for budgeted projects which were not completed during the current fiscal year.
<b>Consumer Price Index (CPI)</b>	A program that produces monthly data on changes in the prices paid by urban consumers for goods and services.
<b>Contingency</b>	Funds set aside to cover unforeseen events that occur during the fiscal year, such as new Federal Mandates, shortfalls in revenues and unanticipated expenditures.
<b>Cost Allocation</b>	The method used to charge non-General Fund operations for their share of central administrative costs.
<b>Debt Service</b>	Payment of principal and interest related to long-term debt.
<b>Debt Service Fund</b>	A fund used to account for the accumulation of resources for, and payment of, general long-term debt principal and interest.
<b>Department</b>	A basic organizational unit of the County that is functionally unique in its service delivery.
<b>Encumbrance</b>	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.
<b>Enterprise Fund</b>	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

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<b>Exemption</b>	A reduction to the assessed value of property.
<b>Expenditure</b>	The cost of goods delivered or services rendered including operating expenses, capital outlays and debt service.
<b>Fee</b>	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.
<b>Fiscal Year XX (FYXX)</b>	The 12-month fiscal period that begins October 1, 20XX and ends September 30 <sup>th</sup> of the following year. It is generally referred to as FYXX (insert last 2 digits of the year).
<b>Fixed Asset</b>	Assets that are expected to keep providing benefit for more than one year, such as equipment, buildings and real estate.
<b>Franchise Agreement</b>	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.
<b>Franchise Fees</b>	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.
<b>Full-Time Equivalent (FTE)</b>	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.
<b>Fund</b>	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.
<b>Fund Balance</b>	The excess of fund assets (or revenue) over fund liabilities (expenditures) in government funds.
<b>General Fund</b>	A government accounting fund supported by Ad Valorem taxes, licenses and permits, service charges and other general revenues to provide countywide operating services.

## GLOSSARY

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<b>GAAP</b>	(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.
<b>GASB</b>	(Governmental Accounting Standards Board) - Ultimate authoritative accounting and financial reporting standard-setting body for state and local governments.
<b>Governmental Funds</b>	The category of funds, which include general, special revenue, capital project and debt service. These funds account for short-term activities.
<b>Grants</b>	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.
<b>Homestead Exemption</b>	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.
<b>Impact Fees</b>	A charge to a developer and/or owner/builder to offset the cost of providing capital facilities to meet growth demands.
<b>Infrastructure</b>	A permanent installation such as road, street lighting or water system.
<b>Interest Income</b>	Revenue earned on invested cash.
<b>Interfund Transfers</b>	Movement of assets from one accounting entity to another.
<b>Intergovernmental Revenue</b>	All revenues received from federal, state and local government sources in the form of grants, shared revenues and payments in lieu of taxes.
<b>Internal Service Fund</b>	A fund established for the operation of departments which benefit other departments within the County and are supported on a cost reimbursement basis.
<b>Mandate</b>	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

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<b>Market Equity Adjustment (MEA)</b>	An annual adjustment in wages to offset a change (usually a loss) in purchasing power, as measured by the Consumer Price Index.
<b>Mill</b>	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.
<b>Millage Rate</b>	The rate per \$1,000 of taxable property value which, when multiplied by the taxable value, yields the tax billing for a given parcel.
<b>Mobility Fee</b>	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.
<b>Modified Accrual</b>	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.
<b>MSBU</b>	(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.
<b>MSTU</b>	(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.
<b>Net Expenses</b>	Total County expenses less reserves, transfers and internal service interfund transfers.
<b>Non-Departmental Expenditures</b>	Expenditures which benefit all or several County departments, such as property and liability insurance.
<b>Non-Ad Valorem Assessments</b>	Charges that are not based on property value, but are levied on each property for specific services.
<b>Operating Budget</b>	The portion of the budget that pertains to daily operations which provide basic governmental services.



## GLOSSARY

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<b>Ordinance</b>	A formal legislative enactment by the governing body of the County.
<b>Personal Services</b>	Costs related to compensating employees, including salaries, wages and fringe benefit costs.
<b>Project Ledger</b>	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.
<b>Property Tax</b>	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.
<b>Proprietary Funds</b>	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.
<b>Real Property</b>	Land and all structures firmly attached to the lands which are taxable under state law.
<b>Re-budget</b>	Funds budgeted for specific items or projects that were not completed during the prior budget year and budgeted again in the new fiscal year.
<b>Refunding Bond</b>	A bond issued to pay off another bond to obtain better interest rates and/or bond conditions; allowed one time only per bond use.
<b>Reserve</b>	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).
<b>Restricted Revenue</b>	A source of funds which is mandated by law or policy to be used for a specific purpose.
<b>Resolution</b>	A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.
<b>Revenues</b>	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.
<b>Revenue Bonds</b>	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

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<b>Rolled Back Rate</b>	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.
<b>Save-Our-Homes</b>	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.
<b>Special Assessment</b>	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.
<b>Special Revenue Fund</b>	A fund used to account for revenues that are designated (earmarked) for expenditure for a specific purpose.
<b>Tax Roll</b>	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.
<b>Taxable Value</b>	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.
<b>Transfers In/Out</b>	Amounts transferred from one fund to another to assist in financing the services for the recipient fund.
<b>TRIM Notice</b>	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.
<b>Truth in Millage Law (TRIM)</b>	A law enacted by the Florida Legislature in 1980 designed to keep the public informed about the taxing intentions of the various taxing authorities.
<b>Unincorporated Area</b>	Those areas of the County which are not within the boundaries of any municipality.
<b>Uniform Accounting System</b>	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

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**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.