

# RECOMMENDED FINAL BUDGET

FISCAL YEAR 2018



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*Sharon Chauharjasingh, OMB Director*

**TO:** Honorable Chair and County Commissioners

**THROUGH:** Donald S. Fisher, County Manager  
Beth A. Knight, Deputy County Manager  
Donna L. Renberg, Assistant County Manager

**FROM:** Sharon Chauharjasingh, OMB Director

**DATE:** September 15, 2017

**RE:** Fiscal Year 2017-2018 (FY18) Recommended Final Budget

The preparation of the FY18 budget, that began many months ago, concludes September 18, 2017 with the Final Public Hearing. As required by State Statutes, the Final Public Hearing must be advertised within 15 days after the Tentative Budget hearing and held 2-5 days after the advertisement is published. As a result there is limited time to finalize the budget from the First Public Hearing to the Final Public Hearing. The following memorandum provides a summary of the adjustments that are recommended.

It should be noted, however, Resolution #17-140R as included in the agenda package must reflect the budget formally approved by the Board at the First Public Hearing on September 7, 2017. This corresponds to what was advertised and begins the discussion when the Second Public Hearing is called to order. Included in the book, however, is a revised Resolution #17-140R (with Schedule A) which incorporates the recommended changes and are summarized in this memorandum. In addition, a Fund Summary is submitted that highlights any recommended changes between the approved Tentative Budget and the Recommended Final Budget for FY18 for the Board's consideration.

**RECOMMENDED FINAL BUDGET ADJUSTMENTS:**

As discussed with the Board during the Tentative Budget Public Hearing, ongoing grants and maintenance/capital projects have been incorporated into the Recommended Final Budget. Waiting to incorporate into the Recommended Final Budget allows estimates of remaining balances to be as accurate as possible. This accounts for almost all of the recommended changes. However, while finalizing and reviewing the budget, additional needed adjustments are identified. All recommended adjustments are detailed as follows:

- **Fund 001 – General Fund:** Staff is recommending adjustments resulting in a decrease of \$936,063 from the Tentative Budget due to the following reasons:
  - ✓ Other Sources increased to reflect proposed funding from the Central Florida Foundation, in conjunction with an agreement to be presented, to share in the cost of a new position. Additional positions are typically not added at this point in the budget process, but this

serves an identified need and the organization came forward with an offer to share in the cost. The position - Social Security Outreach, Access and Recovery (SOAR) Specialist - will assist individuals who are homeless or at risk of becoming homeless apply for assistance.

- ✓ Fund Balance was decreased due to needed repairs to the Administration Building and the Sheriff's Administration Building due to Hurricane Irma. While these funds should be refunded in the future, the funding was needed to proceed with repairs immediately in FY17. The impact of this reduction was offset by the amount carried forward for ongoing capital projects noted in Capital Outlay.
- ✓ Personal Services reflects the increase associated with the new position being recommended. Again, this impact is offset by the revenue noted above.
- ✓ Operating Expenses decreased as the funds that were budgeted in anticipation of the debt service payment for the new bond proceeds is projected to move forward in FY17. As a result, the budget for FY18 will be established to properly reflect the payment as a Transfer Out.
- ✓ Capital Outlay increased by \$816,449 due to Board approved capital projects (Eagle Bay Stormwater Project, Jail Facility Improvements, Animal Services Improvements to the Barn and Kennel) that will be carried forward to be continued in the new fiscal year without interruption.
- ✓ Transfers Out increased because of the transaction for the debt service payment noted above and to account for 2 months of Lynx payments.
- ✓ Reserves were adjusted in accordance with the Budget Policy and due to the need to utilize funds in FY17 for Hurricane Irma repairs.

**SPECIAL REVENUE FUNDS:** The following Special Revenue Funds are recommended to increase the Fund Balance to carry forward projects (see attached list) into the new fiscal year without interruption:

- Fund 107 – Library Fund: \$443,866
- Fund 113 – Buenaventura Lakes MSBU Fund: \$40,796
- Fund 115 – Court Facilities Fund: \$298,066
- Fund 123 – TDT REF & Improvement 2012 Project Fund: \$9,383,141
- Fund 125 – Environmental Land Maintenance Fund: \$494,572
- Fund 141 – Boating Improvement Fund: \$286,538
- Fund 142 – Mobility Fee East Zone: \$360,000
- Fund 143 – Mobility Fee West Zone: \$3,535,450
- Fund 148 – Building Fund: \$584,315
- Fund 154 – Constitutional Gas Tax Fund: \$673,153
- Fund 158 – Intergovernmental Radio Communications Fund: \$1,361,600
- Fund 177 – Fire Impact Fee Fund: \$499,842
- Fund 178 – Parks Impact Fee Fund: \$1,954,851
- Fund 184 – Road Impact Fee Zone 4 Fund: \$63,001

Additionally, there were some Special Revenue Funds which had adjustments other than simply bringing forward projects for continuation. They are as follows:

- Fund 102 – Transportation Trust Fund: Reflects a minor correction to a status change in a position that the system did not process in the Tentative Budget.

- Fund 104 – Tourist Development Tax Fund: The Fund Balance was increased by \$8,942,363 due to carried forward projects (Improvements to OHP and the Trail Improvements) and a \$600,000 correction/reduction to Operating as a result of appropriating funding for Lake Cleanup in line with the approved Strategic Plan. Funds were then appropriated into Reserve - Stability.
- Fund 134 – Countywide Fire Fund: Staff is recommending an adjustment to Fund Balance (decrease of \$350,418) and Reserves (Contingency -\$403,679 and Stability -\$2,059,611) in accordance with the IAFF Union contract. The offsetting appropriation is reflected in Personal Services. In addition, Capital Outlay increased as a result of ongoing equipment purchases as reflected in the attached.
- Fund 149 – East 192 CRA Fund: Staff is recommending adjustments to properly account for this Fund’s Reserves in accordance with proper accounting.
- Fund 155 – West 192 MSBU Fund: Staff is recommending an adjustment in Operating due to an increase in the maintenance agreement that was approved by the Board with the offset from Reserves.
- Fund 156 – Federal and State Grants Fund: Staff is recommending adjustments resulting in an increase in Intergovernmental Revenue of \$11,768,391 from the Tentative Budget and appropriated as follows:
  - Operating increased \$23,841 for cost associated with the VOCA grant.
  - The remaining amount of \$11,744,550 is appropriated to Capital Outlay to re-establish grant funding for projects that will be carried forward from FY17 to the new fiscal year as detailed in the attachment.
- Fund 189 – Second Local Option Fuel Tax Fund: Staff is recommending adjustments resulting in an increase of \$1,228,107 in Transfers In to account for two months of payments of the Lynx contract. In addition changes were offset in additional appropriation for Road Resurfacing and Reserves.

**DEBT SERVICE FUNDS**: The Debt Service Funds are recommended to change due to the addition of the new fund to service the new bonds as follows:

- Fund 246 – DS Public Imp Rev Bonds Series 2017: This fund is established to manage the debt service payments for the new bond proceeds associated with the Office Building at NeoCity. The FY18 Budget includes an April debt service payment of \$502,860 and reserves for the October 2018 payment of \$1,021,929 for a total of \$1,524,789.

**CAPITAL PROJECT FUNDS**: The following Capital Project Funds are recommended to increase the Fund Balance to carry forward projects (see attached list) into the new fiscal year without interruption:

- Fund 305 – Deficient Roads Fund: \$1,741,443
- Fund 306 – Local Infrastructure Sales Surtax Fund: \$10,025,281
- Fund 315 – General Capital Outlay Fund: \$8,556,679
- Fund 328 – Special Purpose Capital Fund: \$14,883,619
- Fund 329 – Sales Tax Revenue Bond Series 2015A Fund: \$6,262,371

- Fund 331 – Countywide Fire Capital Fund: \$11,598,554

In addition, one new Capital Project Fund has been established to manage the expenditures of the new bond proceeds as follows:

- Fund 332 – Public Imp Rev Bonds Series 2017: Recognizes the \$26m as a Fund Balance in anticipation of bond transaction closing in FY17. The funds are appropriated in Capital Outlay for the activities related to the construction of the new Office Building at NeoCity.

**ENTERPRISE FUNDS:** The following Enterprise Funds are recommended to increase the Fund Balance to carry forward projects (see attached list) into the new fiscal year without interruption

- Fund 401 – Solid Waste Fund: \$70,000
- Fund 408-Poinciana Parkway Fund: \$2,232,857 for the Poinciana Parkway project

**INTERNAL SERVICE FUNDS:** The following Internal Service Funds are recommended to increase in Charges for Services as a result of the adjustments made to Personal Services in the other Funds, primarily due to incorporating the IAFF Union Contract and the additional General Fund position:

- Fund 501 – Workers Compensation Internal Service Fund: \$56,589
- Fund 503 – Dental Insurance Internal Service Fund: \$294
- Fund 504 – Health Insurance Internal Service Fund: \$15,632; also increase Operating Funds in order to account for the actual renewal rate of the Stop-Loss Insurance as the Tentative Budget included an estimate.
- Fund 505 – Life, Long Term Disability, and Voluntary Life Internal Service Fund: \$5,379

One Internal Service Fund had an adjustment as a result of an increase in Fund Balance to carry forward capital projects for continuation into the next Fiscal Year:

- Fund 510 – Fleet Internal Service Fund: \$491,893

**Conclusion:**

The overall impact of the recommended changes is an increase of \$124,096,951 to a Countywide budget of \$1,130,936,483 which is primarily due to the appropriation to Capital Outlay for ongoing grants or projects. Including carry forward balances into the Recommended Final Budget has made the administration of ongoing projects much more efficient. Staff recommends continuing in this manner. Overall, staff feels that the changes recommended are appropriate.

**CAPITAL ADJUSTMENTS FOR FINAL FY18 BUDGET**

<b>Fund / Project:</b>	<b>County:</b>	<b>Grant:</b>	<b>Total:</b>
<b>Fund 001 - General Fund:</b>			
Animal Services Barn - 2109	\$ 43,809	\$ -	\$ 43,809
Animal Services Kennel Heating - 2187	\$ 25,000	\$ -	\$ 25,000
Eagle Bay - 1420	\$ 682,013	\$ -	\$ 682,013
Jail Tile Encapsulation - 2189	\$ 65,627	\$ -	\$ 65,627
<b>Total:</b>	<b>\$ 816,449</b>	<b>\$ -</b>	<b>\$ 816,449</b>
<b>Fund 104 - Tourist Development Tax:</b>			
Arena Sound System - 7549	\$ 8,000	\$ -	\$ 8,000
Austin Tindal Expansion - 7590	\$ 2,944,676	\$ -	\$ 2,944,676
Fortune Lakeshore Multiuse - 4104	\$ 260,000	\$ -	\$ 260,000
Freight Elevator - 7536	\$ 590,403	\$ -	\$ 590,403
Improved Exterior Signage - 7507	\$ 217,988	\$ -	\$ 217,988
Lighting System Project - 7515	\$ 155,125	\$ -	\$ 155,125
Neptune RD Trail Improvements - 4117	\$ 700,000	\$ -	\$ 700,000
OHP HVAC Chiller/Tower Addition - 7512	\$ 1,300,000	\$ -	\$ 1,300,000
OHP Light System Phase II Exib Hall & Arena - 7547	\$ 386,555	\$ -	\$ 386,555
OHP Mecum Paving - 7548	\$ 1,863,956	\$ -	\$ 1,863,956
OHP Micros POS Ph 2 - 7522	\$ 17,056	\$ -	\$ 17,056
OHP Property Purchase - 7557	\$ 5,839	\$ -	\$ 5,839
Quad 3 Renovations - 7531	\$ 68,543	\$ -	\$ 68,543
Refrigerator Arena Kitchen - 7552	\$ 270,951	\$ -	\$ 270,951
Remodel Suites & Furniture Area - 7546	\$ 153,271	\$ -	\$ 153,271
<b>Total:</b>	<b>\$ 8,942,363</b>	<b>\$ -</b>	<b>\$ 8,942,363</b>
<b>Fund 107 - Library District Fund:</b>			
BVL Library Renovation - 7108	\$ 69,683	\$ -	\$ 69,683
Central Library Renovation - 7106	\$ 114,811	\$ -	\$ 114,811
Poinciana Library Renovation - 7104	\$ 134,710	\$ -	\$ 134,710
St. Cloud Library Renovation - 7103	\$ 116,236	\$ -	\$ 116,236
West Osceola - 7111	\$ 8,426	\$ -	\$ 8,426
<b>Total:</b>	<b>\$ 443,866</b>	<b>\$ -</b>	<b>\$ 443,866</b>
<b>Fund 113 - Buenaventura Lakes MSBU:</b>			
Bass Slough - 9201	\$ 40,796	\$ -	\$ 40,796
<b>Total:</b>	<b>\$ 40,796</b>	<b>\$ -</b>	<b>\$ 40,796</b>
<b>Fund 115 - Court Facilities:</b>			
Adm Bldg 3rd Floor Ren. - 4127	\$ 298,066	\$ -	\$ 298,066
<b>Total:</b>	<b>\$ 298,066</b>	<b>\$ -</b>	<b>\$ 298,066</b>
<b>Fund 123 - TDT Ref &amp; Improvement 2012 Project:</b>			
Access to Arena & Hall - 7534	\$ 59,840	\$ -	\$ 59,840
Arena Sound System - 7549	\$ 135,299	\$ -	\$ 135,299
Austin Tindal Expansion - 7590	\$ 5,928,458	\$ -	\$ 5,928,458
Exhib. Hall Sound Sys. - 7533	\$ 91,486	\$ -	\$ 91,486
Freight Elevator - 7536	\$ 880,125	\$ -	\$ 880,125
Interior Signage Impr. - 7537	\$ 22,296	\$ -	\$ 22,296
Judge Property - 9845	\$ 1,493,661	\$ -	\$ 1,493,661
Lighting Arrest System - 7538	\$ 93,608	\$ -	\$ 93,608
OHP Mecum Paving - 7548	\$ 59,653	\$ -	\$ 59,653
OHP Rodeo Penning Chutes - 7542	\$ 14,483	\$ -	\$ 14,483
Refrigerator Arena Kitchen - 7552	\$ 120,819	\$ -	\$ 120,819
Remodel Stes & Furniture Arena - 7546	\$ 267,799	\$ -	\$ 267,799

**CAPITAL ADJUSTMENTS FOR FINAL FY18 BUDGET**

<b>Fund / Project:</b>	<b>County:</b>	<b>Grant:</b>	<b>Total:</b>
Roll Up Doors Quad 1&2 - 7543	\$ 215,614	\$ -	\$ 215,614
<b>Total:</b>	<b>\$ 9,383,141</b>	<b>\$ -</b>	<b>\$ 9,383,141</b>
<b><u>Fund 125 - Environmental Land Maintenance:</u></b>			
Babb Caretaker - 1411	\$ 192,500	\$ -	\$ 192,500
Candella Island - 1403	\$ 446	\$ -	\$ 446
Cherokee Point - 1417	\$ 132,032	\$ -	\$ 132,032
Shingle Creek Crighton - 1492	\$ 20,157	\$ -	\$ 20,157
Twin Oaks - 1494	\$ 149,437	\$ -	\$ 149,437
<b>Total:</b>	<b>\$ 494,572</b>	<b>\$ -</b>	<b>\$ 494,572</b>
<b><u>Fund 134 - Countywide Fire:</u></b>			
Fire/EMS Equipment - 2700	\$ 483,582	\$ -	\$ 483,582
<b>Total:</b>	<b>\$ 483,582</b>	<b>\$ -</b>	<b>\$ 483,582</b>
<b><u>Fund 141- Boating Improvement:</u></b>			
Lake Cypress - 1401	\$ 2,924	\$ -	\$ 2,924
Lake Marian - 1405	\$ 240,851	\$ -	\$ 240,851
Lake Trout - 1406	\$ 33,869	\$ -	\$ 33,869
Overstreet Landing - 7273	\$ 8,894	\$ -	\$ 8,894
<b>Total:</b>	<b>\$ 286,538</b>	<b>\$ -</b>	<b>\$ 286,538</b>
<b><u>Fund 142 - Mobility Fee East Zone:</u></b>			
Osceola Pkwy at Coralwood Road - 4311	\$ 360,000	\$ -	\$ 360,000
<b>Total:</b>	<b>\$ 360,000</b>	<b>\$ -</b>	<b>\$ 360,000</b>
<b><u>Fund 143 - Mobility Fee West Zone:</u></b>			
Hoagland Blvd. Phase 2 - 4309	\$ 3,282,950	\$ -	\$ 3,282,950
Hoagland Blvd. Phase 3 - 4332	\$ 252,500	\$ -	\$ 252,500
<b>Total:</b>	<b>\$ 3,535,450</b>	<b>\$ -</b>	<b>\$ 3,535,450</b>
<b><u>Fund 148 - Building:</u></b>			
Permits Plus Upgrade - 1480	\$ 584,315	\$ -	\$ 584,315
<b>Total:</b>	<b>\$ 584,315</b>	<b>\$ -</b>	<b>\$ 584,315</b>
<b><u>Fund 154 - Constitutional Gas Tax:</u></b>			
Fleet Vehicle Replacement - 4204	\$ 502,431	\$ -	\$ 502,431
Osceola Pkwy at Dyer & Flora - 4326	\$ 170,722	\$ -	\$ 170,722
<b>Total:</b>	<b>\$ 673,153</b>	<b>\$ -</b>	<b>\$ 673,153</b>
<b><u>Fund 156 - Federal and State Grants:</u></b>			
Boggy Creek Elem - 4339	\$ -	\$ 179,115	\$ 179,115
County Sidewalks - 4655	\$ -	\$ 2,323,165	\$ 2,323,165
Diversion Wall - 4116	\$ -	\$ 750,000	\$ 750,000
Center for Neovation (FAMRC) - 4211	\$ -	\$ 2,222,412	\$ 2,222,412
East Lake Elem Sw Design - 6667	\$ -	\$ 21,620	\$ 21,620
Fortune Lakeshore Multi Use - 4104	\$ -	\$ 348,165	\$ 348,165
Highland Elem Sidewalk - 4128	\$ -	\$ 26,986	\$ 26,986
Highlands Elem - 4338	\$ -	\$ 61,772	\$ 61,772
Hoagland Phase II - 4309	\$ -	\$ 2,178,983	\$ 2,178,983
Hoagland Phase III - 4332	\$ -	\$ 2,658,094	\$ 2,658,094
International Drive Design - 6666	\$ -	\$ 64,443	\$ 64,443
Lakeview Elem - 4380	\$ -	\$ 58,146	\$ 58,146
Narcoossee Sidewalk - 4364	\$ -	\$ 113,062	\$ 113,062
Pleasant Hill Elem - 4363	\$ -	\$ 610,889	\$ 610,889



**CAPITAL ADJUSTMENTS FOR FINAL FY18 BUDGET**

<b>Fund / Project:</b>	<b>County:</b>	<b>Grant:</b>	<b>Total:</b>
Ventura Elem - 4329	\$ -	\$ 127,698	\$ 127,698
<b>Total:</b>	<b>\$ -</b>	<b>\$ 11,744,550</b>	<b>\$ 11,744,550</b>

**Fund 158 - Intergov't Radio:**

Radio Tower Site D Renovation - 9806	\$ 1,361,600	\$ -	\$ 1,361,600
<b>Total:</b>	<b>\$ 1,361,600</b>	<b>\$ -</b>	<b>\$ 1,361,600</b>

**Fund 177 - Fire Impact Fee:**

Overstreet Fire Station - 2166	\$ 36,653	\$ -	\$ 36,653
Reunion Fire Station - 2164	\$ 463,189	\$ -	\$ 463,189
<b>Total:</b>	<b>\$ 499,842</b>	<b>\$ -</b>	<b>\$ 499,842</b>

**Fund 178 - Parks Impact Fee:**

65th Infantry Veterans Park - 4155	\$ 284,851	\$ -	\$ 284,851
BVL Park - 7206	\$ 840,000	\$ -	\$ 840,000
Greenways and Trails - 7290	\$ 30,000	\$ -	\$ 30,000
Tropical Park - 7208	\$ 50,000	\$ -	\$ 50,000
Vance Harmon Competition Pool - 7221	\$ 150,000	\$ -	\$ 150,000
West Osceola Sports Fields - 7205	\$ 600,000	\$ -	\$ 600,000
<b>Total:</b>	<b>\$ 1,954,851</b>	<b>\$ -</b>	<b>\$ 1,954,851</b>

**Fund 184 - Road Impact Zone 4:**

Neptune Rd/Corridor - 3467	\$ 63,001	\$ -	\$ 63,001
<b>Total:</b>	<b>\$ 63,001</b>	<b>\$ -</b>	<b>\$ 63,001</b>

**Fund 305 - Deficient Roads:**

Judge Farms - 9845	\$ 1,741,443	\$ -	\$ 1,741,443
<b>Total:</b>	<b>\$ 1,741,443</b>	<b>\$ -</b>	<b>\$ 1,741,443</b>

**Fund 306 - Infrastructure Sales Surtax:**

ADA Sidewalk Improvements - 4201	\$ 147,275	\$ -	\$ 147,275
Big Lakes Biscuit - 4107	\$ 115,799	\$ -	\$ 115,799
Boggy Creek Ph 1 - 7011	\$ 17,866	\$ -	\$ 17,866
Bridge Rehab - 4359	\$ 373,617	\$ -	\$ 373,617
Bridge Safety Features - 4322	\$ 243,133	\$ -	\$ 243,133
Denn John Extension - 4317	\$ 528,462	\$ -	\$ 528,462
Concrete Rd Replacement - 4306	\$ 12,770	\$ -	\$ 12,770
County Sidewalks - 4655	\$ 176,999	\$ -	\$ 176,999
Center for Neovation (FAMRC) - 4211	\$ 504,409	\$ -	\$ 504,409
Courthouse Square Expansion - 1500	\$ 60,000	\$ -	\$ 60,000
Culvert Upgrades - 3802	\$ 211,383	\$ -	\$ 211,383
Diversion Wall FAMRC - 4116	\$ 200,000	\$ -	\$ 200,000
Eagle Bay - 1420	\$ 555,163	\$ -	\$ 555,163
East Lake Elem Sw Design - 4318	\$ 22,594	\$ -	\$ 22,594
Emergency Response Drainage - 3320	\$ 100,264	\$ -	\$ 100,264
Fanny Bass Slough - 3810	\$ 64,469	\$ -	\$ 64,469
Fleet Vehicle - 4204	\$ 161,468	\$ -	\$ 161,468
Hoagland Phase II - 4309	\$ 149,834	\$ -	\$ 149,834
Hoagland Phase III - 4332	\$ 4,336	\$ -	\$ 4,336
Intersection Safety & Efficiency - 3480	\$ 276,587	\$ -	\$ 276,587
Judge Property - 9845	\$ 948,687	\$ -	\$ 948,687
Lake Toho Nutrient Red - 3816	\$ 211,000	\$ -	\$ 211,000

**CAPITAL ADJUSTMENTS FOR FINAL FY18 BUDGET**

<b>Fund / Project:</b>	<b>County:</b>	<b>Grant:</b>	<b>Total:</b>
MacOverstreet Park - 7230	\$ 35,672	\$ -	\$ 35,672
Mass Transit Preliminary Design - 4394	\$ 750,000	\$ -	\$ 750,000
Misc ROW Acq & Appraisals - 3237	\$ 49,544	\$ -	\$ 49,544
Pleasant Hill D3 - 7110	\$ 380,777	\$ -	\$ 380,777
R&B Gate Security - 4114	\$ 150,000	\$ -	\$ 150,000
Shingle Creek Basin Management Plan - 3842	\$ 4,613	\$ -	\$ 4,613

**Fund 306 - Infrastructure Sales Surtax...Continued:**

Sign Truck - 4115	\$ 66,417	\$ -	\$ 66,417
SO Inhouse Clinic - 9198	\$ 15,667	\$ -	\$ 15,667
Storage Facility Traffic Contr - 4110	\$ 219,984	\$ -	\$ 219,984
Stormwater Safety Repairs - 3805	\$ 5,719	\$ -	\$ 5,719
Traffic Control Equipment - 3780	\$ 152,519	\$ -	\$ 152,519
Traffic Signal Replacement - 4352	\$ 393,543	\$ -	\$ 393,543
Training Facility & Shooting - 2032	\$ 2,657,013	\$ -	\$ 2,657,013
Welcome Center & History Museum - 1463	\$ 57,698	\$ -	\$ 57,698
<b>Total:</b>	<b>\$ 10,025,281</b>	<b>\$ -</b>	<b>\$ 10,025,281</b>

**Fund 315 - General Capital Outlay:**

Buenaventura Blvd Widening - 4308	\$ 132,060	\$ -	\$ 132,060
Carroll St JYP to Michigan - 4316	\$ 230,706	\$ -	\$ 230,706
Center for Neovation (FAMRC) - 4211	\$ 115,818	\$ -	\$ 115,818
Commuter Rail - 4950	\$ 430,000	\$ -	\$ 430,000
Denn John Extension - 4317	\$ 2,771,538	\$ -	\$ 2,771,538
Judge Property - 9845	\$ 4,548,245	\$ -	\$ 4,548,245
Mac Overstreet Regional Park - 7230	\$ 134,426	\$ -	\$ 134,426
Old Vineland/Princess Way - 4381	\$ 12,707	\$ -	\$ 12,707
Poinciana Blvd Phase III - 4341	\$ 181,179	\$ -	\$ 181,179
<b>Total:</b>	<b>\$ 8,556,679</b>	<b>\$ -</b>	<b>\$ 8,556,679</b>

**Fund 328 -Special Purpose Capital Fund:**

Boggy Creek Rd Phase 1 - 7011	\$ -	\$ 536,733	\$ 536,733
Carroll St JYP to Michigan - 4316	\$ -	\$ 2,713,195	\$ 2,713,195
Celebration Blvd at Waterside Drive - 4312	\$ -	\$ 398,574	\$ 398,574
Commuter Rail - 4950	\$ -	\$ 697,752	\$ 697,752
Eagle Bay Stormwater - 1420	\$ -	\$ 600,000	\$ 600,000
Florida Advanced Manufacturing Research Center – FLEX - 4212	\$ -	\$ 4,151,517	\$ 4,151,517
Judge Property - 9845	\$ -	\$ 5,700,000	\$ 5,700,000
Poinciana Blvd Phase 3 - 4341	\$ -	\$ 47,164	\$ 47,164
Shady Lane - 4166	\$ -	\$ 3,090	\$ 3,090
Vance Harmon Competition Pool - 7221	\$ -	\$ 35,594	\$ 35,594
<b>Total:</b>	<b>\$ -</b>	<b>\$ 14,883,619</b>	<b>\$ 14,883,619</b>

**Fund 329 -Sales Tax Revenue Bonds Series 2015A:**

Center for Neovation - 4211	\$ 6,262,371	\$ -	\$ 6,262,371
<b>Total:</b>	<b>\$ 6,262,371</b>	<b>\$ -</b>	<b>\$ 6,262,371</b>

**Fund 331 -Countywide Fire Capital Fund:**

BVL Fire Station - 2186	\$ 5,325,753	\$ -	\$ 5,325,753
Fire Rescue/EMS Training Facility - 2201	\$ 3,368,611	\$ -	\$ 3,368,611
Fire/EMS Equipment - 2700	\$ 806,305	\$ -	\$ 806,305
Overstreet Fire Station - 2166	\$ 16,800	\$ -	\$ 16,800
Reunion Fire Station - 2164	\$ 65,830	\$ -	\$ 65,830
Shady Lane Fire Station - 2233	\$ 2,015,255	\$ -	\$ 2,015,255
<b>Total:</b>	<b>\$ 11,598,554</b>	<b>\$ -</b>	<b>\$ 11,598,554</b>

**CAPITAL ADJUSTMENTS FOR FINAL FY18 BUDGET**

<b>Fund / Project:</b>	<b>County:</b>	<b>Grant:</b>	<b>Total:</b>
<b>Fund 401 - Solid Waste:</b>			
Household Chemical Waste Coverage Structure -3190	\$ 70,000	\$ -	\$ 70,000
<b>Total:</b>	<b>\$ 70,000</b>	<b>\$ -</b>	<b>\$ 70,000</b>
<b>Fund 408 - Poinciana Parkway Fund:</b>			
Poinciana Parkway - 9855	\$ 2,232,857	\$ -	\$ 2,232,857
<b>Total:</b>	<b>\$ 2,232,857</b>	<b>\$ -</b>	<b>\$ 2,232,857</b>
<b>Fund 510 - Fleet Management:</b>			
DPF Pumps - 4059	\$ 40,382	\$ -	\$ 40,382
Enclosure Bay - 4111	\$ 25,000	\$ -	\$ 25,000
Fleet Main Facility Upgrade - 4113	\$ 30,000	\$ -	\$ 30,000
Fleet Vehicle Replacement - 4204	\$ 46,511	\$ -	\$ 46,511
Replacement of Storage Tanks St. Cloud Road & Bridge Facility - 4112	\$ 350,000	\$ -	\$ 350,000
<b>Total:</b>	<b>\$ 491,893</b>	<b>\$ -</b>	<b>\$ 491,893</b>
<b>Capital Added to Final Budget: \$ 71,200,663 \$ 26,628,169 \$ 97,828,832</b>			

# OVERVIEW

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## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	288,030,530	288,030,530	0
010-Designated Ad Valorem Tax	7,100,454	7,100,454	0
101-TDT RIDA Tax Bond 2012 Project	7,998,937	7,998,937	0
102-Transportation Trust Fund	21,584,118	21,584,118	0
103-Drug Abuse Treatment Fund	80,017	80,017	0
104-Tourist Development Tax Fund	90,612,952	90,612,952	0
105-Fifth Cent Tourist Development Tax Fund	25,922,082	25,922,082	0
106-Sixth Cent Tourist Development Tax Fund	13,808,253	13,808,253	0
107-Library District Fund	10,550,210	10,550,210	0
109-Law Enforcement Trust Fund	427,667	427,667	0
111-SHIP State Housing Initiative Program	4,166,954	4,166,954	0
112-Emergency(911)Communications	2,728,793	2,728,793	0
113-Buenaventura Lakes MSBU	40,796	40,796	0
115-Court Facilities Fund	11,044,424	11,044,424	0
118-Homeless Prevention & Rapid Rehousing	427,318	427,318	0
122-NEIGHBORHOOD STABIL PROGRAM 3	110,326	110,326	0
123-TDT Ref & Imp 2012 Project	9,454,106	9,454,106	0
124-Environmental Land Acquisitions	0	0	0
125-Environmental Land Maintenance	3,210,073	3,210,073	0
128-Subdivision Pond MSBU	885,460	885,460	0
129-Street Lighting MSBU	409,574	409,574	0
130-Court Related Technology Fund	1,248,637	1,248,637	0
134-Countywide Fire Fund	89,876,421	89,876,421	0
136-Homestead Foreclosure Mediation Fund	121,894	121,894	0
137-HOME Fund	750,000	750,000	0
139-Criminal Justice Training	82,839	82,839	0
141-Boating Improvement Fund	521,286	521,286	0
142 - Mobility Fee East Zone	2,742,183	2,742,183	0
143 - Mobility Fee West Zone	15,989,045	15,989,045	0
145 - Red Light Cameras	521,089	521,089	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	1,124,395	1,124,395	0
148-Building Fund	20,902,064	20,902,064	0
149-East 192 CRA	476,788	476,788	0
150-West 192 Development Authority	5,721,337	5,721,337	0
151-CDBG Fund	1,486,387	1,486,387	0
152-Muni Svcs Tax Units MSTU Fund	1,496,515	1,496,515	0
153-Muni Svcs Benefit Units MSBU Fund	77,136	77,136	0
154-Constitutional Gas Tax Fund	9,930,052	9,930,052	0
155-West 192 MSBU Phase I	3,676,539	3,676,539	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
156-Federal And State Grants Fund	42,741,058	42,741,058	0
158-Intergovernmental Radio Communications	3,858,085	3,858,085	0
168-Section 8 Fund	14,820,508	14,820,508	0
177-Fire Impact Fee Fund	3,277,747	3,277,747	0
178-Parks Impact Fee Fund	6,729,886	6,729,886	0
180-Inmate Welfare Fund	1,090,825	1,090,825	0
184-Road Impact Fee Zone 4	63,001	63,001	0
187-Road Impact Fee Poinciana Overlay	0	0	0
189 - Second Local Option Fuel Tax Fund	10,597,900	10,597,900	0
201-Limited GO Refunding Bonds, Series 2015	1,343,821	1,343,821	0
202-D/S Sales Tax Rev 2009	2,409,300	2,409,300	0
204-TDT Tax Bonds Series 2012	2,448,479	2,448,479	0
210-W 192 Phase IIC	864,795	864,795	0
211 - Sales Tax Revenue Bonds Series 2015A	4,764,404	4,764,404	0
234-Ltd GO Bonds 2006	860,075	860,075	0
235-Infra Sales Surtax Series 2007	4,548,225	4,548,225	0
236-Capital Improvement Bond Series 2009	24,751,819	24,751,819	0
237-Sales Tax Ref Rev Bonds Series 2010	4,231,900	4,231,900	0
238-GO Bonds 2010	3,955,311	3,955,311	0
239-Infra S Tax Rev Refunding 2011	7,076,739	7,076,739	0
240-TDT Ref & Imp 2012 Debt Svc	9,644,297	9,644,297	0
241-Infrastructure Sales Surtax Series 2015	1,579,204	1,579,204	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	2,534,682	2,534,682	0
243-DS TDT Rev Bond Series 2016	3,706,677	3,706,677	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	4,891,955	4,891,955	0
245-Sales Tax Revenue Refunding Bonds Series 2017	4,090,911	4,090,911	0
246 - DS Public Imp Rev Bonds Series 2017	1,524,789	1,524,789	0
305-Deficient Roads Capital	1,741,443	1,741,443	0
306-Local Option Sales Tax Fund	60,173,089	60,173,089	0
315-Gen Cap Outlay Fund	29,373,115	29,373,115	0
326-Trans Imp Fee Capital Funds	0	0	0
327-Infrastructure & Equipment Capital Fund	0	0	0
328 - Special Purpose Capital Fund	22,683,619	22,683,619	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	6,262,371	6,262,371	0
331-Countywide Fire Capital Fund	23,464,697	23,464,697	0
332 - Public Imp Rev Bonds Series 2017	26,000,000	26,000,000	0
401-Solid Waste Fund	44,747,003	44,747,003	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2018</u> <u>Revenues</u>	<u>2018</u> <u>Expenditures</u>	<u>Balance</u>
407-Osceola Parkway	23,826,048	23,826,048	0
408-Poinciana Parkway	13,206,732	13,206,732	0
501-Workers Comp Internal Service Fund	11,649,506	11,649,506	0
502-Property & Casualty Insurance Internal Service Fund	7,440,460	7,440,460	0
503-Dental Insurance Internal Service Fund	1,489,487	1,489,487	0
504-Health Insurance Internal Service Fund	30,007,993	30,007,993	0
505-Life, LTD, Vol. Life Internal Service Fund	1,040,051	1,040,051	0
510-Fleet Internal Service Fund	4,086,825	4,086,825	0
<b>Total Budget</b>	<b>1,130,936,483</b>	<b>1,130,936,483</b>	<b>0</b>

### Countywide Budget Summary

	FY17 Adopted Budget:	FY 18 Tentative Budget:	FY18 Recommended Final Budget:	* Variance:	FY18 minus FY17:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 169,372,964	\$ 185,272,125	\$ 185,272,125	\$ 0	\$ 15,899,161
PY Delinquent Ad Valorem Tax	\$ 81,000	\$ 63,000	\$ 63,000	\$ 0	\$(18,000)
Other Taxes	\$ 111,817,994	\$ 117,826,946	\$ 117,826,946	\$ 0	\$ 6,008,952
Permits, Fees & Special Assessments	\$ 74,707,050	\$ 81,495,353	\$ 81,495,353	\$ 0	\$ 6,788,303
Intergovernmental Revenue	\$ 101,884,760	\$ 91,754,123	\$ 103,522,514	\$ 11,768,391	\$ 1,637,754
Charges For Services	\$ 66,309,604	\$ 69,816,413	\$ 69,894,307	\$ 77,894	\$ 3,584,703
Judgment, Fines & Forfeits	\$ 2,561,795	\$ 2,245,292	\$ 2,245,292	\$ 0	\$(316,503)
Miscellaneous Revenues	\$ 39,764,414	\$ 6,018,864	\$ 6,018,864	\$ 0	\$(33,745,550)
Less 5% Statutory Reduction	\$ -22,044,319	\$(23,466,152)	\$(23,467,402)	\$(1,250)	\$(1,423,083)
<b>Subtotal:</b>	<b>\$ 544,455,262</b>	<b>\$ 531,025,964</b>	<b>\$ 542,870,999</b>	<b>\$ 11,845,035</b>	<b>\$(1,584,263)</b>
Transfers In	\$ 75,764,524	\$ 89,714,085	\$ 92,466,981	\$ 2,752,896	\$ 16,702,457
Other Sources	\$ 41,552,989	\$ 10,248,667	\$ 10,273,667	\$ 25,000	\$(31,279,322)
Fund Balance	\$ 499,047,613	\$ 375,850,816	\$ 485,324,836	\$ 109,474,020	\$(13,722,777)
<b>REVENUES TOTAL:</b>	<b>\$ 1,160,820,388</b>	<b>\$ 1,006,839,532</b>	<b>\$ 1,130,936,483</b>	<b>\$ 124,096,951</b>	<b>\$(29,883,905)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 115,426,148	\$ 122,959,374	\$ 124,658,494	\$ 1,699,120	\$ 9,232,346
Operating Expenses	\$ 205,835,332	\$ 221,646,822	\$ 220,106,486	\$(1,540,336)	\$ 14,271,154
Capital Outlay	\$ 285,118,923	\$ 96,381,958	\$ 220,210,790	\$ 123,828,832	\$(64,908,133)
Debt Service	\$ 58,551,326	\$ 55,979,470	\$ 56,482,330	\$ 502,860	\$(2,068,996)
Grants and Aids	\$ 9,732,048	\$ 9,902,212	\$ 9,902,212	\$ 0	\$ 170,164
<b>Subtotal:</b>	<b>\$ 674,663,777</b>	<b>\$ 506,869,836</b>	<b>\$ 631,360,312</b>	<b>\$ 124,490,476</b>	<b>\$(43,303,465)</b>
Transfers Out	\$ 154,272,671	\$ 169,835,496	\$ 172,588,392	\$ 2,752,896	\$ 18,315,721
Reserves - Operating	\$ 82,683,758	\$ 85,980,442	\$ 86,961,754	\$ 981,312	\$ 4,277,996
Reserves - Debt	\$ 59,994,039	\$ 57,194,888	\$ 58,216,817	\$ 1,021,929	\$(1,777,222)
Reserves - Capital	\$ 72,705,399	\$ 105,406,133	\$ 105,406,133	\$ 0	\$ 32,700,734
Reserves - Claims	\$ 21,718,441	\$ 22,335,648	\$ 22,294,741	\$(40,907)	\$ 576,300
Reserves - Assigned	\$ 62,999,173	\$ 22,034,826	\$ 20,308,564	\$(1,726,262)	\$(42,690,609)
Reserves - Restricted	\$ 8,627,057	\$ 7,853,871	\$ 7,803,871	\$(50,000)	\$(823,186)
Reserves - Stability	\$ 23,156,073	\$ 29,328,392	\$ 25,995,899	\$(3,332,493)	\$ 2,839,826
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,160,820,388</b>	<b>\$ 1,006,839,532</b>	<b>\$ 1,130,936,483</b>	<b>\$ 124,096,951</b>	<b>\$(29,883,905)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



# MILLAGE RATE RESOLUTIONS

<b>Title .....</b>	<b>Page</b>
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Schedule A.....	3

**RESOLUTION NO. 17-139R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2017-2018 BY MAJORITY VOTE; SPECIFYING THE PERCENTAGES BY WHICH SUCH MILLAGE RATES EXCEED THE ROLLED-BACK RATES; DIRECTING THE COUNTY MANAGER TO DELIVER FORMS AND CERTIFICATIONS TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 7, 2017, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 17-123R adopting certain proposed millage rates for Fiscal Year 2017-2018 by majority vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2017-2018, pursuant to Section 200.065, Florida Statutes, and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of the final millage rates and final budget for Fiscal Year 2017-2018, as required by Section 200.065, Florida Statutes; and

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

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

**SECTION 1. LEVY OF AD VALOREM TAXES.** The Board hereby levies ad valorem taxes for Fiscal Year 2017-2018 at the millage rates specified in Schedule A.

**SECTION 2. PERCENTAGE INCREASES.** In compliance with Section 200.065, Florida Statutes, Schedule A includes the percentages by which such proposed millage rates exceed the rolled-back millage rates (the proposed increases in property taxes).

**SECTION 3. REQUIRED FILINGS.** The County Manager is hereby authorized and directed to prepare, execute and deliver all forms and certifications required by applicable law or regulation to the State of Florida Department of Revenue.

**SECTION 4. PROVISION OF CERTIFIED COPIES.** Certified copies of this Resolution shall be filed with the Property Appraiser and the Tax Collector of Osceola County, Florida, and the Department of Revenue of the State of Florida.

**SECTION 5. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

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

**DULY ADOPTED** this 18<sup>th</sup> day of September, 2017.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

**Resolution # 17-139R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2017-2018**

<b>Taxing Entity:</b>	<b>Certified FY17 Millage Rate:</b>	<b>Current Year Gross Taxable Value:</b>	<b>FY18 Rolled Back Millage Rate:</b>	<b>Current Year Tentative Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>	<b>FY18 Proposed Property Taxes:</b>
Countywide	6.7000	\$ 22,950,927,882	6.6936	6.7000	0.10%	\$ 153,771,217
EMS MSTU	1.0682	\$ 17,617,620,491	1.0191	1.0682	4.82%	\$ 18,819,142
LIBRARY DISTRICT	0.3000	\$ 23,049,185,868	0.2855	0.3000	5.08%	\$ 6,914,756
SAVE OSCEOLA-DEBT	0.1570	\$ 23,049,185,868	0.1307	0.1497	14.54%	\$ 3,450,463
SAVE OSCEOLA-OPERATING	0.0500	\$ 23,049,185,868	0.0476	0.0500	5.04%	\$ 1,152,459
ANORADA	2.0630	\$ 3,938,377	1.9253	1.9183	-0.36%	\$ 7,555
BELLALAGO	0.3916	\$ 288,494,530	0.3820	0.3496	-8.48%	\$ 100,858
BLACKSTONE LANDING PH 1	1.1319	\$ 54,832,682	1.0568	1.0806	2.25%	\$ 59,252
EMERALD LAKES	0.1143	\$ 3,977,181	0.1057	0.3985	277.01%	\$ 1,585
HAMMOCK POINT	0.1968	\$ 25,601,268	0.1881	0.2117	12.55%	\$ 5,420
HAMMOCK TRAILS	0.7939	\$ 61,298,616	0.7663	1.3791	79.97%	\$ 84,537
HIDDEN HEIGHTS TRAIL	2.6410	\$ 1,139,606	2.4298	2.4298	0.00%	\$ 2,769
INDIAN RIDGE	3.7803	\$ 54,268,520	3.5362	3.5272	-0.25%	\$ 191,416
INDIAN RIDGE VILLAS	0.4703	\$ 37,628,130	0.4450	0.4754	6.83%	\$ 17,888
INDIAN WELLS	4.0000	\$ 63,641,245	3.6646	3.6633	-0.04%	\$ 233,137
INTERCESSION CITY	0.7024	\$ 12,258,231	0.6423	0.8451	31.57%	\$ 10,359
ISLE OF BELLALAGO	2.5502	\$ 44,505,631	2.4156	2.7632	14.39%	\$ 122,978
KING'S CREST	1.5883	\$ 10,398,585	1.4955	1.4798	-1.05%	\$ 15,388
KISSIMMEE ISLES	0.3622	\$ 7,919,985	0.3600	0.5937	64.92%	\$ 4,702
LINDFIELDS	0.8298	\$ 111,395,199	0.7728	0.7864	1.76%	\$ 87,601
LIVE OAK SPRINGS	0.1101	\$ 9,313,047	0.1004	0.4184	316.73%	\$ 3,897
ORANGE VISTA	0.0000	\$ 3,857,178	0.0000	0.0000	0.00%	\$ -
QUAIL RIDGE	1.0563	\$ 28,603,597	0.9599	1.0045	4.65%	\$ 28,732
RAINTREE PARK	1.4772	\$ 46,068,633	1.3444	1.3862	3.11%	\$ 63,860
REMINGTON	0.4046	\$ 183,781,652	0.3824	0.4305	12.58%	\$ 79,118
RESERVES AT PLEASANT HILL	0.2850	\$ 8,184,428	0.2726	0.2725	-0.04%	\$ 2,230
ROYAL OAKS PHASE 2-5	0.6950	\$ 2,356,256	0.6509	0.6506	-0.05%	\$ 1,533
SHADOW OAKS	0.3127	\$ 4,485,504	0.3046	0.3045	-0.03%	\$ 1,366
ST JAMES PARK	0.6379	\$ 4,284,405	0.6160	1.1549	87.48%	\$ 4,948
THE OAKS	0.1103	\$ 47,193,460	0.1038	0.2503	141.14%	\$ 11,813
WESTMINSTER GARDENS	0.0000	\$ 3,329,264	0.0000	0.0000	0.00%	\$ -
WINDMILL POINT	0.3101	\$ 26,001,881	0.2984	0.4491	50.50%	\$ 11,677
WINDWARD CAY	0.1787	\$ 15,151,034	0.1678	0.3507	109.00%	\$ 5,313
WINNERS PARK	1.8674	\$ 2,265,438	1.8345	1.8345	0.00%	\$ 4,156

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

# BUDGET RESOLUTION

<b>Title .....</b>	<b>Page</b>
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Schedule A.....	3

**RESOLUTION NO. 17-140R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2017-2018; DIRECTING THE COUNTY MANAGER TO DELIVER A LETTER OF NOTIFICATION TO THE SHERIFF; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, on September 7, 2017, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 17-124R, approving the tentative budget for Fiscal Year 2017-2018; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2017-2018, the Board prepared and advertised a statement summarizing all of the adopted tentative budgets, as required by Section 129.03, Florida Statutes; and

**WHEREAS**, the Board has conducted a public hearing to consider adoption of its final budget for Fiscal Year 2017-2018 and the millage rates necessary to fund the final budget, as required by Sections 129.03(3)(c) and 200.065, Florida Statutes; and

**WHEREAS**, the Board has adopted Resolution No. 17-139R adopting the final millage rates for Fiscal Year 2017-2018;

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

**SECTION 1. ADOPTION OF FINAL BUDGET**

(A) The final Osceola County budget for Fiscal Year 2017-2018, totaling \$1,130,936,483 as summarized by fund and revenue/expense category in Schedule A, is hereby approved and adopted. There are hereby appropriated out of anticipated revenues and balances brought forward, all funds and monies necessary to meet the appropriations and reserves stipulated by and in said budget

(B) It is hereby found and determined that each of the expenditures authorized by the budget for Fiscal Year 2017-2018, as summarized in Schedule A, is required to fund programs and facilities necessary for essential public purposes affecting the health, welfare and safety of the inhabitants of Osceola County or which are legally mandated by applicable law.

**SECTION 2. LETTER OF NOTIFICATION.** The County Manager is hereby authorized and directed to prepare, execute and deliver a letter of notification informing the Sheriff of budget changes subsequent to his request and stating the Sheriff's budget for Fiscal Year 2017-2018.

**SECTION 3. CONFLICTS AND SEVERABILITY.** All sections or parts of sections of all resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict. If any section, subsection, sentence, clause or provisions of this Resolution is held unconstitutional, inoperative, or void by a court of competent jurisdiction, such holding shall not affect the remainder of the Resolution.

**SECTION 4. EFFECTIVE DATE.** This Resolution shall take effect immediately upon its adoption.

**DULY ADOPTED** this 18<sup>th</sup> day of September, 2017.

BOARD OF COUNTY COMMISSIONERS  
OF OSCEOLA COUNTY, FLORIDA

By: \_\_\_\_\_  
Chair/Vice Chair

ATTEST:  
OSCEOLA COUNTY CLERK OF THE BOARD

By: \_\_\_\_\_  
Clerk/ Deputy Clerk of the Board

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

\_\_\_\_\_

Schedule A  
 Second Public Hearing  
 BOCC Osceola County  
 Countywide Summary

FY18  
 Final  
 Recommended  
Budget

**Revenues**

Current Ad Valorem Taxes	185,272,125
PY Delinquent Ad Valorem Tax	63,000
Other Taxes	117,826,946
Permits, Fees & Special Assessments	81,495,353
Intergovernmental Revenue	103,522,514
Charges For Services	69,894,307
Judgment, Fines & Forfeits	2,245,292
Miscellaneous Revenues	6,018,864
Less 5% Statutory Reduction	-23,467,402

**Subtotal** 542,870,999

Transfers In	92,466,981
Other Sources	10,273,667
Fund Balance	485,324,836

**Total Revenues** 1,130,936,483

**Expenditures**

Personal Services	124,658,494
Operating Expenses	220,106,486
Capital Outlay	220,210,790
Debt Service	56,482,330
Grants and Aids	9,902,212

**Subtotal** 631,360,312

Transfers Out	172,588,392
Reserves - Operating	86,961,754
Reserves - Debt	58,216,817
Reserves - Capital	105,406,133
Reserves - Claims	22,294,741
Reserves - Assigned	20,308,564
Reserves - Restricted	7,803,871
Reserves - Stability	25,995,899

**Total Expenditures** 1,130,936,483



Schedule A  
 Second Public Hearing  
 BOCC Osceola County  
 Fund Summary

**FY18  
 Final  
 Recommended  
 Budget**

**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	153,771,217
PY Delinquent Ad Valorem Tax	52,000
Other Taxes	21,245,041
Permits, Fees & Special Assessments	5,775,452
Intergovernmental Revenue	32,162,902
Charges For Services	2,323,203
Judgment, Fines & Forfeits	1,160,643
Miscellaneous Revenues	2,077,096
Less 5% Statutory Reduction	-10,891,215
<b>Subtotal</b>	<b>207,676,339</b>

Transfers In	11,958,828
Other Sources	2,306,000
Fund Balance	66,089,363

**Total Revenues** 288,030,530

**Expenditures**

Personal Services	60,515,056
Operating Expenses	62,094,793
Capital Outlay	5,342,889
Grants and Aids	8,625,087
<b>Subtotal</b>	<b>136,577,825</b>

Transfers Out	103,419,804
Reserves - Operating	43,985,244
Reserves - Capital	117,788
Reserves - Assigned	1,524,886
Reserves - Restricted	69,510
Reserves - Stability	2,335,473

**Total Expenditures** 288,030,530

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
Final  
Recommended  
Budget

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

7,100,454

**Total Revenues**

**7,100,454**

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**Expenditures**

Transfers Out

7,100,454

**Total Expenditures**

**7,100,454**

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Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
Final  
Recommended  
Budget

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**101-TDT RIDA Tax Bond 2012 Project**

**Revenues**

Fund Balance		7,998,937
	<b>Total Revenues</b>	<b>7,998,937</b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b>343,049</b>
Reserves - Restricted		7,655,888
	<b>Total Expenditures</b>	<b>7,998,937</b>

Schedule A  
 Second Public Hearing  
 BOCC Osceola County  
 Fund Summary

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes		9,016,672
Permits, Fees & Special Assessments		180,250
Intergovernmental Revenue		2,008,303
Charges For Services		29,324
Miscellaneous Revenues		41,496
Less 5% Statutory Reduction		<u>-563,801</u>
<b>Subtotal</b>		<b>10,712,244</b>
Transfers In		7,120,845
Fund Balance		<u>3,751,029</u>
<b>Total Revenues</b>		<b><u>21,584,118</u></b>

**Expenditures**

Personal Services		10,476,101
Operating Expenses		6,839,356
Capital Outlay		463,375
Debt Service		<u>1,370,550</u>
<b>Subtotal</b>		<b>19,149,382</b>
Transfers Out		2,237,856
Reserves - Operating		<u>196,880</u>
<b>Total Expenditures</b>		<b><u>21,584,118</u></b>

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits 81,827  
Less 5% Statutory Reduction -4,091

**Subtotal** 77,736

Fund Balance 2,281

**Total Revenues** 80,017

**Expenditures**

Transfers Out 80,017

**Total Expenditures** 80,017

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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes		32,592,849
Charges For Services		2,484,048
Miscellaneous Revenues		1,122,235
Less 5% Statutory Reduction		-1,809,956
	<b>Subtotal</b>	<b>34,389,176</b>
Other Sources		120,000
Fund Balance		56,103,776
	<b>Total Revenues</b>	<b>90,612,952</b>

**Expenditures**

Personal Services		2,837,110
Operating Expenses		24,560,463
Capital Outlay		13,950,963
	<b>Subtotal</b>	<b>41,348,536</b>
Transfers Out		4,858,139
Reserves - Operating		7,870,234
Reserves - Capital		34,433,880
Reserves - Stability		2,102,163
	<b>Total Expenditures</b>	<b>90,612,952</b>

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**105-Fifth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes	8,148,212
Miscellaneous Revenues	64,552
Less 5% Statutory Reduction	-410,638
<b>Subtotal</b>	<b>7,802,126</b>
Other Sources	20,000
Fund Balance	18,099,956
<b>Total Revenues</b>	<b>25,922,082</b>

**Expenditures**

Operating Expenses	2,453,074
<b>Subtotal</b>	<b>2,453,074</b>
Transfers Out	4,448,854
Reserves - Operating	6,310,641
Reserves - Capital	11,000,000
Reserves - Stability	1,709,513
<b>Total Expenditures</b>	<b>25,922,082</b>

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**106-Sixth Cent Tourist Development Tax Fund**

**Revenues**

Other Taxes	8,148,212
Miscellaneous Revenues	30,000
Less 5% Statutory Reduction	<u>-408,911</u>
<b>Subtotal</b>	<b><u>7,769,301</u></b>
Fund Balance	<u>6,038,952</u>
<b>Total Revenues</b>	<b><u><u>13,808,253</u></u></b>

**Expenditures**

Operating Expenses	<u>7,270,287</u>
<b>Subtotal</b>	<b><u>7,270,287</u></b>
Transfers Out	141,638
Reserves - Operating	2,135,849
Reserves - Stability	<u>4,260,479</u>
<b>Total Expenditures</b>	<b><u><u>13,808,253</u></u></b>



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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes		6,914,756
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		183,512
Charges For Services		88,067
Judgment, Fines & Forfeits		55,787
Miscellaneous Revenues		114,543
Less 5% Statutory Reduction		-358,008
	<b>Subtotal</b>	<b>7,000,657</b>
Fund Balance		3,549,553
	<b>Total Revenues</b>	<b>10,550,210</b>

**Expenditures**

Personal Services		57,088
Operating Expenses		6,090,708
Capital Outlay		666,774
Debt Service		557,791
	<b>Subtotal</b>	<b>7,372,361</b>
Transfers Out		529,209
Reserves - Operating		1,407,865
Reserves - Debt		278,896
Reserves - Stability		961,879
	<b>Total Expenditures</b>	<b>10,550,210</b>

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**109-Law Enforcement Trust Fund**

**Revenues**

Other Sources	27,667
Fund Balance	400,000
<b>Total Revenues</b>	<b><u>427,667</u></b>

**Expenditures**

Transfers Out	427,667
<b>Total Expenditures</b>	<b><u>427,667</u></b>

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**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue	1,892,239
Charges For Services	13,400
Less 5% Statutory Reduction	-95,282
<b>Subtotal</b>	<b>1,810,357</b>
Fund Balance	2,356,597
<b>Total Revenues</b>	<b>4,166,954</b>

**Expenditures**

Personal Services	101,582
Operating Expenses	4,065,372
<b>Subtotal</b>	<b>4,166,954</b>
<b>Total Expenditures</b>	<b>4,166,954</b>

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue	1,486,123
Charges For Services	10,000
Miscellaneous Revenues	4,000
Less 5% Statutory Reduction	-75,006

**Subtotal** 1,425,117

Fund Balance 1,303,676

**Total Revenues** 2,728,793

**Expenditures**

Transfers Out	1,549,393
Reserves - Operating	351,774
Reserves - Capital	827,626

**Total Expenditures** 2,728,793

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**113-Buenaventura Lakes MSBU**

**Revenues**

Fund Balance		40,796
	<b>Total Revenues</b>	<b>40,796</b>

**Expenditures**

Capital Outlay		40,796
	<b>Subtotal</b>	<b>40,796</b>
	<b>Total Expenditures</b>	<b>40,796</b>

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**115-Court Facilities Fund**

**Revenues**

Charges For Services	1,273,482
Miscellaneous Revenues	58,161
Less 5% Statutory Reduction	-63,673
<b>Subtotal</b>	<b>1,267,970</b>
Fund Balance	9,776,454
<b>Total Revenues</b>	<b>11,044,424</b>

**Expenditures**

Operating Expenses	103,000
Capital Outlay	566,286
<b>Subtotal</b>	<b>669,286</b>
Transfers Out	660,354
Reserves - Operating	147,996
Reserves - Capital	9,566,788
<b>Total Expenditures</b>	<b>11,044,424</b>

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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		427,318
	<b>Subtotal</b>	<b>427,318</b>
	<b>Total Revenues</b>	<b>427,318</b>

**Expenditures**

Operating Expenses		427,318
	<b>Subtotal</b>	<b>427,318</b>
	<b>Total Expenditures</b>	<b>427,318</b>

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**122-NEIGHBORHOOD STABIL PROGRAM 3**

**Revenues**

Intergovernmental Revenue		110,326
	<b>Subtotal</b>	<b>110,326</b>
	<b>Total Revenues</b>	<b>110,326</b>

**Expenditures**

Operating Expenses		110,326
	<b>Subtotal</b>	<b>110,326</b>
	<b>Total Expenditures</b>	<b>110,326</b>



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**123-TDT Ref & Imp 2012 Project**

**Revenues**

Miscellaneous Revenues	50,000
Less 5% Statutory Reduction	-2,500
<b>Subtotal</b>	<b>47,500</b>
Fund Balance	9,406,606
<b>Total Revenues</b>	<b>9,454,106</b>

**Expenditures**

Capital Outlay	9,403,141
<b>Subtotal</b>	<b>9,403,141</b>
Reserves - Capital	50,965
<b>Total Expenditures</b>	<b>9,454,106</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	1,152,459
Miscellaneous Revenues	11,000
Less 5% Statutory Reduction	-58,173
<b>Subtotal</b>	<b>1,105,286</b>
Transfers In	32,631
Fund Balance	2,072,156
<b>Total Revenues</b>	<b>3,210,073</b>

**Expenditures**

Personal Services	300,473
Operating Expenses	596,529
Capital Outlay	739,572
<b>Subtotal</b>	<b>1,636,574</b>
Transfers Out	172,828
Reserves - Operating	290,398
Reserves - Stability	1,110,273
<b>Total Expenditures</b>	<b>3,210,073</b>

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments	690,652
Less 5% Statutory Reduction	-34,532
<b>Subtotal</b>	<b>656,120</b>
Fund Balance	229,340
<b>Total Revenues</b>	<b>885,460</b>

**Expenditures**

Operating Expenses	744,690
<b>Subtotal</b>	<b>744,690</b>
Transfers Out	140,770
<b>Total Expenditures</b>	<b>885,460</b>

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments	286,631
Less 5% Statutory Reduction	-14,332
<b>Subtotal</b>	<b>272,299</b>
Fund Balance	137,275
<b>Total Revenues</b>	<b>409,574</b>

**Expenditures**

Operating Expenses	394,349
<b>Subtotal</b>	<b>394,349</b>
Transfers Out	15,225
<b>Total Expenditures</b>	<b>409,574</b>

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services	897,208
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-45,085
<b>Subtotal</b>	<b>856,623</b>

Transfers In	57,293
Fund Balance	334,721
<b>Total Revenues</b>	<b>1,248,637</b>

**Expenditures**

Personal Services	477,648
Operating Expenses	539,645
Capital Outlay	130,900
<b>Subtotal</b>	<b>1,148,193</b>

Transfers Out	84,198
Reserves - Operating	16,246
<b>Total Expenditures</b>	<b>1,248,637</b>

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	18,819,142
PY Delinquent Ad Valorem Tax	9,000
Permits, Fees & Special Assessments	33,779,804
Intergovernmental Revenue	87,532
Charges For Services	8,003,555
Miscellaneous Revenues	870,540
Less 5% Statutory Reduction	<u>-3,050,879</u>
<b>Subtotal</b>	<b>58,518,694</b>
Transfers In	3,685,636
Fund Balance	<u>27,672,091</u>
<b>Total Revenues</b>	<b><u>89,876,421</u></b>

**Expenditures**

Personal Services	41,283,058
Operating Expenses	12,176,367
Capital Outlay	1,023,403
Debt Service	<u>1,968,364</u>
<b>Subtotal</b>	<b>56,451,192</b>
Transfers Out	11,883,076
Reserves - Operating	14,604,480
Reserves - Debt	1,471,754
Reserves - Capital	<u>5,465,919</u>
<b>Total Expenditures</b>	<b><u>89,876,421</u></b>

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**136-Homestead Foreclosure Mediation Fund**

**Revenues**

Charges For Services	58,320
Miscellaneous Revenues	440
Less 5% Statutory Reduction	<u>-2,938</u>
<b>Subtotal</b>	<b>55,822</b>
Fund Balance	66,072
<b>Total Revenues</b>	<b><u>121,894</u></b>

**Expenditures**

Personal Services	60,369
Operating Expenses	<u>13,087</u>
<b>Subtotal</b>	<b>73,456</b>
Reserves - Restricted	<u>48,438</u>
<b>Total Expenditures</b>	<b><u>121,894</u></b>

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		696,402
	<b>Subtotal</b>	<b>696,402</b>
Transfers In		53,598
	<b>Total Revenues</b>	<b>750,000</b>

**Expenditures**

Personal Services		29,009
Operating Expenses		435,863
Grants and Aids		285,128
	<b>Subtotal</b>	<b>750,000</b>
	<b>Total Expenditures</b>	<b>750,000</b>



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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits 66,585  
Less 5% Statutory Reduction -3,329

**Subtotal** 63,256

Fund Balance 19,583

**Total Revenues** 82,839

**Expenditures**

Transfers Out 82,839

**Total Expenditures** 82,839

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	102,934
Miscellaneous Revenues	10,374
Less 5% Statutory Reduction	<u>-5,666</u>
<b>Subtotal</b>	<b>107,642</b>
Fund Balance	413,644
<b>Total Revenues</b>	<b><u>521,286</u></b>

**Expenditures**

Capital Outlay	<u>286,538</u>
<b>Subtotal</b>	<b>286,538</b>
Transfers Out	8,462
Reserves - Capital	<u>226,286</u>
<b>Total Expenditures</b>	<b><u>521,286</u></b>

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**142 - Mobility Fee East Zone**

**Revenues**

Permits, Fees & Special Assessments 1,098,163  
Less 5% Statutory Reduction -54,908

**Subtotal 1,043,255**

Fund Balance 1,698,928

**Total Revenues 2,742,183**

**Expenditures**

Capital Outlay 2,321,926

**Subtotal 2,321,926**

Reserves - Capital 420,257

**Total Expenditures 2,742,183**

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**143 - Mobility Fee West Zone**

**Revenues**

Permits, Fees & Special Assessments 9,588,766  
Less 5% Statutory Reduction -479,438

**Subtotal 9,109,328**

Fund Balance 6,879,717

**Total Revenues 15,989,045**

**Expenditures**

Capital Outlay 6,325,300

**Subtotal 6,325,300**

Reserves - Capital 9,663,745

**Total Expenditures 15,989,045**

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits 523,302  
Less 5% Statutory Reduction -26,165

**Subtotal 497,137**

Fund Balance 23,952

**Total Revenues 521,089**

**Expenditures**

Operating Expenses 517,000

**Subtotal 517,000**

Reserves - Operating 4,089

**Total Expenditures 521,089**

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**146 - TDT RIDA Phase II Tax Bond 2016 Project**

**Revenues**

Fund Balance		1,124,395
	<b>Total Revenues</b>	<b><u>1,124,395</u></b>

**Expenditures**

Reserves - Capital		1,124,395
	<b>Total Expenditures</b>	<b><u>1,124,395</u></b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments	7,548,720
Charges For Services	137,600
Miscellaneous Revenues	105,289
Less 5% Statutory Reduction	-389,580

**Subtotal** 7,402,029

Fund Balance 13,500,035

**Total Revenues** 20,902,064

**Expenditures**

Personal Services	3,398,243
Operating Expenses	908,335
Capital Outlay	870,097

**Subtotal** 5,176,675

Transfers Out	347,968
Reserves - Operating	925,758
Reserves - Capital	1,500,000
Reserves - Stability	12,951,663

**Total Expenditures** 20,902,064

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues 1,100  
Less 5% Statutory Reduction -55

**Subtotal** 1,045

Transfers In 351,195  
Fund Balance 124,548

**Total Revenues** 476,788

**Expenditures**

Operating Expenses 248,985

**Subtotal** 248,985

Transfers Out 4,317  
Reserves - Operating 173,486  
Reserves - Assigned 50,000

**Total Expenditures** 476,788



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**150-West 192 Development Authority**

**Revenues**

Miscellaneous Revenues 22,198  
Less 5% Statutory Reduction -1,110

**Subtotal** 21,088

Transfers In 4,092,089  
Fund Balance 1,608,160

**Total Revenues** 5,721,337

**Expenditures**

Personal Services 404,040  
Operating Expenses 4,047,061  
Capital Outlay 515,000

**Subtotal** 4,966,101

Transfers Out 55,549  
Reserves - Operating 699,687

**Total Expenditures** 5,721,337

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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		1,486,387
	<b>Subtotal</b>	<b>1,486,387</b>
	<b>Total Revenues</b>	<b>1,486,387</b>

**Expenditures**

Personal Services		166,858
Operating Expenses		659,529
Grants and Aids		660,000
	<b>Subtotal</b>	<b>1,486,387</b>
	<b>Total Expenditures</b>	<b>1,486,387</b>

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**152-Muni Svcs Tax Units MSTU Fund**

**Revenues**

Current Ad Valorem Taxes 1,164,088  
Less 5% Statutory Reduction -58,206

**Subtotal 1,105,882**

Fund Balance 390,633

**Total Revenues 1,496,515**

**Expenditures**

Operating Expenses 1,231,311  
Capital Outlay 65,870

**Subtotal 1,297,181**

Transfers Out 91,581

Reserves - Operating 64,113

Reserves - Stability 43,640

**Total Expenditures 1,496,515**

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**153-Muni Svcs Benefit Units MSBU Fund**

**Revenues**

Permits, Fees & Special Assessments	43,723
Less 5% Statutory Reduction	-2,186
<b>Subtotal</b>	<b>41,537</b>
Fund Balance	35,599
<b>Total Revenues</b>	<b>77,136</b>

**Expenditures**

Operating Expenses	35,769
<b>Subtotal</b>	<b>35,769</b>
Transfers Out	8,157
Reserves - Operating	3,175
Reserves - Restricted	30,035
<b>Total Expenditures</b>	<b>77,136</b>

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue	4,292,348
Miscellaneous Revenues	14,994
Less 5% Statutory Reduction	<u>-215,367</u>
<b>Subtotal</b>	<b>4,091,975</b>

Transfers In	2,732,832
Fund Balance	<u>3,105,245</u>
<b>Total Revenues</b>	<b><u>9,930,052</u></b>

**Expenditures**

Operating Expenses	8,050,000
Capital Outlay	<u>1,873,153</u>
<b>Subtotal</b>	<b>9,923,153</b>

Transfers Out	<u>6,899</u>
<b>Total Expenditures</b>	<b><u>9,930,052</u></b>

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments	2,840,254
Miscellaneous Revenues	65,160
Less 5% Statutory Reduction	<u>-145,271</u>
<b>Subtotal</b>	<b>2,760,143</b>
Fund Balance	916,396
<b>Total Revenues</b>	<b><u>3,676,539</u></b>

**Expenditures**

Personal Services	208,246
Operating Expenses	2,787,628
Capital Outlay	<u>30,000</u>
<b>Subtotal</b>	<b>3,025,874</b>
Transfers Out	211,577
Reserves - Operating	<u>439,088</u>
<b>Total Expenditures</b>	<b><u>3,676,539</u></b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		42,741,058
	<b>Subtotal</b>	<b>42,741,058</b>
	<b>Total Revenues</b>	<b>42,741,058</b>

**Expenditures**

Personal Services		235,139
Operating Expenses		185,926
Capital Outlay		41,987,996
Grants and Aids		331,997
	<b>Subtotal</b>	<b>42,741,058</b>
	<b>Total Expenditures</b>	<b>42,741,058</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services	787,621
Judgment, Fines & Forfeits	357,148
Miscellaneous Revenues	31,657
Less 5% Statutory Reduction	-58,821
<b>Subtotal</b>	<b>1,117,605</b>

Transfers In	681,268
Fund Balance	2,059,212
<b>Total Revenues</b>	<b>3,858,085</b>

**Expenditures**

Personal Services	334,705
Operating Expenses	1,726,242
Capital Outlay	1,391,600
<b>Subtotal</b>	<b>3,452,547</b>

Transfers Out	157,917
Reserves - Operating	247,621
<b>Total Expenditures</b>	<b>3,858,085</b>



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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	13,918,320
Miscellaneous Revenues	24,040
Less 5% Statutory Reduction	<u>-1,202</u>
<b>Subtotal</b>	<b>13,941,158</b>
Fund Balance	<u>879,350</u>
<b>Total Revenues</b>	<b><u>14,820,508</u></b>

**Expenditures**

Personal Services	744,254
Operating Expenses	14,020,254
Capital Outlay	<u>56,000</u>
<b>Subtotal</b>	<b>14,820,508</b>
<b>Total Expenditures</b>	<b><u>14,820,508</u></b>

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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	643,906
Miscellaneous Revenues	5,000
Less 5% Statutory Reduction	<u>-32,445</u>
<b>Subtotal</b>	<b>616,461</b>
Fund Balance	<u>2,661,286</u>
<b>Total Revenues</b>	<b><u>3,277,747</u></b>

**Expenditures**

Operating Expenses	22,369
Capital Outlay	<u>3,161,591</u>
<b>Subtotal</b>	<b>3,183,960</b>
Transfers Out	41,345
Reserves - Capital	<u>52,442</u>
<b>Total Expenditures</b>	<b><u>3,277,747</u></b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	2,635,998
Charges For Services	769
Miscellaneous Revenues	35,000
Less 5% Statutory Reduction	<u>-133,588</u>
<b>Subtotal</b>	<b><u>2,538,179</u></b>

Fund Balance	4,191,707
<b>Total Revenues</b>	<b><u><u>6,729,886</u></u></b>

**Expenditures**

Operating Expenses	108,100
Capital Outlay	<u>2,513,851</u>
<b>Subtotal</b>	<b><u>2,621,951</u></b>

Transfers Out	136,235
Reserves - Capital	<u>3,971,700</u>
<b>Total Expenditures</b>	<b><u><u>6,729,886</u></u></b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services	70,028
Miscellaneous Revenues	804,300
Less 5% Statutory Reduction	<u>-3,502</u>
<b>Subtotal</b>	<b>870,826</b>
Fund Balance	219,999
<b>Total Revenues</b>	<b><u>1,090,825</u></b>

**Expenditures**

Operating Expenses	401,510
Capital Outlay	<u>13,602</u>
<b>Subtotal</b>	<b>415,112</b>
Transfers Out	34,177
Reserves - Operating	120,720
Reserves - Stability	<u>520,816</u>
<b>Total Expenditures</b>	<b><u>1,090,825</u></b>

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**184-Road Impact Fee Zone 4**

**Revenues**

Fund Balance		63,001
	<b>Total Revenues</b>	<b>63,001</b>

**Expenditures**

Capital Outlay		63,001
	<b>Subtotal</b>	<b>63,001</b>
	<b>Total Expenditures</b>	<b>63,001</b>

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**189 - Second Local Option Fuel Tax Fund**

**Revenues**

Other Taxes 8,557,534  
Less 5% Statutory Reduction -427,877

**Subtotal 8,129,657**

Transfers In 1,228,107  
Fund Balance 1,240,136

**Total Revenues 10,597,900**

**Expenditures**

Operating Expenses 9,118,639

**Subtotal 9,118,639**

Reserves - Operating 1,479,261

**Total Expenditures 10,597,900**

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**201-Limited GO Refunding Bonds, Series 2015**

**Revenues**

Current Ad Valorem Taxes 1,207,777  
Less 5% Statutory Reduction -60,389

**Subtotal 1,147,388**

Fund Balance 196,433

**Total Revenues 1,343,821**

**Expenditures**

Operating Expenses 22,140  
Debt Service 281,500

**Subtotal 303,640**

Reserves - Debt 1,040,181

**Total Expenditures 1,343,821**

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**202-D/S Sales Tax Rev 2009**

**Revenues**

Fund Balance		2,409,300
	<b>Total Revenues</b>	<b><u>2,409,300</u></b>

**Expenditures**

Debt Service		1,183,575
	<b>Subtotal</b>	<b><u>1,183,575</u></b>
Transfers Out		43,975
Reserves - Debt		1,181,750
	<b>Total Expenditures</b>	<b><u>2,409,300</u></b>



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**204-TDT Tax Bonds Series 2012**

**Revenues**

Permits, Fees & Special Assessments	300,000
Miscellaneous Revenues	4,524
Less 5% Statutory Reduction	<u>-15,226</u>
<b>Subtotal</b>	<b>289,298</b>

Transfers In	644,414
Fund Balance	<u>1,514,767</u>
<b>Total Revenues</b>	<b><u>2,448,479</u></b>

**Expenditures**

Debt Service	<u>928,493</u>
<b>Subtotal</b>	<b>928,493</b>

Reserves - Debt	<u>1,519,986</u>
<b>Total Expenditures</b>	<b><u>2,448,479</u></b>

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments	349,165
Miscellaneous Revenues	1,794
Less 5% Statutory Reduction	<u>-17,548</u>
<b>Subtotal</b>	<b>333,411</b>
Fund Balance	<u>531,384</u>
<b>Total Revenues</b>	<b><u>864,795</u></b>

**Expenditures**

Debt Service	<u>443,713</u>
<b>Subtotal</b>	<b>443,713</b>
Reserves - Debt	<u>421,082</u>
<b>Total Expenditures</b>	<b><u>864,795</u></b>

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**211 - Sales Tax Revenue Bonds Series 2015A**

**Revenues**

Miscellaneous Revenues 4,314  
Less 5% Statutory Reduction -216

**Subtotal 4,098**

Transfers In 3,322,171  
Fund Balance 1,438,135

**Total Revenues 4,764,404**

**Expenditures**

Debt Service 2,876,269

**Subtotal 2,876,269**

Reserves - Debt 1,888,135

**Total Expenditures 4,764,404**

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**234-Ltd GO Bonds 2006**

**Revenues**

Fund Balance		860,075
	<b>Total Revenues</b>	<b>860,075</b>

**Expenditures**

Debt Service		827,444
	<b>Subtotal</b>	<b>827,444</b>
Transfers Out		32,631
	<b>Total Expenditures</b>	<b>860,075</b>

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**235-Infra Sales Surtax Series 2007**

**Revenues**

Fund Balance		4,548,225
	<b>Total Revenues</b>	<b>4,548,225</b>

**Expenditures**

Debt Service		4,105,225
	<b>Subtotal</b>	<b>4,105,225</b>
Transfers Out		443,000
	<b>Total Expenditures</b>	<b>4,548,225</b>

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**236-Capital Improvement Bond Series 2009**

**Revenues**

Intergovernmental Revenue	2,029,744
Miscellaneous Revenues	43,802
Less 5% Statutory Reduction	<u>-103,677</u>
<b>Subtotal</b>	<b>1,969,869</b>
Transfers In	8,181,272
Fund Balance	<u>14,600,678</u>
<b>Total Revenues</b>	<b><u>24,751,819</u></b>

**Expenditures**

Debt Service	<u>10,113,205</u>
<b>Subtotal</b>	<b>10,113,205</b>
Reserves - Debt	<u>14,638,614</u>
<b>Total Expenditures</b>	<b><u>24,751,819</u></b>

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**237-Sales Tax Ref Rev Bonds Series 2010**

**Revenues**

Fund Balance

4,231,900

**Total Revenues**

**4,231,900**

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**Expenditures**

Transfers Out

4,231,900

**Total Expenditures**

**4,231,900**

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**238-GO Bonds 2010**

**Revenues**

Current Ad Valorem Taxes	2,242,686
Less 5% Statutory Reduction	<u>-112,134</u>
<b>Subtotal</b>	<b>2,130,552</b>
Fund Balance	1,824,759
<b>Total Revenues</b>	<b><u>3,955,311</u></b>

**Expenditures**

Operating Expenses	43,532
Debt Service	<u>2,053,319</u>
<b>Subtotal</b>	<b>2,096,851</b>
Reserves - Debt	1,858,460
<b>Total Expenditures</b>	<b><u>3,955,311</u></b>



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**239-Infra S Tax Rev Refunding 2011**

**Revenues**

Transfers In	3,771,426
Fund Balance	3,305,313
<b>Total Revenues</b>	<b><u>7,076,739</u></b>

**Expenditures**

Debt Service	3,701,176
<b>Subtotal</b>	<b><u>3,701,176</u></b>
Reserves - Debt	3,375,563
<b>Total Expenditures</b>	<b><u>7,076,739</u></b>

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**240-TDT Ref & Imp 2012 Debt Svc**

**Revenues**

Miscellaneous Revenues 12,286  
Less 5% Statutory Reduction -614

**Subtotal 11,672**

Transfers In 5,537,209  
Fund Balance 4,095,416

**Total Revenues 9,644,297**

**Expenditures**

Debt Service 5,480,006

**Subtotal 5,480,006**

Reserves - Debt 4,164,291

**Total Expenditures 9,644,297**

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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues 1,967  
Less 5% Statutory Reduction -98

**Subtotal** 1,869

Transfers In 921,563  
Fund Balance 655,772

**Total Revenues** 1,579,204

**Expenditures**

Debt Service 917,488

**Subtotal** 917,488

Reserves - Debt 661,716

**Total Expenditures** 1,579,204

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**242 - Sales Tax Revenue Refunding Bonds, Series 2016**

**Revenues**

Miscellaneous Revenues 2,534  
Less 5% Statutory Reduction -127

**Subtotal 2,407**

Transfers In 1,687,581  
Fund Balance 844,694

**Total Revenues 2,534,682**

**Expenditures**

Debt Service 1,689,988

**Subtotal 1,689,988**

Reserves - Debt 844,694

**Total Expenditures 2,534,682**

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**243-DS TDT Rev Bond Series 2016**

**Revenues**

Transfers In	1,381,594
Fund Balance	2,325,083
<b>Total Revenues</b>	<b><u>3,706,677</u></b>

**Expenditures**

Debt Service	1,375,946
<b>Subtotal</b>	<b><u>1,375,946</u></b>
Reserves - Debt	2,330,731
<b>Total Expenditures</b>	<b><u>3,706,677</u></b>

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**244-Infrastructure Sales Tax Refunding Bonds Series 2017**

**Revenues**

Transfers In		4,891,955
	<b>Total Revenues</b>	<b>4,891,955</b>

**Expenditures**

Debt Service		266,053
	<b>Subtotal</b>	<b>266,053</b>
Reserves - Debt		4,625,902
	<b>Total Expenditures</b>	<b>4,891,955</b>

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**245-Sales Tax Revenue Refunding Bonds Series 2017**

**Revenues**

Transfers In	3,876,028
Fund Balance	214,883
<b>Total Revenues</b>	<b><u>4,090,911</u></b>

**Expenditures**

Debt Service	322,728
<b>Subtotal</b>	<b><u>322,728</u></b>
Reserves - Debt	3,768,183
<b>Total Expenditures</b>	<b><u>4,090,911</u></b>

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**246 - DS Public Imp Rev Bonds Series 2017**

**Revenues**

Transfers In		1,524,789
	<b>Total Revenues</b>	<b>1,524,789</b>

**Expenditures**

Debt Service		502,860
	<b>Subtotal</b>	<b>502,860</b>
Reserves - Debt		1,021,929
	<b>Total Expenditures</b>	<b>1,524,789</b>



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**305-Deficient Roads Capital**

**Revenues**

Fund Balance

1,741,443

**Total Revenues**

**1,741,443**

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**Expenditures**

Capital Outlay

1,741,443

**Subtotal**

**1,741,443**

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**Total Expenditures**

**1,741,443**

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes	30,118,426
Miscellaneous Revenues	200,000
Less 5% Statutory Reduction	-1,515,921
<b>Subtotal</b>	<b>28,802,505</b>
Transfers In	1,986,227
Fund Balance	29,384,357
<b>Total Revenues</b>	<b>60,173,089</b>

**Expenditures**

Capital Outlay	18,197,986
Debt Service	3,957,494
<b>Subtotal</b>	<b>22,155,480</b>
Transfers Out	21,871,237
Reserves - Capital	16,146,372
<b>Total Expenditures</b>	<b>60,173,089</b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Transfers In	10,231,900
Fund Balance	19,141,215
<b>Total Revenues</b>	<b><u>29,373,115</u></b>

**Expenditures**

Capital Outlay	25,205,437
<b>Subtotal</b>	<b><u>25,205,437</u></b>
Reserves - Assigned	4,167,678
<b>Total Expenditures</b>	<b><u>29,373,115</u></b>

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**328 - Special Purpose Capital Fund**

**Revenues**

Other Sources	7,800,000
Fund Balance	14,883,619
<b>Total Revenues</b>	<b><u>22,683,619</u></b>

**Expenditures**

Capital Outlay	22,683,619
<b>Subtotal</b>	<b><u>22,683,619</u></b>
<b>Total Expenditures</b>	<b><u>22,683,619</u></b>

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**329 - Sales Tax Revenue Bonds Series 2015A Capital**

**Revenues**

Fund Balance		6,262,371
	<b>Total Revenues</b>	<b>6,262,371</b>

**Expenditures**

Capital Outlay		6,262,371
	<b>Subtotal</b>	<b>6,262,371</b>
	<b>Total Expenditures</b>	<b>6,262,371</b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	5,244,819
Fund Balance	18,219,878
<b>Total Revenues</b>	<b><u>23,464,697</u></b>

**Expenditures**

Capital Outlay	18,940,664
<b>Subtotal</b>	<b><u>18,940,664</u></b>
Reserves - Capital	4,524,033
<b>Total Expenditures</b>	<b><u>23,464,697</u></b>

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**332 - Public Imp Rev Bonds Series 2017**

**Revenues**

Fund Balance		26,000,000
	<b>Total Revenues</b>	<b>26,000,000</b>

**Expenditures**

Capital Outlay		26,000,000
	<b>Subtotal</b>	<b>26,000,000</b>
	<b>Total Expenditures</b>	<b>26,000,000</b>

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	15,630,935
Charges For Services	2,906,422
Miscellaneous Revenues	162,335
Less 5% Statutory Reduction	-934,985

**Subtotal** 17,764,707

Fund Balance 26,982,296

**Total Revenues** 44,747,003

**Expenditures**

Personal Services	1,346,104
Operating Expenses	13,405,064
Capital Outlay	240,000

**Subtotal** 14,991,168

Transfers Out	6,435,290
Reserves - Operating	4,768,396
Reserves - Capital	3,986,149
Reserves - Assigned	14,566,000

**Total Expenditures** 44,747,003



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**407-Osceola Parkway**

**Revenues**

Charges For Services	15,556,986
Miscellaneous Revenues	17,633
Less 5% Statutory Reduction	-778,731
<b>Subtotal</b>	<b>14,795,888</b>
Fund Balance	9,030,160
<b>Total Revenues</b>	<b>23,826,048</b>

**Expenditures**

Personal Services	68,903
Operating Expenses	2,797,113
Capital Outlay	4,399,596
Debt Service	9,090,524
<b>Subtotal</b>	<b>16,356,136</b>
Transfers Out	100,221
Reserves - Operating	422,209
Reserves - Debt	4,619,694
Reserves - Capital	2,327,788
<b>Total Expenditures</b>	<b>23,826,048</b>

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**408-Poinciana Parkway**

**Revenues**

Fund Balance		13,206,732
	<b>Total Revenues</b>	<b><u>13,206,732</u></b>

**Expenditures**

Capital Outlay		2,232,857
Debt Service		2,468,619
	<b>Subtotal</b>	<b><u>4,701,476</u></b>

Reserves - Debt		8,505,256
	<b>Total Expenditures</b>	<b><u>13,206,732</u></b>

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**501-Workers Comp Internal Service Fund**

**Revenues**

Charges For Services		4,021,453
	<b>Subtotal</b>	<b>4,021,453</b>
Fund Balance		7,628,053
	<b>Total Revenues</b>	<b>11,649,506</b>

**Expenditures**

Personal Services		73,948
Operating Expenses		2,100,994
	<b>Subtotal</b>	<b>2,174,942</b>
Transfers Out		236,713
Reserves - Operating		46,050
Reserves - Claims		9,191,801
	<b>Total Expenditures</b>	<b>11,649,506</b>

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**502-Property & Casualty Insurance Internal Service Fund**

**Revenues**

Charges For Services		4,674,123
	<b>Subtotal</b>	<b>4,674,123</b>
Fund Balance		2,766,337
	<b>Total Revenues</b>	<b>7,440,460</b>

**Expenditures**

Personal Services		73,952
Operating Expenses		3,898,818
	<b>Subtotal</b>	<b>3,972,770</b>
Transfers Out		51,301
Reserves - Operating		38,908
Reserves - Claims		3,377,481
	<b>Total Expenditures</b>	<b>7,440,460</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
Final  
Recommended  
Budget

**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		920,862
	<b>Subtotal</b>	<b>920,862</b>
Fund Balance		568,625
	<b>Total Revenues</b>	<b>1,489,487</b>

**Expenditures**

Personal Services		54,317
Operating Expenses		909,244
	<b>Subtotal</b>	<b>963,561</b>
Transfers Out		12,841
Reserves - Operating		6,765
Reserves - Claims		506,320
	<b>Total Expenditures</b>	<b>1,489,487</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
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Budget

**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services		21,720,148
	<b>Subtotal</b>	<b>21,720,148</b>
Fund Balance		8,287,845
	<b>Total Revenues</b>	<b>30,007,993</b>

**Expenditures**

Personal Services		55,449
Operating Expenses		20,783,097
	<b>Subtotal</b>	<b>20,838,546</b>
Transfers Out		141,607
Reserves - Operating		191,186
Reserves - Claims		8,836,654
	<b>Total Expenditures</b>	<b>30,007,993</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
Final  
Recommended  
Budget

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

**Revenues**

Charges For Services		492,013
	<b>Subtotal</b>	<b>492,013</b>
Fund Balance		548,038
	<b>Total Revenues</b>	<b>1,040,051</b>

**Expenditures**

Personal Services		54,317
Operating Expenses		555,805
	<b>Subtotal</b>	<b>610,122</b>
Transfers Out		33,809
Reserves - Operating		13,635
Reserves - Claims		382,485
	<b>Total Expenditures</b>	<b>1,040,051</b>

Schedule A  
Second Public Hearing  
BOCC Osceola County  
Fund Summary

FY18  
Final  
Recommended  
Budget

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**510-Fleet Internal Service Fund**

**Revenues**

Charges For Services		3,425,675
	<b>Subtotal</b>	<b>3,425,675</b>
Transfers In		169,257
Fund Balance		491,893
	<b>Total Revenues</b>	<b>4,086,825</b>

**Expenditures**

Personal Services		1,302,525
Operating Expenses		2,263,745
Capital Outlay		503,193
	<b>Subtotal</b>	<b>4,069,463</b>
Transfers Out		17,362
	<b>Total Expenditures</b>	<b>4,086,825</b>



# GENERAL FUND

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**General Fund – Fund Group Summary**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 140,722,639	\$ 153,771,217	\$ 153,771,217	\$ 0	\$ 13,048,578
PY Delinquent Ad Valorem Tax	\$ 31,000	\$ 52,000	\$ 52,000	\$ 0	\$ 21,000
Other Taxes	\$ 19,243,745	\$ 21,245,041	\$ 21,245,041	\$ 0	\$ 2,001,296
Permits, Fees & Special Assessments	\$ 4,611,010	\$ 5,775,452	\$ 5,775,452	\$ 0	\$ 1,164,442
Intergovernmental Revenue	\$ 31,058,606	\$ 32,162,902	\$ 32,162,902	\$ 0	\$ 1,104,296
Charges For Services	\$ 2,925,629	\$ 2,323,203	\$ 2,323,203	\$ 0	\$(602,426)
Judgment, Fines & Forfeits	\$ 1,223,739	\$ 1,160,643	\$ 1,160,643	\$ 0	\$(63,096)
Miscellaneous Revenues	\$ 2,182,809	\$ 2,077,096	\$ 2,077,096	\$ 0	\$(105,713)
Less 5% Statutory Reduction	\$(10,056,709)	\$(10,889,965)	\$(10,891,215)	\$(1,250)	\$(834,506)
<b>Subtotal:</b>	<b>\$ 191,942,468</b>	<b>\$ 207,677,589</b>	<b>\$ 207,676,339</b>	<b>\$(1,250)</b>	<b>\$ 15,733,871</b>
Transfers In	\$ 15,131,569	\$ 19,059,282	\$ 19,059,282	\$ 0	\$ 3,927,713
Other Sources	\$ 2,256,000	\$ 2,281,000	\$ 2,306,000	\$ 25,000	\$ 50,000
Fund Balance	\$ 79,261,415	\$ 67,049,176	\$ 66,089,363	\$(959,813)	\$(13,172,052)
<b>REVENUES TOTAL:</b>	<b>\$ 288,591,452</b>	<b>\$ 296,067,047</b>	<b>\$ 295,130,984</b>	<b>\$(936,063)</b>	<b>\$ 6,539,532</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 57,935,578	\$ 60,451,238	\$ 60,515,056	\$ 63,818	\$ 2,579,478
Operating Expenses	\$ 59,225,822	\$ 63,616,165	\$ 62,094,793	\$(1,521,372)	\$ 2,868,971
Capital Outlay	\$ 3,694,767	\$ 4,526,440	\$ 5,342,889	\$ 816,449	\$ 1,648,122
Grants and Aids	\$ 8,759,087	\$ 8,625,087	\$ 8,625,087	\$ 0	\$(134,000)
<b>Subtotal:</b>	<b>\$ 129,615,254</b>	<b>\$ 137,218,930</b>	<b>\$ 136,577,825</b>	<b>\$(641,105)</b>	<b>\$ 6,962,571</b>
Transfers Out	\$ 106,259,682	\$ 107,767,362	\$ 110,520,258	\$ 2,752,896	\$ 4,260,576
Reserves - Operating	\$ 42,557,989	\$ 43,515,223	\$ 43,985,244	\$ 470,021	\$ 1,427,255
Reserves - Capital	\$ 518,789	\$ 117,788	\$ 117,788	\$ 0	\$(401,001)
Reserves - Assigned	\$ 5,691,809	\$ 3,301,148	\$ 1,524,886	\$(1,776,262)	\$(4,166,923)
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 3,878,419	\$ 4,077,086	\$ 2,335,473	\$(1,741,613)	\$(1,542,946)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 288,591,452</b>	<b>\$ 296,067,047</b>	<b>\$ 295,130,984</b>	<b>\$(936,063)</b>	<b>\$ 6,539,532</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 001 – General Fund

#### **Revenues**

- ✓ Other Sources reflect an increase of \$25,000 to reflect proposed funding from the Central Florida Foundation, in conjunction with an agreement to be presented, to share in the cost of a new position. Additional positions are typically not added at this point in the budget process, but this serves an identified need and the organization came forward with an offer to share in the cost. The position - Social Security Outreach, Access and Recovery (SOAR) Specialist - will assist individuals who are homeless or at risk of becoming homeless apply for assistance.
- ✓ Fund Balance reflects a decrease of (\$959,813) as an appropriation to account for funding that will be carried forward from the prior Fiscal Year to continue/complete project construction. This was offset by a decrease in Fund Balance estimates due to needed repairs to the Administration Building and the Sheriff's Administration Building due to Hurricane Irma. While these funds should be refunded in the future, the funding was needed to proceed with repairs immediately in FY17.

#### **Expenditures**

- ✓ Personal Services reflects an adjustment for the addition of a Full Time Equivalent position noted above.
- ✓ Operating decreased with a corresponding increase to Transfers Out to allocate funds to the Debt Service Fund associated with the NeoCity office building as this transaction should be finalized in FY17.
- ✓ The budget for Capital Outlay is reflective of an increase to account for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Eagle Bay Stormwater Improvement - \$682,013
  - Jail Tile Encapsulation - \$65,627
  - Animal Services Barn - \$43,809
  - Animal Services Kennel Heating – \$25,000
- ✓ Transfers Out increased \$2,752,896 as a result of the aforementioned debt service funding and due to an appropriation to fund two months of Lynx, as the last step in the process to fund this service from the Second Local Option Fuel Tax will be fulfilled in FY18.
- ✓ Reserves were adjusted due to the above and in accordance with the Budget Policy.

**001-GENERAL FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 140,722,639	\$ 153,771,217	\$ 153,771,217	\$ 0	\$ 13,048,578
PY Delinquent Ad Valorem Tax	\$ 31,000	\$ 52,000	\$ 52,000	\$ 0	\$ 21,000
Other Taxes	\$ 19,243,745	\$ 21,245,041	\$ 21,245,041	\$ 0	\$ 2,001,296
Permits, Fees & Special Assessments	\$ 4,611,010	\$ 5,775,452	\$ 5,775,452	\$ 0	\$ 1,164,442
Intergovernmental Revenue	\$ 31,058,606	\$ 32,162,902	\$ 32,162,902	\$ 0	\$ 1,104,296
Charges For Services	\$ 2,925,629	\$ 2,323,203	\$ 2,323,203	\$ 0	\$(602,426)
Judgment, Fines & Forfeits	\$ 1,223,739	\$ 1,160,643	\$ 1,160,643	\$ 0	\$(63,096)
Miscellaneous Revenues	\$ 2,182,809	\$ 2,077,096	\$ 2,077,096	\$ 0	\$(105,713)
<u>Less 5% Statutory Reduction</u>	<u>\$(10,056,709)</u>	<u>\$(10,889,965)</u>	<u>\$(10,891,215)</u>	<u>\$(1,250)</u>	<u>\$(834,506)</u>
<b>Subtotal:</b>	<b>\$ 191,942,468</b>	<b>\$ 207,677,589</b>	<b>\$ 207,676,339</b>	<b>\$(1,250)</b>	<b>\$ 15,733,871</b>
Transfers In	\$ 10,701,395	\$ 11,958,828	\$ 11,958,828	\$ 0	\$ 1,257,433
Other Sources	\$ 2,256,000	\$ 2,281,000	\$ 2,306,000	\$ 25,000	\$ 50,000
<u>Fund Balance</u>	<u>\$ 79,261,415</u>	<u>\$ 67,049,176</u>	<u>\$ 66,089,363</u>	<u>\$(959,813)</u>	<u>\$(13,172,052)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 284,161,278</u></b>	<b><u>\$ 288,966,593</u></b>	<b><u>\$ 288,030,530</u></b>	<b><u>\$(936,063)</u></b>	<b><u>\$ 3,869,252</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 57,935,578	\$ 60,451,238	\$ 60,515,056	\$ 63,818	\$ 2,579,478
Operating Expenses	\$ 59,225,822	\$ 63,616,165	\$ 62,094,793	\$(1,521,372)	\$ 2,868,971
Capital Outlay	\$ 3,694,767	\$ 4,526,440	\$ 5,342,889	\$ 816,449	\$ 1,648,122
<u>Grants and Aids</u>	<u>\$ 8,759,087</u>	<u>\$ 8,625,087</u>	<u>\$ 8,625,087</u>	<u>\$ 0</u>	<u>\$(134,000)</u>
<b>Subtotal:</b>	<b>\$ 129,615,254</b>	<b>\$ 137,218,930</b>	<b>\$ 136,577,825</b>	<b>\$(641,105)</b>	<b>\$ 6,962,571</b>
Transfers Out	\$ 101,829,508	\$ 100,666,908	\$ 103,419,804	\$ 2,752,896	\$ 1,590,296
Reserves - Operating	\$ 42,557,989	\$ 43,515,223	\$ 43,985,244	\$ 470,021	\$ 1,427,255
Reserves - Capital	\$ 518,789	\$ 117,788	\$ 117,788	\$ 0	\$(401,001)
Reserves - Assigned	\$ 5,691,809	\$ 3,301,148	\$ 1,524,886	\$(1,776,262)	\$(4,166,923)
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
<u>Reserves - Stability</u>	<u>\$ 3,878,419</u>	<u>\$ 4,077,086</u>	<u>\$ 2,335,473</u>	<u>\$(1,741,613)</u>	<u>\$(1,542,946)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 284,161,278</u></b>	<b><u>\$ 288,966,593</u></b>	<b><u>\$ 288,030,530</u></b>	<b><u>\$(936,063)</u></b>	<b><u>\$ 3,869,252</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Transfers In	\$ 4,430,174	\$ 7,100,454	\$ 7,100,454	\$ 0	\$ 2,670,280
<b>REVENUES TOTAL:</b>	<b>\$ 4,430,174</b>	<b>\$ 7,100,454</b>	<b>\$ 7,100,454</b>	<b>\$ 0</b>	<b>\$ 2,670,280</b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 4,430,174	\$ 7,100,454	\$ 7,100,454	\$ 0	\$ 2,670,280
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,430,174</b>	<b>\$ 7,100,454</b>	<b>\$ 7,100,454</b>	<b>\$ 0</b>	<b>\$ 2,670,280</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

# SPECIAL REVENUE FUNDS

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### **Changes Between Stages**

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 09/07/2017. A summary of those changes has been included in front of each of the individual Funds.



<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 25,637,618	\$ 28,050,445	\$ 28,050,445	\$ 0	\$ 2,412,827
PY Delinquent Ad Valorem Tax	\$ 50,000	\$ 11,000	\$ 11,000	\$ 0	\$(39,000)
Other Taxes	\$ 62,689,755	\$ 66,463,479	\$ 66,463,479	\$ 0	\$ 3,773,724
Permits, Fees & Special Assessments	\$ 54,835,953	\$ 59,439,801	\$ 59,439,801	\$ 0	\$ 4,603,848
Intergovernmental Revenue	\$ 52,883,189	\$ 57,561,477	\$ 69,329,868	\$ 11,768,391	\$ 16,446,679
Charges For Services	\$ 12,856,740	\$ 13,853,422	\$ 13,853,422	\$ 0	\$ 996,682
Judgment, Fines & Forfeits	\$ 1,338,056	\$ 1,084,649	\$ 1,084,649	\$ 0	\$(253,407)
Miscellaneous Revenues	\$ 1,608,143	\$ 3,490,579	\$ 3,490,579	\$ 0	\$ 1,882,436
Less 5% Statutory Reduction	\$(8,420,060)	\$(9,036,521)	\$(9,036,521)	\$ 0	\$(616,461)
<b>Subtotal:</b>	<b>\$ 203,479,394</b>	<b>\$ 220,918,331</b>	<b>\$ 232,686,722</b>	<b>\$ 11,768,391</b>	<b>\$ 29,207,328</b>
Transfers In	\$ 16,053,173	\$ 18,807,387	\$ 20,035,494	\$ 1,228,107	\$ 3,982,321
Other Sources	\$ 19,624,159	\$ 167,667	\$ 167,667	\$ 0	\$(19,456,492)
Fund Balance	\$ 173,001,786	\$ 161,924,658	\$ 190,495,794	\$ 28,571,136	\$ 17,494,008
<b>REVENUES TOTAL:</b>	<b>\$ 412,158,512</b>	<b>\$ 401,818,043</b>	<b>\$ 443,385,677</b>	<b>\$ 41,567,634</b>	<b>\$ 31,227,165</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 54,771,706	\$ 59,478,621	\$ 61,113,923	\$ 1,635,302	\$ 6,342,217
Operating Expenses	\$ 102,774,804	\$ 111,369,906	\$ 111,232,141	\$(137,765)	\$ 8,457,337
Capital Outlay	\$ 96,071,684	\$ 47,311,049	\$ 88,460,735	\$ 41,149,686	\$(7,610,949)
Debt Service	\$ 4,589,653	\$ 3,896,705	\$ 3,896,705	\$ 0	\$(692,948)
Grants and Aids	\$ 972,961	\$ 1,277,125	\$ 1,277,125	\$ 0	\$ 304,164
<b>Subtotal:</b>	<b>\$ 259,180,808</b>	<b>\$ 223,333,406</b>	<b>\$ 265,980,629</b>	<b>\$ 42,647,223</b>	<b>\$ 6,799,821</b>
Transfers Out	\$ 25,063,414	\$ 28,416,247	\$ 28,416,247	\$ 0	\$ 3,352,833
Reserves - Operating	\$ 34,553,138	\$ 36,978,070	\$ 37,489,361	\$ 511,291	\$ 2,936,223
Reserves - Debt	\$ 304,269	\$ 1,750,650	\$ 1,750,650	\$ 0	\$ 1,446,381
Reserves - Capital	\$ 25,924,644	\$ 78,304,003	\$ 78,304,003	\$ 0	\$ 52,379,359
Reserves - Assigned	\$ 41,061,880	\$ 0	\$ 50,000	\$ 50,000	\$(41,011,880)
Reserves - Restricted	\$ 8,557,547	\$ 7,784,361	\$ 7,734,361	\$(50,000)	\$(823,186)
Reserves - Stability	\$ 17,512,812	\$ 25,251,306	\$ 23,660,426	\$(1,590,880)	\$ 6,147,614
<b>EXPENDITURES TOTAL:</b>	<b>\$ 412,158,512</b>	<b>\$ 401,818,043</b>	<b>\$ 443,385,677</b>	<b>\$ 41,567,634</b>	<b>\$ 31,227,165</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 8,762,315	\$ 7,998,937	\$ 7,998,937	\$ 0	\$(763,378)
<b>REVENUES TOTAL:</b>	<b>\$ 8,762,315</b>	<b>\$ 7,998,937</b>	<b>\$ 7,998,937</b>	<b>\$ 0</b>	<b>\$(763,378)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 343,049</b>	<b>\$ 0</b>	<b>\$ 0</b>
Reserves - Restricted	\$ 8,419,266	\$ 7,655,888	\$ 7,655,888	\$ 0	\$(763,378)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 8,762,315</b>	<b>\$ 7,998,937</b>	<b>\$ 7,998,937</b>	<b>\$ 0</b>	<b>\$(763,378)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 102 – Transportation Trust Fund**

**Expenditures**

- ✓ Personal Services increased \$6,012 due to adjustments for a Planner III position that the system did not process in the Tentative Budget, which was offset by Reserves.

**102-TRANSPORTATION TRUST FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 9,182,425	\$ 9,016,672	\$ 9,016,672	\$ 0	\$(165,753)
Permits, Fees & Special Assessments	\$ 213,255	\$ 180,250	\$ 180,250	\$ 0	\$(33,005)
Intergovernmental Revenue	\$ 1,910,841	\$ 2,008,303	\$ 2,008,303	\$ 0	\$ 97,462
Charges For Services	\$ 25,500	\$ 29,324	\$ 29,324	\$ 0	\$ 3,824
Miscellaneous Revenues	\$ 168,989	\$ 41,496	\$ 41,496	\$ 0	\$(127,493)
Less 5% Statutory Reduction	\$(575,051)	\$(563,801)	\$(563,801)	\$ 0	\$ 11,250
<b>Subtotal:</b>	<b>\$ 10,925,959</b>	<b>\$ 10,712,244</b>	<b>\$ 10,712,244</b>	<b>\$ 0</b>	<b>\$(213,715)</b>
Transfers In	\$ 4,450,569	\$ 7,120,845	\$ 7,120,845	\$ 0	\$ 2,670,276
Fund Balance	\$ 3,517,707	\$ 3,751,029	\$ 3,751,029	\$ 0	\$ 233,322
<b>REVENUES TOTAL:</b>	<b>\$ 18,894,235</b>	<b>\$ 21,584,118</b>	<b>\$ 21,584,118</b>	<b>\$ 0</b>	<b>\$ 2,689,883</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 9,288,021	\$ 10,470,089	\$ 10,476,101	\$ 6,012	\$ 1,188,080
Operating Expenses	\$ 5,773,752	\$ 6,839,356	\$ 6,839,356	\$ 0	\$ 1,065,604
Capital Outlay	\$ 262,510	\$ 463,375	\$ 463,375	\$ 0	\$ 200,865
Debt Service	\$ 554,551	\$ 1,370,550	\$ 1,370,550	\$ 0	\$ 815,999
<b>Subtotal:</b>	<b>\$ 15,878,834</b>	<b>\$ 19,143,370</b>	<b>\$ 19,149,382</b>	<b>\$ 6,012</b>	<b>\$ 3,270,548</b>
Transfers Out	\$ 2,586,652	\$ 2,237,856	\$ 2,237,856	\$ 0	\$(348,796)
Reserves - Operating	\$ 428,749	\$ 202,892	\$ 196,880	\$(6,012)	\$(231,869)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 18,894,235</b>	<b>\$ 21,584,118</b>	<b>\$ 21,584,118</b>	<b>\$ 0</b>	<b>\$ 2,689,883</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**103-DRUG ABUSE TREATMENT FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 75,397	\$ 81,827	\$ 81,827	\$ 0	\$ 6,430
<u>Less 5% Statutory Reduction</u>	<u>\$(3,770)</u>	<u>\$(4,091)</u>	<u>\$(4,091)</u>	<u>\$ 0</u>	<u>\$(321)</u>
<b>Subtotal:</b>	<b>\$ 71,627</b>	<b>\$ 77,736</b>	<b>\$ 77,736</b>	<b>\$ 0</b>	<b>\$ 6,109</b>
Fund Balance	\$ 0	\$ 2,281	\$ 2,281	\$ 0	\$ 2,281
<b>REVENUES TOTAL:</b>	<b>\$ 71,627</b>	<b>\$ 80,017</b>	<b>\$ 80,017</b>	<b>\$ 0</b>	<b>\$ 8,390</b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 71,627	\$ 80,017	\$ 80,017	\$ 0	\$ 8,390
<b>EXPENDITURES TOTAL:</b>	<b>\$ 71,627</b>	<b>\$ 80,017</b>	<b>\$ 80,017</b>	<b>\$ 0</b>	<b>\$ 8,390</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 104 – Tourism Development Tax Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$8,942,363 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ Operating decreased \$600,000 to bring funding for Lakes Cleanup in line with the adopted Strategic Plan which was offset by an increase to Reserves for Stability.
- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$8,942,363 for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Arena Sound System - \$8,000
  - Austin Tindal Expansion - \$2,944,676
  - Fortune Lakeshore Multi-Use Trail - \$260,000
  - Freight Elevator - \$590,403
  - Improved Exterior Signage - \$217,988
  - Neptune Road Trail Improvements - \$700,000
  - OHP HVAC Chiller/Tower Addition - \$1,300,000
  - OHP Light System Phase II Exhibition Hall & Arena - \$386,555
  - OHP Lighting System Project - \$155,125
  - OHP Micros POS Phase 2 - \$17,056
  - OHP Property Purchase - \$5,839
  - OHP Mecum Paving - \$1,863,956
  - Refrigerator Arena Kitchen - \$270,951
  - Remodel Suites & Furniture Area - \$153,271
  - Quad 3 Renovations - \$68,543

**104-TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 29,833,414	\$ 32,592,849	\$ 32,592,849	\$ 0	\$ 2,759,435
Charges For Services	\$ 2,335,337	\$ 2,484,048	\$ 2,484,048	\$ 0	\$ 148,711
Miscellaneous Revenues	\$ 434,166	\$ 1,122,235	\$ 1,122,235	\$ 0	\$ 688,069
Less 5% Statutory Reduction	<u>\$(1,630,146)</u>	<u>\$(1,809,956)</u>	<u>\$(1,809,956)</u>	\$ 0	<u>\$(179,810)</u>
<b>Subtotal:</b>	<b>\$ 30,972,771</b>	<b>\$ 34,389,176</b>	<b>\$ 34,389,176</b>	<b>\$ 0</b>	<b>\$ 3,416,405</b>
Other Sources	\$ 120,000	\$ 120,000	\$ 120,000	\$ 0	\$ 0
Fund Balance	<u>\$ 41,531,444</u>	<u>\$ 47,161,413</u>	<u>\$ 56,103,776</u>	<u>\$ 8,942,363</u>	<u>\$ 14,572,332</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 72,624,215</u></b>	<b><u>\$ 81,670,589</u></b>	<b><u>\$ 90,612,952</u></b>	<b><u>\$ 8,942,363</u></b>	<b><u>\$ 17,988,737</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 2,574,139	\$ 2,837,110	\$ 2,837,110	\$ 0	\$ 262,971
Operating Expenses	\$ 19,404,564	\$ 25,160,463	\$ 24,560,463	\$(600,000)	\$ 5,155,899
Capital Outlay	<u>\$ 4,835,014</u>	<u>\$ 5,008,600</u>	<u>\$ 13,950,963</u>	<u>\$ 8,942,363</u>	<u>\$ 9,115,949</u>
<b>Subtotal:</b>	<b>\$ 26,813,717</b>	<b>\$ 33,006,173</b>	<b>\$ 41,348,536</b>	<b>\$ 8,342,363</b>	<b>\$ 14,534,819</b>
Transfers Out	\$ 4,012,176	\$ 4,858,139	\$ 4,858,139	\$ 0	\$ 845,963
Reserves - Operating	\$ 7,236,442	\$ 7,870,234	\$ 7,870,234	\$ 0	\$ 633,792
Reserves - Capital	\$ 4,500,000	\$ 34,433,880	\$ 34,433,880	\$ 0	\$ 29,933,880
Reserves - Assigned	\$ 30,061,880	\$ 0	\$ 0	\$ 0	\$(30,061,880)
Reserves - Stability	<u>\$ 0</u>	<u>\$ 1,502,163</u>	<u>\$ 2,102,163</u>	<u>\$ 600,000</u>	<u>\$ 2,102,163</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 72,624,215</u></b>	<b><u>\$ 81,670,589</u></b>	<b><u>\$ 90,612,952</u></b>	<b><u>\$ 8,942,363</u></b>	<b><u>\$ 17,988,737</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 7,458,354	\$ 8,148,212	\$ 8,148,212	\$ 0	\$ 689,858
Miscellaneous Revenues	\$ 64,552	\$ 64,552	\$ 64,552	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(376,145)	\$(410,638)	\$(410,638)	\$ 0	\$(34,493)
<b>Subtotal:</b>	<b>\$ 7,146,761</b>	<b>\$ 7,802,126</b>	<b>\$ 7,802,126</b>	<b>\$ 0</b>	<b>\$ 655,365</b>
Other Sources	\$ 20,000	\$ 20,000	\$ 20,000	\$ 0	\$ 0
Fund Balance	\$ 17,029,362	\$ 18,099,956	\$ 18,099,956	\$ 0	\$ 1,070,594
<b>REVENUES TOTAL:</b>	<b>\$ 24,196,123</b>	<b>\$ 25,922,082</b>	<b>\$ 25,922,082</b>	<b>\$ 0</b>	<b>\$ 1,725,959</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 2,442,726	\$ 2,453,074	\$ 2,453,074	\$ 0	\$ 10,348
<b>Subtotal:</b>	<b>\$ 2,442,726</b>	<b>\$ 2,453,074</b>	<b>\$ 2,453,074</b>	<b>\$ 0</b>	<b>\$ 10,348</b>
Transfers Out	\$ 4,661,536	\$ 4,448,854	\$ 4,448,854	\$ 0	\$(212,682)
Reserves - Operating	\$ 3,744,934	\$ 6,310,641	\$ 6,310,641	\$ 0	\$ 2,565,707
Reserves - Capital	\$ 0	\$ 11,000,000	\$ 11,000,000	\$ 0	\$ 11,000,000
Reserves - Assigned	\$ 11,000,000	\$ 0	\$ 0	\$ 0	\$(11,000,000)
Reserves - Stability	\$ 2,346,927	\$ 1,709,513	\$ 1,709,513	\$ 0	\$(637,414)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 24,196,123</b>	<b>\$ 25,922,082</b>	<b>\$ 25,922,082</b>	<b>\$ 0</b>	<b>\$ 1,725,959</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 7,458,354	\$ 8,148,212	\$ 8,148,212	\$ 0	\$ 689,858
Miscellaneous Revenues	\$ 37,866	\$ 30,000	\$ 30,000	\$ 0	\$(7,866)
<u>Less 5% Statutory Reduction</u>	<u>\$(374,811)</u>	<u>\$(408,911)</u>	<u>\$(408,911)</u>	<u>\$ 0</u>	<u>\$(34,100)</u>
<b>Subtotal:</b>	<b>\$ 7,121,409</b>	<b>\$ 7,769,301</b>	<b>\$ 7,769,301</b>	<b>\$ 0</b>	<b>\$ 647,892</b>
<u>Fund Balance</u>	<u>\$ 7,157,018</u>	<u>\$ 6,038,952</u>	<u>\$ 6,038,952</u>	<u>\$ 0</u>	<u>\$(1,118,066)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 14,278,427</u></b>	<b><u>\$ 13,808,253</u></b>	<b><u>\$ 13,808,253</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(470,174)</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 9,840,901</u>	<u>\$ 7,270,287</u>	<u>\$ 7,270,287</u>	<u>\$ 0</u>	<u>\$(2,570,614)</u>
<b>Subtotal:</b>	<b>\$ 9,840,901</b>	<b>\$ 7,270,287</b>	<b>\$ 7,270,287</b>	<b>\$ 0</b>	<b>\$(2,570,614)</b>
Transfers Out	\$ 111,952	\$ 141,638	\$ 141,638	\$ 0	\$ 29,686
Reserves - Operating	\$ 2,424,367	\$ 2,135,849	\$ 2,135,849	\$ 0	\$(288,518)
<u>Reserves - Stability</u>	<u>\$ 1,901,207</u>	<u>\$ 4,260,479</u>	<u>\$ 4,260,479</u>	<u>\$ 0</u>	<u>\$ 2,359,272</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 14,278,427</u></b>	<b><u>\$ 13,808,253</u></b>	<b><u>\$ 13,808,253</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(470,174)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 107 – Library District Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$443,866 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$443,866 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - BVL Library Renovation - \$69,683
  - Central Library Renovation - \$114,811
  - Poinciana Library Renovation - \$134,710
  - St. Cloud Library Renovation - \$116,236
  - West Osceola Library Renovation - \$8,426

**107-LIBRARY DISTRICT FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 6,329,217	\$ 6,914,756	\$ 6,914,756	\$ 0	\$ 585,539
PY Delinquent Ad Valorem Tax	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
Intergovernmental Revenue	\$ 183,512	\$ 183,512	\$ 183,512	\$ 0	\$ 0
Charges For Services	\$ 73,245	\$ 88,067	\$ 88,067	\$ 0	\$ 14,822
Judgment, Fines & Forfeits	\$ 85,361	\$ 55,787	\$ 55,787	\$ 0	\$(29,574)
Miscellaneous Revenues	\$ 147,794	\$ 114,543	\$ 114,543	\$ 0	\$(33,251)
Less 5% Statutory Reduction	\$(331,781)	\$(358,008)	\$(358,008)	\$ 0	\$(26,227)
<b>Subtotal:</b>	<b>\$ 6,487,348</b>	<b>\$ 7,000,657</b>	<b>\$ 7,000,657</b>	<b>\$ 0</b>	<b>\$ 513,309</b>
Fund Balance	\$ 7,105,339	\$ 3,105,687	\$ 3,549,553	\$ 443,866	\$(3,555,786)
<b>REVENUES TOTAL:</b>	<b>\$ 13,592,687</b>	<b>\$ 10,106,344</b>	<b>\$ 10,550,210</b>	<b>\$ 443,866</b>	<b>\$(3,042,477)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 58,935	\$ 57,088	\$ 57,088	\$ 0	\$(1,847)
Operating Expenses	\$ 5,913,901	\$ 6,090,708	\$ 6,090,708	\$ 0	\$ 176,807
Capital Outlay	\$ 3,254,687	\$ 222,908	\$ 666,774	\$ 443,866	\$(2,587,913)
Debt Service	\$ 557,791	\$ 557,791	\$ 557,791	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 9,785,314</b>	<b>\$ 6,928,495</b>	<b>\$ 7,372,361</b>	<b>\$ 443,866</b>	<b>\$(2,412,953)</b>
Transfers Out	\$ 439,751	\$ 529,209	\$ 529,209	\$ 0	\$ 89,458
Reserves - Operating	\$ 1,363,796	\$ 1,407,865	\$ 1,407,865	\$ 0	\$ 44,069
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 1,724,930	\$ 961,879	\$ 961,879	\$ 0	\$(763,051)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,592,687</b>	<b>\$ 10,106,344</b>	<b>\$ 10,550,210</b>	<b>\$ 443,866</b>	<b>\$(3,042,477)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**109-LAW ENFORCEMENT TRUST FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 1,900	\$ 0	\$ 0	\$ 0	\$(1,900)
<u>Less 5% Statutory Reduction</u>	<u>\$(95)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 95</u>
<b>Subtotal:</b>	<b>\$ 1,805</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,805)</b>
Other Sources	\$ 175,000	\$ 27,667	\$ 27,667	\$ 0	\$(147,333)
<u>Fund Balance</u>	<u>\$ 538,291</u>	<u>\$ 400,000</u>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$(138,291)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 715,096</u></b>	<b><u>\$ 427,667</u></b>	<b><u>\$ 427,667</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(287,429)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 715,096</u>	<u>\$ 427,667</u>	<u>\$ 427,667</u>	<u>\$ 0</u>	<u>\$(287,429)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 715,096</u></b>	<b><u>\$ 427,667</u></b>	<b><u>\$ 427,667</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(287,429)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,199,145	\$ 1,892,239	\$ 1,892,239	\$ 0	\$(306,906)
Charges For Services	\$ 2,000	\$ 13,400	\$ 13,400	\$ 0	\$ 11,400
<u>Less 5% Statutory Reduction</u>	<u>\$(110,058)</u>	<u>\$(95,282)</u>	<u>\$(95,282)</u>	<u>\$ 0</u>	<u>\$ 14,776</u>
<b>Subtotal:</b>	<b>\$ 2,091,087</b>	<b>\$ 1,810,357</b>	<b>\$ 1,810,357</b>	<b>\$ 0</b>	<b>\$(280,730)</b>
<u>Fund Balance</u>	<u>\$ 594,472</u>	<u>\$ 2,356,597</u>	<u>\$ 2,356,597</u>	<u>\$ 0</u>	<u>\$ 1,762,125</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,685,559</u></b>	<b><u>\$ 4,166,954</u></b>	<b><u>\$ 4,166,954</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,481,395</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 68,974	\$ 101,582	\$ 101,582	\$ 0	\$ 32,608
<u>Operating Expenses</u>	<u>\$ 2,616,585</u>	<u>\$ 4,065,372</u>	<u>\$ 4,065,372</u>	<u>\$ 0</u>	<u>\$ 1,448,787</u>
<b>Subtotal:</b>	<b>\$ 2,685,559</b>	<b>\$ 4,166,954</b>	<b>\$ 4,166,954</b>	<b>\$ 0</b>	<b>\$ 1,481,395</b>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,685,559</u></b>	<b><u>\$ 4,166,954</u></b>	<b><u>\$ 4,166,954</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,481,395</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 1,282,538	\$ 1,486,123	\$ 1,486,123	\$ 0	\$ 203,585
Charges For Services	\$ 14,723	\$ 10,000	\$ 10,000	\$ 0	\$(4,723)
Miscellaneous Revenues	\$ 2,800	\$ 4,000	\$ 4,000	\$ 0	\$ 1,200
<u>Less 5% Statutory Reduction</u>	<u>\$(65,003)</u>	<u>\$(75,006)</u>	<u>\$(75,006)</u>	<u>\$ 0</u>	<u>\$(10,003)</u>
<b>Subtotal:</b>	<b>\$ 1,235,058</b>	<b>\$ 1,425,117</b>	<b>\$ 1,425,117</b>	<b>\$ 0</b>	<b>\$ 190,059</b>
<u>Fund Balance</u>	<u>\$ 1,253,502</u>	<u>\$ 1,303,676</u>	<u>\$ 1,303,676</u>	<u>\$ 0</u>	<u>\$ 50,174</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,488,560</u></b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 240,233</u></b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 1,396,871	\$ 1,549,393	\$ 1,549,393	\$ 0	\$ 152,522
Reserves - Operating	\$ 354,880	\$ 351,774	\$ 351,774	\$ 0	\$(3,106)
<u>Reserves - Capital</u>	<u>\$ 736,809</u>	<u>\$ 827,626</u>	<u>\$ 827,626</u>	<u>\$ 0</u>	<u>\$ 90,817</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,488,560</u></b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 240,233</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 113 – Buenaventura Lakes MSBU

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$40,796 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay reflects an increase to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Bass Slough Stormwater Project - \$40,796

**113-BUENAVENTURA LAKES MSBU SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 40,796	\$ 0	\$ 40,796	\$ 40,796	\$ 0
<b>REVENUES TOTAL:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 40,796</b>	<b>\$ 40,796</b>	<b>\$ 0</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 40,796	\$ 0	\$ 40,796	\$ 40,796	\$ 0
<b>Subtotal:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 40,796</b>	<b>\$ 40,796</b>	<b>\$ 0</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 40,796</b>	<b>\$ 0</b>	<b>\$ 40,796</b>	<b>\$ 40,796</b>	<b>\$ 0</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



## Changes Between Stages

### Fund 115 – Court Facilities Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$298,066 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Admin Building 3<sup>rd</sup> Floor Renovations - \$298,066

**115-COURT FACILITIES FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,518,196	\$ 1,273,482	\$ 1,273,482	\$ 0	\$(244,714)
Miscellaneous Revenues	\$ 24,056	\$ 58,161	\$ 58,161	\$ 0	\$ 34,105
Less 5% Statutory Reduction	\$(77,113)	\$(63,673)	\$(63,673)	\$ 0	\$ 13,440
<b>Subtotal:</b>	<b>\$ 1,465,139</b>	<b>\$ 1,267,970</b>	<b>\$ 1,267,970</b>	<b>\$ 0</b>	<b>\$(197,169)</b>
Fund Balance	\$ 10,935,789	\$ 9,478,388	\$ 9,776,454	\$ 298,066	\$(1,159,335)
<b>REVENUES TOTAL:</b>	<b>\$ 12,400,928</b>	<b>\$ 10,746,358</b>	<b>\$ 11,044,424</b>	<b>\$ 298,066</b>	<b>\$(1,356,504)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 280,000	\$ 103,000	\$ 103,000	\$ 0	\$(177,000)
Capital Outlay	\$ 1,099,841	\$ 268,220	\$ 566,286	\$ 298,066	\$(533,555)
<b>Subtotal:</b>	<b>\$ 1,379,841</b>	<b>\$ 371,220</b>	<b>\$ 669,286</b>	<b>\$ 298,066</b>	<b>\$(710,555)</b>
Transfers Out	\$ 654,772	\$ 660,354	\$ 660,354	\$ 0	\$ 5,582
Reserves - Operating	\$ 183,451	\$ 147,996	\$ 147,996	\$ 0	\$(35,455)
Reserves - Capital	\$ 10,184,927	\$ 9,566,788	\$ 9,566,788	\$ 0	\$(618,139)
Reserves - Stability	\$(2,063)	\$ 0	\$ 0	\$ 0	\$ 2,063
<b>EXPENDITURES TOTAL:</b>	<b>\$ 12,400,928</b>	<b>\$ 10,746,358</b>	<b>\$ 11,044,424</b>	<b>\$ 298,066</b>	<b>\$(1,356,504)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
<b>Subtotal:</b>	<b>\$ 554,864</b>	<b>\$ 427,318</b>	<b>\$ 427,318</b>	<b>\$ 0</b>	<b>\$(127,546)</b>
<b>REVENUES TOTAL:</b>	<b>\$ 554,864</b>	<b>\$ 427,318</b>	<b>\$ 427,318</b>	<b>\$ 0</b>	<b>\$(127,546)</b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	\$ 554,864	\$ 427,318	\$ 427,318	\$ 0	\$(127,546)
<b>Subtotal:</b>	<b>\$ 554,864</b>	<b>\$ 427,318</b>	<b>\$ 427,318</b>	<b>\$ 0</b>	<b>\$(127,546)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 554,864</b>	<b>\$ 427,318</b>	<b>\$ 427,318</b>	<b>\$ 0</b>	<b>\$(127,546)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
<b>Subtotal:</b>	<b>\$ 208,652</b>	<b>\$ 110,326</b>	<b>\$ 110,326</b>	<b>\$ 0</b>	<b>\$(98,326)</b>
<b>REVENUES TOTAL:</b>	<b>\$ 208,652</b>	<b>\$ 110,326</b>	<b>\$ 110,326</b>	<b>\$ 0</b>	<b>\$(98,326)</b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	\$ 208,652	\$ 110,326	\$ 110,326	\$ 0	\$(98,326)
<b>Subtotal:</b>	<b>\$ 208,652</b>	<b>\$ 110,326</b>	<b>\$ 110,326</b>	<b>\$ 0</b>	<b>\$(98,326)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 208,652</b>	<b>\$ 110,326</b>	<b>\$ 110,326</b>	<b>\$ 0</b>	<b>\$(98,326)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 123 – TDT Ref & Improvement 2012 Project

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$9,383,141 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$9,383,141 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Access to Arena & Exhibition Hall - \$59,840
  - Arena Sound System - \$135,299
  - Austin Tindal Expansion - \$5,928,458
  - Exhibition Hall Sound System - \$91,486
  - Freight Elevator - \$880,125
  - Interior Signage Improvements - \$22,296
  - Judge Property - \$1,493,661
  - Lighting Arrest System - \$93,608
  - OHP Mecum Paving - \$59,653
  - Remodel Suites & Furniture Arena - \$267,799
  - Refrigerator Arena Kitchen - \$120,819
  - OHP Rodeo Penning Back Chutes - \$14,483
  - Roll Up Doors Quad 1 & 2 - \$215,614

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 0	\$ 50,000	\$ 50,000	\$ 0	\$ 50,000
Less 5% Statutory Reduction	\$ 0	\$(2,500)	\$(2,500)	\$ 0	\$(2,500)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 47,500</b>	<b>\$ 47,500</b>	<b>\$ 0</b>	<b>\$ 47,500</b>
Fund Balance	\$ 10,480,681	\$ 23,465	\$ 9,406,606	\$ 9,383,141	\$(1,074,075)
<b>REVENUES TOTAL:</b>	<b>\$ 10,480,681</b>	<b>\$ 70,965</b>	<b>\$ 9,454,106</b>	<b>\$ 9,383,141</b>	<b>\$(1,026,575)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 10,067,573	\$ 20,000	\$ 9,403,141	\$ 9,383,141	\$(664,432)
<b>Subtotal:</b>	<b>\$ 10,067,573</b>	<b>\$ 20,000</b>	<b>\$ 9,403,141</b>	<b>\$ 9,383,141</b>	<b>\$(664,432)</b>
Reserves - Capital	\$ 413,108	\$ 50,965	\$ 50,965	\$ 0	\$(362,143)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 10,480,681</b>	<b>\$ 70,965</b>	<b>\$ 9,454,106</b>	<b>\$ 9,383,141</b>	<b>\$(1,026,575)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**124-ENVIRONMENTAL LAND ACQUISITIONS SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 14,751	\$ 0	\$ 0	\$ 0	\$(14,751)
Less 5% Statutory Reduction	\$(738)	\$ 0	\$ 0	\$ 0	\$ 738
<b>Subtotal:</b>	<b>\$ 14,013</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(14,013)</b>
Fund Balance	\$ 1,436,447	\$ 0	\$ 0	\$ 0	\$(1,436,447)
<b>REVENUES TOTAL:</b>	<b>\$ 1,450,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,450,460)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 314,159	\$ 0	\$ 0	\$ 0	\$(314,159)
Operating Expenses	\$ 11,652	\$ 0	\$ 0	\$ 0	\$(11,652)
<b>Subtotal:</b>	<b>\$ 325,811</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(325,811)</b>
Transfers Out	\$ 165,584	\$ 0	\$ 0	\$ 0	\$(165,584)
Reserves - Capital	\$ 959,065	\$ 0	\$ 0	\$ 0	\$(959,065)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,450,460</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,450,460)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 125 – Environmental Land Maintenance

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$494,572 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$494,572 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Babb Caretaker - \$192,500
  - Candella Island - \$446
  - Cherokee Point - \$132,032
  - Shingle Creek (Crichton) Lands Maintenance- \$20,157
  - Twin Oaks - \$149,437



**125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,054,870	\$ 1,152,459	\$ 1,152,459	\$ 0	\$ 97,589
Miscellaneous Revenues	\$ 0	\$ 11,000	\$ 11,000	\$ 0	\$ 11,000
Less 5% Statutory Reduction	\$(52,744)	\$(58,173)	\$(58,173)	\$ 0	\$(5,429)
<b>Subtotal:</b>	<b>\$ 1,002,126</b>	<b>\$ 1,105,286</b>	<b>\$ 1,105,286</b>	<b>\$ 0</b>	<b>\$ 103,160</b>
Transfers In	\$ 0	\$ 32,631	\$ 32,631	\$ 0	\$ 32,631
Fund Balance	\$ 1,120,242	\$ 1,577,584	\$ 2,072,156	\$ 494,572	\$ 951,914
<b>REVENUES TOTAL:</b>	<b>\$ 2,122,368</b>	<b>\$ 2,715,501</b>	<b>\$ 3,210,073</b>	<b>\$ 494,572</b>	<b>\$ 1,087,705</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 0	\$ 300,473	\$ 300,473	\$ 0	\$ 300,473
Operating Expenses	\$ 306,470	\$ 596,529	\$ 596,529	\$ 0	\$ 290,059
Capital Outlay	\$ 1,523,083	\$ 245,000	\$ 739,572	\$ 494,572	\$(783,511)
<b>Subtotal:</b>	<b>\$ 1,829,553</b>	<b>\$ 1,142,002</b>	<b>\$ 1,636,574</b>	<b>\$ 494,572</b>	<b>\$(192,979)</b>
Transfers Out	\$ 38,197	\$ 172,828	\$ 172,828	\$ 0	\$ 134,631
Reserves - Operating	\$ 86,605	\$ 290,398	\$ 290,398	\$ 0	\$ 203,793
Reserves - Capital	\$(8,918)	\$ 0	\$ 0	\$ 0	\$ 8,918
Reserves - Stability	\$ 176,931	\$ 1,110,273	\$ 1,110,273	\$ 0	\$ 933,342
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,122,368</b>	<b>\$ 2,715,501</b>	<b>\$ 3,210,073</b>	<b>\$ 494,572</b>	<b>\$ 1,087,705</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**128-SUBDIVISION POND MSBU SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 670,005	\$ 690,652	\$ 690,652	\$ 0	\$ 20,647
<u>Less 5% Statutory Reduction</u>	<u>\$(33,497)</u>	<u>\$(34,532)</u>	<u>\$(34,532)</u>	<u>\$ 0</u>	<u>\$(1,035)</u>
<b>Subtotal:</b>	<b>\$ 636,508</b>	<b>\$ 656,120</b>	<b>\$ 656,120</b>	<b>\$ 0</b>	<b>\$ 19,612</b>
<u>Fund Balance</u>	<u>\$ 224,914</u>	<u>\$ 229,340</u>	<u>\$ 229,340</u>	<u>\$ 0</u>	<u>\$ 4,426</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 861,422</u></b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 24,038</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 726,289</u>	<u>\$ 744,690</u>	<u>\$ 744,690</u>	<u>\$ 0</u>	<u>\$ 18,401</u>
<b>Subtotal:</b>	<b>\$ 726,289</b>	<b>\$ 744,690</b>	<b>\$ 744,690</b>	<b>\$ 0</b>	<b>\$ 18,401</b>
<u>Transfers Out</u>	<u>\$ 135,133</u>	<u>\$ 140,770</u>	<u>\$ 140,770</u>	<u>\$ 0</u>	<u>\$ 5,637</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 861,422</u></b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 24,038</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**129-STREET LIGHTING MSBU SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 240,700	\$ 286,631	\$ 286,631	\$ 0	\$ 45,931
<u>Less 5% Statutory Reduction</u>	<u>\$(12,035)</u>	<u>\$(14,332)</u>	<u>\$(14,332)</u>	<u>\$ 0</u>	<u>\$(2,297)</u>
<b>Subtotal:</b>	<b>\$ 228,665</b>	<b>\$ 272,299</b>	<b>\$ 272,299</b>	<b>\$ 0</b>	<b>\$ 43,634</b>
<u>Fund Balance</u>	<u>\$ 160,886</u>	<u>\$ 137,275</u>	<u>\$ 137,275</u>	<u>\$ 0</u>	<u>\$(23,611)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 389,551</u></b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 20,023</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 374,705</u>	<u>\$ 394,349</u>	<u>\$ 394,349</u>	<u>\$ 0</u>	<u>\$ 19,644</u>
<b>Subtotal:</b>	<b>\$ 374,705</b>	<b>\$ 394,349</b>	<b>\$ 394,349</b>	<b>\$ 0</b>	<b>\$ 19,644</b>
<u>Transfers Out</u>	<u>\$ 14,846</u>	<u>\$ 15,225</u>	<u>\$ 15,225</u>	<u>\$ 0</u>	<u>\$ 379</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 389,551</u></b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 20,023</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**130-COURT RELATED TECHNOLOGY FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 719,002	\$ 897,208	\$ 897,208	\$ 0	\$ 178,206
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(36,175)	\$(45,085)	\$(45,085)	\$ 0	\$(8,910)
<b>Subtotal:</b>	<b>\$ 687,327</b>	<b>\$ 856,623</b>	<b>\$ 856,623</b>	<b>\$ 0</b>	<b>\$ 169,296</b>
Transfers In	\$ 0	\$ 57,293	\$ 57,293	\$ 0	\$ 57,293
Fund Balance	\$ 780,268	\$ 334,721	\$ 334,721	\$ 0	\$(445,547)
<b>REVENUES TOTAL:</b>	<b>\$ 1,467,595</b>	<b>\$ 1,248,637</b>	<b>\$ 1,248,637</b>	<b>\$ 0</b>	<b>\$(218,958)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 458,143	\$ 477,648	\$ 477,648	\$ 0	\$ 19,505
Operating Expenses	\$ 530,384	\$ 539,645	\$ 539,645	\$ 0	\$ 9,261
Capital Outlay	\$ 142,400	\$ 130,900	\$ 130,900	\$ 0	\$(11,500)
<b>Subtotal:</b>	<b>\$ 1,130,927</b>	<b>\$ 1,148,193</b>	<b>\$ 1,148,193</b>	<b>\$ 0</b>	<b>\$ 17,266</b>
Transfers Out	\$ 67,236	\$ 84,198	\$ 84,198	\$ 0	\$ 16,962
Reserves - Operating	\$ 82,575	\$ 16,246	\$ 16,246	\$ 0	\$(66,329)
Reserves - Stability	\$ 186,857	\$ 0	\$ 0	\$ 0	\$(186,857)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,467,595</b>	<b>\$ 1,248,637</b>	<b>\$ 1,248,637</b>	<b>\$ 0</b>	<b>\$(218,958)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 134 – Countywide Fire Fund

#### **Revenues**

- ✓ Fund Balance reflects a reduction of (\$350,418) as an appropriation to account for funding that will be carried from the prior Fiscal Year to complete the purchase of equipment in FY18. This was offset by revised undesignated Fund Balance estimates due to payouts that will be processed in FY17 in accordance with the IAFF Union contract.

#### **Expenditures**

- ✓ Personal Services reflects an increase of \$1,629,290 for adjustments made in accordance with the Fire Union Contract.
- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$483,582 for funds that will be carried from Fiscal Year 2017 to continue the process of purchasing the approved equipment - \$483,582.
- ✓ Reserves were adjusted in accordance with the Budget Policy.

**134-COUNTYWIDE FIRE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 17,202,146	\$ 18,819,142	\$ 18,819,142	\$ 0	\$ 1,616,996
PY Delinquent Ad Valorem Tax	\$ 50,000	\$ 9,000	\$ 9,000	\$ 0	\$(41,000)
Permits, Fees & Special Assessments	\$ 32,526,695	\$ 33,779,804	\$ 33,779,804	\$ 0	\$ 1,253,109
Intergovernmental Revenue	\$ 70,551	\$ 87,532	\$ 87,532	\$ 0	\$ 16,981
Charges For Services	\$ 7,159,613	\$ 8,003,555	\$ 8,003,555	\$ 0	\$ 843,942
Miscellaneous Revenues	\$ 252,200	\$ 870,540	\$ 870,540	\$ 0	\$ 618,340
Less 5% Statutory Reduction	\$(2,863,061)	\$(3,050,879)	\$(3,050,879)	\$ 0	\$(187,818)
<b>Subtotal:</b>	<b>\$ 54,398,144</b>	<b>\$ 58,518,694</b>	<b>\$ 58,518,694</b>	<b>\$ 0</b>	<b>\$ 4,120,550</b>
Transfers In	\$ 3,561,734	\$ 3,685,636	\$ 3,685,636	\$ 0	\$ 123,902
Other Sources	\$ 3,371,659	\$ 0	\$ 0	\$ 0	\$(3,371,659)
Fund Balance	\$ 24,774,907	\$ 28,022,509	\$ 27,672,091	\$(350,418)	\$ 2,897,184
<b>REVENUES TOTAL:</b>	<b>\$ 86,106,444</b>	<b>\$ 90,226,839</b>	<b>\$ 89,876,421</b>	<b>\$(350,418)</b>	<b>\$ 3,769,977</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 37,166,827	\$ 39,653,768	\$ 41,283,058	\$ 1,629,290	\$ 4,116,231
Operating Expenses	\$ 12,086,597	\$ 12,176,367	\$ 12,176,367	\$ 0	\$ 89,770
Capital Outlay	\$ 9,142,887	\$ 539,821	\$ 1,023,403	\$ 483,582	\$(8,119,484)
Debt Service	\$ 3,477,311	\$ 1,968,364	\$ 1,968,364	\$ 0	\$(1,508,947)
<b>Subtotal:</b>	<b>\$ 61,873,622</b>	<b>\$ 54,338,320</b>	<b>\$ 56,451,192</b>	<b>\$ 2,112,872</b>	<b>\$(5,422,430)</b>
Transfers Out	\$ 8,971,497	\$ 11,883,076	\$ 11,883,076	\$ 0	\$ 2,911,579
Reserves - Operating	\$ 14,288,829	\$ 15,008,159	\$ 14,604,480	\$(403,679)	\$ 315,651
Reserves - Debt	\$ 25,373	\$ 1,471,754	\$ 1,471,754	\$ 0	\$ 1,446,381
Reserves - Capital	\$ 947,123	\$ 5,465,919	\$ 5,465,919	\$ 0	\$ 4,518,796
Reserves - Stability	\$ 0	\$ 2,059,611	\$ 0	\$(2,059,611)	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 86,106,444</b>	<b>\$ 90,226,839</b>	<b>\$ 89,876,421</b>	<b>\$(350,418)</b>	<b>\$ 3,769,977</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 71,760	\$ 58,320	\$ 58,320	\$ 0	\$(13,440)
Miscellaneous Revenues	\$ 0	\$ 440	\$ 440	\$ 0	\$ 440
<u>Less 5% Statutory Reduction</u>	<u>\$(3,588)</u>	<u>\$(2,938)</u>	<u>\$(2,938)</u>	<u>\$ 0</u>	<u>\$ 650</u>
<b>Subtotal:</b>	<b>\$ 68,172</b>	<b>\$ 55,822</b>	<b>\$ 55,822</b>	<b>\$ 0</b>	<b>\$(12,350)</b>
<u>Fund Balance</u>	<u>\$ 71,503</u>	<u>\$ 66,072</u>	<u>\$ 66,072</u>	<u>\$ 0</u>	<u>\$(5,431)</u>
<b>REVENUES TOTAL:</b>	<b>\$ 139,675</b>	<b>\$ 121,894</b>	<b>\$ 121,894</b>	<b>\$ 0</b>	<b>\$(17,781)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 55,858	\$ 60,369	\$ 60,369	\$ 0	\$ 4,511
<u>Operating Expenses</u>	<u>\$ 13,602</u>	<u>\$ 13,087</u>	<u>\$ 13,087</u>	<u>\$ 0</u>	<u>\$(515)</u>
<b>Subtotal:</b>	<b>\$ 69,460</b>	<b>\$ 73,456</b>	<b>\$ 73,456</b>	<b>\$ 0</b>	<b>\$ 3,996</b>
<u>Reserves - Restricted</u>	<u>\$ 70,215</u>	<u>\$ 48,438</u>	<u>\$ 48,438</u>	<u>\$ 0</u>	<u>\$(21,777)</u>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 139,675</b>	<b>\$ 121,894</b>	<b>\$ 121,894</b>	<b>\$ 0</b>	<b>\$(17,781)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**137-HOME FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 1,253,629	\$ 696,402	\$ 696,402	\$ 0	\$(557,227)
<b>Subtotal:</b>	<b>\$ 1,253,629</b>	<b>\$ 696,402</b>	<b>\$ 696,402</b>	<b>\$ 0</b>	<b>\$(557,227)</b>
Transfers In	\$ 0	\$ 53,598	\$ 53,598	\$ 0	\$ 53,598
<b>REVENUES TOTAL:</b>	<b>\$ 1,253,629</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>\$(503,629)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 41,876	\$ 29,009	\$ 29,009	\$ 0	\$(12,867)
Operating Expenses	\$ 663,828	\$ 435,863	\$ 435,863	\$ 0	\$(227,965)
Grants and Aids	\$ 547,925	\$ 285,128	\$ 285,128	\$ 0	\$(262,797)
<b>Subtotal:</b>	<b>\$ 1,253,629</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>\$(503,629)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,253,629</b>	<b>\$ 750,000</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>\$(503,629)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



**139-CRIMINAL JUSTICE TRAINING SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 100,283	\$ 66,585	\$ 66,585	\$ 0	\$(33,698)
<u>Less 5% Statutory Reduction</u>	<u>\$(5,014)</u>	<u>\$(3,329)</u>	<u>\$(3,329)</u>	<u>\$ 0</u>	<u>\$ 1,685</u>
<b>Subtotal:</b>	<b>\$ 95,269</b>	<b>\$ 63,256</b>	<b>\$ 63,256</b>	<b>\$ 0</b>	<b>\$(32,013)</b>
<u>Fund Balance</u>	<u>\$ 13,977</u>	<u>\$ 19,583</u>	<u>\$ 19,583</u>	<u>\$ 0</u>	<u>\$ 5,606</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 109,246</u></b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(26,407)</u></b>
<b>EXPENDITURES:</b>					
<u>Transfers Out</u>	<u>\$ 109,246</u>	<u>\$ 82,839</u>	<u>\$ 82,839</u>	<u>\$ 0</u>	<u>\$(26,407)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 109,246</u></b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(26,407)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 141 – Boating Improvement Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$286,538 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$286,538 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Lake Cypress Boat Ramp – \$2,924
  - Lake Marian Boat Ramp - \$240,851
  - Lake Trout Boat Ramp - \$33,869
  - Overstreet Landing - \$8,894

**141-BOATING IMPROVEMENT FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 52,000	\$ 102,934	\$ 102,934	\$ 0	\$ 50,934
Miscellaneous Revenues	\$ 0	\$ 10,374	\$ 10,374	\$ 0	\$ 10,374
Less 5% Statutory Reduction	\$(2,600)	\$(5,666)	\$(5,666)	\$ 0	\$(3,066)
<b>Subtotal:</b>	<b>\$ 49,400</b>	<b>\$ 107,642</b>	<b>\$ 107,642</b>	<b>\$ 0</b>	<b>\$ 58,242</b>
Fund Balance	\$ 378,681	\$ 127,106	\$ 413,644	\$ 286,538	\$ 34,963
<b>REVENUES TOTAL:</b>	<b>\$ 428,081</b>	<b>\$ 234,748</b>	<b>\$ 521,286</b>	<b>\$ 286,538</b>	<b>\$ 93,205</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 32,300	\$ 0	\$ 0	\$ 0	\$(32,300)
Capital Outlay	\$ 283,613	\$ 0	\$ 286,538	\$ 286,538	\$ 2,925
<b>Subtotal:</b>	<b>\$ 315,913</b>	<b>\$ 0</b>	<b>\$ 286,538</b>	<b>\$ 286,538</b>	<b>\$(29,375)</b>
Transfers Out	\$ 6,560	\$ 8,462	\$ 8,462	\$ 0	\$ 1,902
Reserves - Operating	\$ 6,000	\$ 0	\$ 0	\$ 0	\$(6,000)
Reserves - Capital	\$ 99,608	\$ 226,286	\$ 226,286	\$ 0	\$ 126,678
<b>EXPENDITURES TOTAL:</b>	<b>\$ 428,081</b>	<b>\$ 234,748</b>	<b>\$ 521,286</b>	<b>\$ 286,538</b>	<b>\$ 93,205</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 142 – Mobility Fee East Zone

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$360,000 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Osceola Parkway at Coralwood Road- \$360,000

**142 - MOBILITY FEE EAST ZONE SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 1,363,975	\$ 1,098,163	\$ 1,098,163	\$ 0	\$(265,812)
<u>Less 5% Statutory Reduction</u>	<u>\$(68,199)</u>	<u>\$(54,908)</u>	<u>\$(54,908)</u>	<u>\$ 0</u>	<u>\$ 13,291</u>
<b>Subtotal:</b>	<b>\$ 1,295,776</b>	<b>\$ 1,043,255</b>	<b>\$ 1,043,255</b>	<b>\$ 0</b>	<b>\$(252,521)</b>
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 1,338,928</u>	<u>\$ 1,698,928</u>	<u>\$ 360,000</u>	<u>\$ 1,698,928</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,295,776</u></b>	<b><u>\$ 2,382,183</u></b>	<b><u>\$ 2,742,183</u></b>	<b><u>\$ 360,000</u></b>	<b><u>\$ 1,446,407</u></b>
<b>EXPENDITURES:</b>					
<u>Capital Outlay</u>	<u>\$ 1,295,776</u>	<u>\$ 1,961,926</u>	<u>\$ 2,321,926</u>	<u>\$ 360,000</u>	<u>\$ 1,026,150</u>
<b>Subtotal:</b>	<b>\$ 1,295,776</b>	<b>\$ 1,961,926</b>	<b>\$ 2,321,926</b>	<b>\$ 360,000</b>	<b>\$ 1,026,150</b>
<u>Reserves - Capital</u>	<u>\$ 0</u>	<u>\$ 420,257</u>	<u>\$ 420,257</u>	<u>\$ 0</u>	<u>\$ 420,257</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,295,776</u></b>	<b><u>\$ 2,382,183</u></b>	<b><u>\$ 2,742,183</u></b>	<b><u>\$ 360,000</u></b>	<b><u>\$ 1,446,407</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 143 – Mobility Fee West Zone

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$3,535,450 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$3,535,450 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Hoagland Blvd Phase II - \$3,282,950
  - Hoagland Blvd Phase III - \$252,500

**143 - MOBILITY FEE WEST ZONE SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 7,729,194	\$ 9,588,766	\$ 9,588,766	\$ 0	\$ 1,859,572
Less 5% Statutory Reduction	<u>\$(386,460)</u>	<u>\$(479,438)</u>	<u>\$(479,438)</u>	<u>\$ 0</u>	<u>\$(92,978)</u>
<b>Subtotal:</b>	<b>\$ 7,342,734</b>	<b>\$ 9,109,328</b>	<b>\$ 9,109,328</b>	<b>\$ 0</b>	<b>\$ 1,766,594</b>
Fund Balance	<u>\$ 3,899,968</u>	<u>\$ 3,344,267</u>	<u>\$ 6,879,717</u>	<u>\$ 3,535,450</u>	<u>\$ 2,979,749</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 11,242,702</u></b>	<b><u>\$ 12,453,595</u></b>	<b><u>\$ 15,989,045</u></b>	<b><u>\$ 3,535,450</u></b>	<b><u>\$ 4,746,343</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 500,000	\$ 0	\$ 0	\$ 0	\$(500,000)
Capital Outlay	<u>\$ 8,306,185</u>	<u>\$ 2,789,850</u>	<u>\$ 6,325,300</u>	<u>\$ 3,535,450</u>	<u>\$(1,980,885)</u>
<b>Subtotal:</b>	<b>\$ 8,806,185</b>	<b>\$ 2,789,850</b>	<b>\$ 6,325,300</b>	<b>\$ 3,535,450</b>	<b>\$(2,480,885)</b>
Reserves - Operating	\$ 536,549	\$ 0	\$ 0	\$ 0	\$(536,549)
Reserves - Capital	<u>\$ 1,899,968</u>	<u>\$ 9,663,745</u>	<u>\$ 9,663,745</u>	<u>\$ 0</u>	<u>\$ 7,763,777</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 11,242,702</u></b>	<b><u>\$ 12,453,595</u></b>	<b><u>\$ 15,989,045</u></b>	<b><u>\$ 3,535,450</u></b>	<b><u>\$ 4,746,343</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**145 - RED LIGHT CAMERAS SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 532,737	\$ 523,302	\$ 523,302	\$ 0	\$(9,435)
<u>Less 5% Statutory Reduction</u>	<u>\$(26,637)</u>	<u>\$(26,165)</u>	<u>\$(26,165)</u>	<u>\$ 0</u>	<u>\$ 472</u>
<b>Subtotal:</b>	<b>\$ 506,100</b>	<b>\$ 497,137</b>	<b>\$ 497,137</b>	<b>\$ 0</b>	<b>\$(8,963)</b>
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 23,952</u>	<u>\$ 23,952</u>	<u>\$ 0</u>	<u>\$ 23,952</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 506,100</u></b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 14,989</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 457,000</u>	<u>\$ 517,000</u>	<u>\$ 517,000</u>	<u>\$ 0</u>	<u>\$ 60,000</u>
<b>Subtotal:</b>	<b>\$ 457,000</b>	<b>\$ 517,000</b>	<b>\$ 517,000</b>	<b>\$ 0</b>	<b>\$ 60,000</b>
<u>Reserves - Operating</u>	<u>\$ 49,100</u>	<u>\$ 4,089</u>	<u>\$ 4,089</u>	<u>\$ 0</u>	<u>\$(45,011)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 506,100</u></b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 14,989</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Sources	\$ 15,937,500	\$ 0	\$ 0	\$ 0	\$(15,937,500)
Fund Balance	\$ 0	\$ 1,124,395	\$ 1,124,395	\$ 0	\$ 1,124,395
<b>REVENUES TOTAL:</b>	<b>\$ 15,937,500</b>	<b>\$ 1,124,395</b>	<b>\$ 1,124,395</b>	<b>\$ 0</b>	<b>\$(14,813,105)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 15,937,500	\$ 0	\$ 0	\$ 0	\$(15,937,500)
<b>Subtotal:</b>	<b>\$ 15,937,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(15,937,500)</b>
Reserves - Capital	\$ 0	\$ 1,124,395	\$ 1,124,395	\$ 0	\$ 1,124,395
<b>EXPENDITURES TOTAL:</b>	<b>\$ 15,937,500</b>	<b>\$ 1,124,395</b>	<b>\$ 1,124,395</b>	<b>\$ 0</b>	<b>\$(14,813,105)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 148 – Building Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$584,315 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Permits Plus Upgrade - \$584,315

**148-BUILDING FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 5,694,840	\$ 7,548,720	\$ 7,548,720	\$ 0	\$ 1,853,880
Charges For Services	\$ 128,759	\$ 137,600	\$ 137,600	\$ 0	\$ 8,841
Miscellaneous Revenues	\$ 57,431	\$ 105,289	\$ 105,289	\$ 0	\$ 47,858
Less 5% Statutory Reduction	\$(294,052)	\$(389,580)	\$(389,580)	\$ 0	\$(95,528)
<b>Subtotal:</b>	<b>\$ 5,586,978</b>	<b>\$ 7,402,029</b>	<b>\$ 7,402,029</b>	<b>\$ 0</b>	<b>\$ 1,815,051</b>
Fund Balance	\$ 12,185,268	\$ 12,915,720	\$ 13,500,035	\$ 584,315	\$ 1,314,767
<b>REVENUES TOTAL:</b>	<b>\$ 17,772,246</b>	<b>\$ 20,317,749</b>	<b>\$ 20,902,064</b>	<b>\$ 584,315</b>	<b>\$ 3,129,818</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 2,886,660	\$ 3,398,243	\$ 3,398,243	\$ 0	\$ 511,583
Operating Expenses	\$ 439,929	\$ 908,335	\$ 908,335	\$ 0	\$ 468,406
Capital Outlay	\$ 1,850,136	\$ 285,782	\$ 870,097	\$ 584,315	\$(980,039)
<b>Subtotal:</b>	<b>\$ 5,176,725</b>	<b>\$ 4,592,360</b>	<b>\$ 5,176,675</b>	<b>\$ 584,315</b>	<b>\$(50)</b>
Transfers Out	\$ 327,132	\$ 347,968	\$ 347,968	\$ 0	\$ 20,836
Reserves - Operating	\$ 758,954	\$ 925,758	\$ 925,758	\$ 0	\$ 166,804
Reserves - Capital	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0
Reserves - Stability	\$ 10,009,435	\$ 12,951,663	\$ 12,951,663	\$ 0	\$ 2,942,228
<b>EXPENDITURES TOTAL:</b>	<b>\$ 17,772,246</b>	<b>\$ 20,317,749</b>	<b>\$ 20,902,064</b>	<b>\$ 584,315</b>	<b>\$ 3,129,818</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 149 – East 192 CRA**

**Expenditures**

- ✓ Reserves were adjusted in accordance with proper accounting.

**149-EAST 192 CRA SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 0	\$ 1,100	\$ 1,100	\$ 0	\$ 1,100
Less 5% Statutory Reduction	\$ 0	\$(55)	\$(55)	\$ 0	\$(55)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,045</b>	<b>\$ 1,045</b>	<b>\$ 0</b>	<b>\$ 1,045</b>
Transfers In	\$ 189,064	\$ 351,195	\$ 351,195	\$ 0	\$ 162,131
Fund Balance	\$ 101,556	\$ 124,548	\$ 124,548	\$ 0	\$ 22,992
<b>REVENUES TOTAL:</b>	<b>\$ 290,620</b>	<b>\$ 476,788</b>	<b>\$ 476,788</b>	<b>\$ 0</b>	<b>\$ 186,168</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 61,546	\$ 248,985	\$ 248,985	\$ 0	\$ 187,439
<b>Subtotal:</b>	<b>\$ 61,546</b>	<b>\$ 248,985</b>	<b>\$ 248,985</b>	<b>\$ 0</b>	<b>\$ 187,439</b>
Transfers Out	\$ 2,367	\$ 4,317	\$ 4,317	\$ 0	\$ 1,950
Reserves - Operating	\$ 176,707	\$ 42,217	\$ 173,486	\$ 131,269	\$(3,221)
Reserves - Assigned	\$ 0	\$ 0	\$ 50,000	\$ 50,000	\$ 50,000
Reserves - Restricted	\$ 50,000	\$ 50,000	\$ 0	\$(50,000)	\$(50,000)
Reserves - Stability	\$ 0	\$ 131,269	\$ 0	\$(131,269)	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 290,620</b>	<b>\$ 476,788</b>	<b>\$ 476,788</b>	<b>\$ 0</b>	<b>\$ 186,168</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 5,203	\$ 22,198	\$ 22,198	\$ 0	\$ 16,995
<u>Less 5% Statutory Reduction</u>	<u>\$(260)</u>	<u>\$(1,110)</u>	<u>\$(1,110)</u>	<u>\$ 0</u>	<u>\$(850)</u>
<b>Subtotal:</b>	<b>\$ 4,943</b>	<b>\$ 21,088</b>	<b>\$ 21,088</b>	<b>\$ 0</b>	<b>\$ 16,145</b>
Transfers In	\$ 2,550,693	\$ 4,092,089	\$ 4,092,089	\$ 0	\$ 1,541,396
<u>Fund Balance</u>	<u>\$ 633,864</u>	<u>\$ 1,608,160</u>	<u>\$ 1,608,160</u>	<u>\$ 0</u>	<u>\$ 974,296</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 3,189,500</u></b>	<b><u>\$ 5,721,337</u></b>	<b><u>\$ 5,721,337</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,531,837</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 350,526	\$ 404,040	\$ 404,040	\$ 0	\$ 53,514
Operating Expenses	\$ 2,279,103	\$ 4,047,061	\$ 4,047,061	\$ 0	\$ 1,767,958
<u>Capital Outlay</u>	<u>\$ 3,000</u>	<u>\$ 515,000</u>	<u>\$ 515,000</u>	<u>\$ 0</u>	<u>\$ 512,000</u>
<b>Subtotal:</b>	<b>\$ 2,632,629</b>	<b>\$ 4,966,101</b>	<b>\$ 4,966,101</b>	<b>\$ 0</b>	<b>\$ 2,333,472</b>
Transfers Out	\$ 30,414	\$ 55,549	\$ 55,549	\$ 0	\$ 25,135
<u>Reserves - Operating</u>	<u>\$ 526,457</u>	<u>\$ 699,687</u>	<u>\$ 699,687</u>	<u>\$ 0</u>	<u>\$ 173,230</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 3,189,500</u></b>	<b><u>\$ 5,721,337</u></b>	<b><u>\$ 5,721,337</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 2,531,837</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**151-CDBG FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,144,243	\$ 1,486,387	\$ 1,486,387	\$ 0	\$(657,856)
<b>Subtotal:</b>	<b>\$ 2,144,243</b>	<b>\$ 1,486,387</b>	<b>\$ 1,486,387</b>	<b>\$ 0</b>	<b>\$(657,856)</b>
<b>REVENUES TOTAL:</b>	<b>\$ 2,144,243</b>	<b>\$ 1,486,387</b>	<b>\$ 1,486,387</b>	<b>\$ 0</b>	<b>\$(657,856)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 167,049	\$ 166,858	\$ 166,858	\$ 0	\$(191)
Operating Expenses	\$ 1,642,194	\$ 659,529	\$ 659,529	\$ 0	\$(982,665)
Grants and Aids	\$ 335,000	\$ 660,000	\$ 660,000	\$ 0	\$ 325,000
<b>Subtotal:</b>	<b>\$ 2,144,243</b>	<b>\$ 1,486,387</b>	<b>\$ 1,486,387</b>	<b>\$ 0</b>	<b>\$(657,856)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,144,243</b>	<b>\$ 1,486,387</b>	<b>\$ 1,486,387</b>	<b>\$ 0</b>	<b>\$(657,856)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,051,385	\$ 1,164,088	\$ 1,164,088	\$ 0	\$ 112,703
Less 5% Statutory Reduction	<u>\$(52,571)</u>	<u>\$(58,206)</u>	<u>\$(58,206)</u>	\$ 0	<u>\$(5,635)</u>
<b>Subtotal:</b>	<b>\$ 998,814</b>	<b>\$ 1,105,882</b>	<b>\$ 1,105,882</b>	<b>\$ 0</b>	<b>\$ 107,068</b>
Fund Balance	<u>\$ 376,157</u>	<u>\$ 390,633</u>	<u>\$ 390,633</u>	\$ 0	<u>\$ 14,476</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,374,971</u></b>	<b><u>\$ 1,496,515</u></b>	<b><u>\$ 1,496,515</u></b>	<b>\$ 0</b>	<b><u>\$ 121,544</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 1,180,525	\$ 1,231,311	\$ 1,231,311	\$ 0	\$ 50,786
Capital Outlay	<u>\$ 65,870</u>	<u>\$ 65,870</u>	<u>\$ 65,870</u>	\$ 0	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 1,246,395</b>	<b>\$ 1,297,181</b>	<b>\$ 1,297,181</b>	<b>\$ 0</b>	<b>\$ 50,786</b>
Transfers Out	\$ 86,464	\$ 91,581	\$ 91,581	\$ 0	\$ 5,117
Reserves - Operating	\$ 42,112	\$ 64,113	\$ 64,113	\$ 0	\$ 22,001
Reserves - Stability	<u>\$ 0</u>	<u>\$ 43,640</u>	<u>\$ 43,640</u>	\$ 0	<u>\$ 43,640</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,374,971</u></b>	<b><u>\$ 1,496,515</u></b>	<b><u>\$ 1,496,515</u></b>	<b>\$ 0</b>	<b><u>\$ 121,544</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 35,438	\$ 43,723	\$ 43,723	\$ 0	\$ 8,285
Less 5% Statutory Reduction	\$(1,771)	\$(2,186)	\$(2,186)	\$ 0	\$(415)
<b>Subtotal:</b>	<b>\$ 33,667</b>	<b>\$ 41,537</b>	<b>\$ 41,537</b>	<b>\$ 0</b>	<b>\$ 7,870</b>
Fund Balance	\$ 25,571	\$ 35,599	\$ 35,599	\$ 0	\$ 10,028
<b>REVENUES TOTAL:</b>	<b>\$ 59,238</b>	<b>\$ 77,136</b>	<b>\$ 77,136</b>	<b>\$ 0</b>	<b>\$ 17,898</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 29,916	\$ 35,769	\$ 35,769	\$ 0	\$ 5,853
<b>Subtotal:</b>	<b>\$ 29,916</b>	<b>\$ 35,769</b>	<b>\$ 35,769</b>	<b>\$ 0</b>	<b>\$ 5,853</b>
Transfers Out	\$ 8,102	\$ 8,157	\$ 8,157	\$ 0	\$ 55
Reserves - Operating	\$ 3,154	\$ 3,175	\$ 3,175	\$ 0	\$ 21
Reserves - Restricted	\$ 18,066	\$ 30,035	\$ 30,035	\$ 0	\$ 11,969
<b>EXPENDITURES TOTAL:</b>	<b>\$ 59,238</b>	<b>\$ 77,136</b>	<b>\$ 77,136</b>	<b>\$ 0</b>	<b>\$ 17,898</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 154 – Constitutional Gas Tax Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$673,153 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$673,153 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Fleet Vehicle Replacement - \$502,431
  - Osceola Parkway at Dyer & Flora - \$170,722

**154-CONSTITUTIONAL GAS TAX FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 4,173,813	\$ 4,292,348	\$ 4,292,348	\$ 0	\$ 118,535
Miscellaneous Revenues	\$ 0	\$ 14,994	\$ 14,994	\$ 0	\$ 14,994
Less 5% Statutory Reduction	\$(208,691)	\$(215,367)	\$(215,367)	\$ 0	\$(6,676)
<b>Subtotal:</b>	<b>\$ 3,965,122</b>	<b>\$ 4,091,975</b>	<b>\$ 4,091,975</b>	<b>\$ 0</b>	<b>\$ 126,853</b>
Transfers In	\$ 4,232,832	\$ 2,732,832	\$ 2,732,832	\$ 0	\$(1,500,000)
Fund Balance	\$ 1,488,431	\$ 2,432,092	\$ 3,105,245	\$ 673,153	\$ 1,616,814
<b>REVENUES TOTAL:</b>	<b>\$ 9,686,385</b>	<b>\$ 9,256,899</b>	<b>\$ 9,930,052</b>	<b>\$ 673,153</b>	<b>\$ 243,667</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 7,529,693	\$ 8,050,000	\$ 8,050,000	\$ 0	\$ 520,307
Capital Outlay	\$ 2,149,793	\$ 1,200,000	\$ 1,873,153	\$ 673,153	\$(276,640)
<b>Subtotal:</b>	<b>\$ 9,679,486</b>	<b>\$ 9,250,000</b>	<b>\$ 9,923,153</b>	<b>\$ 673,153</b>	<b>\$ 243,667</b>
Transfers Out	\$ 6,899	\$ 6,899	\$ 6,899	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,686,385</b>	<b>\$ 9,256,899</b>	<b>\$ 9,930,052</b>	<b>\$ 673,153</b>	<b>\$ 243,667</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 155 – West 192 MSBU Phase I**

**Expenditures**

- ✓ Operating increased \$188,394 due to an increase in the Asset Management Contract which is offset by a reduction to Reserves for Stability.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 2,467,577	\$ 2,840,254	\$ 2,840,254	\$ 0	\$ 372,677
Miscellaneous Revenues	\$ 104,758	\$ 65,160	\$ 65,160	\$ 0	\$(39,598)
Less 5% Statutory Reduction	\$(128,617)	\$(145,271)	\$(145,271)	\$ 0	\$(16,654)
<b>Subtotal:</b>	<b>\$ 2,443,718</b>	<b>\$ 2,760,143</b>	<b>\$ 2,760,143</b>	<b>\$ 0</b>	<b>\$ 316,425</b>
Fund Balance	\$ 1,909,402	\$ 916,396	\$ 916,396	\$ 0	\$(993,006)
<b>REVENUES TOTAL:</b>	<b>\$ 4,353,120</b>	<b>\$ 3,676,539</b>	<b>\$ 3,676,539</b>	<b>\$ 0</b>	<b>\$(676,581)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 162,426	\$ 208,246	\$ 208,246	\$ 0	\$ 45,820
Operating Expenses	\$ 2,482,059	\$ 2,599,234	\$ 2,787,628	\$ 188,394	\$ 305,569
Capital Outlay	\$ 1,500	\$ 30,000	\$ 30,000	\$ 0	\$ 28,500
<b>Subtotal:</b>	<b>\$ 2,645,985</b>	<b>\$ 2,837,480</b>	<b>\$ 3,025,874</b>	<b>\$ 188,394</b>	<b>\$ 379,889</b>
Transfers Out	\$ 91,910	\$ 211,577	\$ 211,577	\$ 0	\$ 119,667
Reserves - Operating	\$ 665,031	\$ 627,482	\$ 439,088	\$(188,394)	\$(225,943)
Reserves - Stability	\$ 950,194	\$ 0	\$ 0	\$ 0	\$(950,194)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,353,120</b>	<b>\$ 3,676,539</b>	<b>\$ 3,676,539</b>	<b>\$ 0</b>	<b>\$(676,581)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 156 – Federal and State Grants Fund

#### **Revenues**

- ✓ Intergovernmental Revenue reflects an increase of \$11,768,391 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction as well as operating costs related to the VOCA grant positions.

#### **Expenditures**

- ✓ Operating increased \$23,841 due for costs related to the VOCA grant.
- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$11,744,550 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Boggy Creek Elementary - \$179,115
  - County Sidewalks - \$2,323,165
  - Diversion Wall - \$750,000
  - East Lake Elementary Sidewalk Design - \$21,620
  - Florida Advanced Manufacturing Research Center - \$2,222,412
  - Fortune Lakeshore Multi-Use - \$348,165
  - Highlands Elementary Sidewalks - \$88,758
  - Hoagland Phase II – \$2,178,983
  - Hoagland Blvd. Phase III - \$2,658,094
  - International Drive Design - \$64,443
  - Lakeview Elementary - \$58,146
  - Narcoossee Sidewalk - \$113,062
  - Pleasant Hill Elementary Sidewalks - \$610,889
  - Ventura Elementary - \$127,698

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 25,631,777	\$ 30,972,667	\$ 42,741,058	\$ 11,768,391	\$ 17,109,281
<b>Subtotal:</b>	<b>\$ 25,631,777</b>	<b>\$ 30,972,667</b>	<b>\$ 42,741,058</b>	<b>\$ 11,768,391</b>	<b>\$ 17,109,281</b>
<b>REVENUES TOTAL:</b>	<b>\$ 25,631,777</b>	<b>\$ 30,972,667</b>	<b>\$ 42,741,058</b>	<b>\$ 11,768,391</b>	<b>\$ 17,109,281</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 223,974	\$ 235,139	\$ 235,139	\$ 0	\$ 11,165
Operating Expenses	\$ 260,941	\$ 162,085	\$ 185,926	\$ 23,841	\$(75,015)
Capital Outlay	\$ 25,027,311	\$ 30,243,446	\$ 41,987,996	\$ 11,744,550	\$ 16,960,685
Grants and Aids	\$ 90,036	\$ 331,997	\$ 331,997	\$ 0	\$ 241,961
<b>Subtotal:</b>	<b>\$ 25,602,262</b>	<b>\$ 30,972,667</b>	<b>\$ 42,741,058</b>	<b>\$ 11,768,391</b>	<b>\$ 17,138,796</b>
Transfers Out	\$ 29,515	\$ 0	\$ 0	\$ 0	\$(29,515)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 25,631,777</b>	<b>\$ 30,972,667</b>	<b>\$ 42,741,058</b>	<b>\$ 11,768,391</b>	<b>\$ 17,109,281</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 158 – Intergovernmental Radio Communication Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$1,361,600 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Radio Tower Site D Relocation - \$1,361,600



**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 746,330	\$ 787,621	\$ 787,621	\$ 0	\$ 41,291
Judgment, Fines & Forfeits	\$ 544,278	\$ 357,148	\$ 357,148	\$ 0	\$(187,130)
Miscellaneous Revenues	\$ 27,244	\$ 31,657	\$ 31,657	\$ 0	\$ 4,413
Less 5% Statutory Reduction	\$(65,893)	\$(58,821)	\$(58,821)	\$ 0	\$ 7,072
<b>Subtotal:</b>	<b>\$ 1,251,959</b>	<b>\$ 1,117,605</b>	<b>\$ 1,117,605</b>	<b>\$ 0</b>	<b>\$(134,354)</b>
Transfers In	\$ 1,068,281	\$ 681,268	\$ 681,268	\$ 0	\$(387,013)
Fund Balance	\$ 2,156,928	\$ 697,612	\$ 2,059,212	\$ 1,361,600	\$(97,716)
<b>REVENUES TOTAL:</b>	<b>\$ 4,477,168</b>	<b>\$ 2,496,485</b>	<b>\$ 3,858,085</b>	<b>\$ 1,361,600</b>	<b>\$(619,083)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 293,459	\$ 334,705	\$ 334,705	\$ 0	\$ 41,246
Operating Expenses	\$ 1,917,892	\$ 1,726,242	\$ 1,726,242	\$ 0	\$(191,650)
Capital Outlay	\$ 1,386,599	\$ 30,000	\$ 1,391,600	\$ 1,361,600	\$ 5,001
<b>Subtotal:</b>	<b>\$ 3,597,950</b>	<b>\$ 2,090,947</b>	<b>\$ 3,452,547</b>	<b>\$ 1,361,600</b>	<b>\$(145,403)</b>
Transfers Out	\$ 126,530	\$ 157,917	\$ 157,917	\$ 0	\$ 31,387
Reserves - Operating	\$ 534,294	\$ 247,621	\$ 247,621	\$ 0	\$(286,673)
Reserves - Stability	\$ 218,394	\$ 0	\$ 0	\$ 0	\$(218,394)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,477,168</b>	<b>\$ 2,496,485</b>	<b>\$ 3,858,085</b>	<b>\$ 1,361,600</b>	<b>\$(619,083)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**168-SECTION 8 FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 13,269,624	\$ 13,918,320	\$ 13,918,320	\$ 0	\$ 648,696
Miscellaneous Revenues	\$ 1,200	\$ 24,040	\$ 24,040	\$ 0	\$ 22,840
Less 5% Statutory Reduction	\$(60)	\$(1,202)	\$(1,202)	\$ 0	\$(1,142)
<b>Subtotal:</b>	<b>\$ 13,270,764</b>	<b>\$ 13,941,158</b>	<b>\$ 13,941,158</b>	<b>\$ 0</b>	<b>\$ 670,394</b>
Fund Balance	\$ 1,375,057	\$ 879,350	\$ 879,350	\$ 0	\$(495,707)
<b>REVENUES TOTAL:</b>	<b>\$ 14,645,821</b>	<b>\$ 14,820,508</b>	<b>\$ 14,820,508</b>	<b>\$ 0</b>	<b>\$ 174,687</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 660,680	\$ 744,254	\$ 744,254	\$ 0	\$ 83,574
Operating Expenses	\$ 13,985,141	\$ 14,020,254	\$ 14,020,254	\$ 0	\$ 35,113
Capital Outlay	\$ 0	\$ 56,000	\$ 56,000	\$ 0	\$ 56,000
<b>Subtotal:</b>	<b>\$ 14,645,821</b>	<b>\$ 14,820,508</b>	<b>\$ 14,820,508</b>	<b>\$ 0</b>	<b>\$ 174,687</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 14,645,821</b>	<b>\$ 14,820,508</b>	<b>\$ 14,820,508</b>	<b>\$ 0</b>	<b>\$ 174,687</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 177 – Fire Impact Fee Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$499,842 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$499,842 for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Overstreet Fire Station - \$36,653
  - Reunion Fire Station - \$463,189

**177-FIRE IMPACT FEE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 673,988	\$ 643,906	\$ 643,906	\$ 0	\$(30,082)
Miscellaneous Revenues	\$ 6,733	\$ 5,000	\$ 5,000	\$ 0	\$(1,733)
Less 5% Statutory Reduction	\$(34,036)	\$(32,445)	\$(32,445)	\$ 0	\$ 1,591
<b>Subtotal:</b>	<b>\$ 646,685</b>	<b>\$ 616,461</b>	<b>\$ 616,461</b>	<b>\$ 0</b>	<b>\$(30,224)</b>
Fund Balance	\$ 2,060,418	\$ 2,161,444	\$ 2,661,286	\$ 499,842	\$ 600,868
<b>REVENUES TOTAL:</b>	<b>\$ 2,707,103</b>	<b>\$ 2,777,905</b>	<b>\$ 3,277,747</b>	<b>\$ 499,842</b>	<b>\$ 570,644</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 2,200	\$ 22,369	\$ 22,369	\$ 0	\$ 20,169
Capital Outlay	\$ 989,940	\$ 2,661,749	\$ 3,161,591	\$ 499,842	\$ 2,171,651
<b>Subtotal:</b>	<b>\$ 992,140</b>	<b>\$ 2,684,118</b>	<b>\$ 3,183,960</b>	<b>\$ 499,842</b>	<b>\$ 2,191,820</b>
Transfers Out	\$ 25,667	\$ 41,345	\$ 41,345	\$ 0	\$ 15,678
Reserves - Capital	\$ 1,689,296	\$ 52,442	\$ 52,442	\$ 0	\$(1,636,854)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,707,103</b>	<b>\$ 2,777,905</b>	<b>\$ 3,277,747</b>	<b>\$ 499,842</b>	<b>\$ 570,644</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 178 – Parks Impact Fee Fund**

**Revenues**

- ✓ Fund Balance reflects an increase of \$1,954,851 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

**Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$1,954,851 and accounts for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - 65<sup>th</sup> Infantry Veterans Park - \$284,851
  - BVL Park - \$840,000
  - Greenways and Trails - \$30,000
  - Tropical Park - \$50,000
  - Vance Harmon Competition Pool - \$150,000
  - West Osceola Sports Fields - \$600,000

**178-PARKS IMPACT FEE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 3,168,286	\$ 2,635,998	\$ 2,635,998	\$ 0	\$(532,288)
Charges For Services	\$ 1,475	\$ 769	\$ 769	\$ 0	\$(706)
Miscellaneous Revenues	\$ 0	\$ 35,000	\$ 35,000	\$ 0	\$ 35,000
Less 5% Statutory Reduction	\$(158,488)	\$(133,588)	\$(133,588)	\$ 0	\$ 24,900
<b>Subtotal:</b>	<b>\$ 3,011,273</b>	<b>\$ 2,538,179</b>	<b>\$ 2,538,179</b>	<b>\$ 0</b>	<b>\$(473,094)</b>
Fund Balance	\$ 8,221,596	\$ 2,236,856	\$ 4,191,707	\$ 1,954,851	\$(4,029,889)
<b>REVENUES TOTAL:</b>	<b>\$ 11,232,869</b>	<b>\$ 4,775,035</b>	<b>\$ 6,729,886</b>	<b>\$ 1,954,851</b>	<b>\$(4,502,983)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 158,100	\$ 108,100	\$ 108,100	\$ 0	\$(50,000)
Capital Outlay	\$ 8,404,570	\$ 559,000	\$ 2,513,851	\$ 1,954,851	\$(5,890,719)
<b>Subtotal:</b>	<b>\$ 8,562,670</b>	<b>\$ 667,100</b>	<b>\$ 2,621,951</b>	<b>\$ 1,954,851</b>	<b>\$(5,940,719)</b>
Transfers Out	\$ 116,443	\$ 136,235	\$ 136,235	\$ 0	\$ 19,792
Reserves - Capital	\$ 2,553,756	\$ 3,971,700	\$ 3,971,700	\$ 0	\$ 1,417,944
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,232,869</b>	<b>\$ 4,775,035</b>	<b>\$ 6,729,886</b>	<b>\$ 1,954,851</b>	<b>\$(4,502,983)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**180-INMATE WELFARE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 60,800	\$ 70,028	\$ 70,028	\$ 0	\$ 9,228
Miscellaneous Revenues	\$ 252,000	\$ 804,300	\$ 804,300	\$ 0	\$ 552,300
Less 5% Statutory Reduction	\$(3,040)	\$(3,502)	\$(3,502)	\$ 0	\$(462)
<b>Subtotal:</b>	<b>\$ 309,760</b>	<b>\$ 870,826</b>	<b>\$ 870,826</b>	<b>\$ 0</b>	<b>\$ 561,066</b>
Fund Balance	\$ 209,127	\$ 219,999	\$ 219,999	\$ 0	\$ 10,872
<b>REVENUES TOTAL:</b>	<b>\$ 518,887</b>	<b>\$ 1,090,825</b>	<b>\$ 1,090,825</b>	<b>\$ 0</b>	<b>\$ 571,938</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 395,835	\$ 401,510	\$ 401,510	\$ 0	\$ 5,675
Capital Outlay	\$ 1,100	\$ 13,602	\$ 13,602	\$ 0	\$ 12,502
<b>Subtotal:</b>	<b>\$ 396,935</b>	<b>\$ 415,112</b>	<b>\$ 415,112</b>	<b>\$ 0</b>	<b>\$ 18,177</b>
Transfers Out	\$ 53,239	\$ 34,177	\$ 34,177	\$ 0	\$(19,062)
Reserves - Operating	\$ 68,713	\$ 120,720	\$ 120,720	\$ 0	\$ 52,007
Reserves - Stability	\$ 0	\$ 520,816	\$ 520,816	\$ 0	\$ 520,816
<b>EXPENDITURES TOTAL:</b>	<b>\$ 518,887</b>	<b>\$ 1,090,825</b>	<b>\$ 1,090,825</b>	<b>\$ 0</b>	<b>\$ 571,938</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 184 –Road Impact Fee Zone 4

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$63,001 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Neptune Road/Corridor - \$63,001



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 0	\$ 0	\$ 63,001	\$ 63,001	\$ 63,001
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 0	\$ 0	\$ 63,001	\$ 63,001	\$ 63,001
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>	<b>\$ 63,001</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)
<b>REVENUES TOTAL:</b>	<b>\$ 449,902</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(449,902)</b>
<b>EXPENDITURES:</b>					
Reserves - Capital	\$ 449,902	\$ 0	\$ 0	\$ 0	\$(449,902)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 449,902</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(449,902)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 189 – Second Local Option Fuel Tax Fund

#### **Revenues**

- ✓ Transfers In increased \$1.2m to fund two months of Lynx as the last step in the process to fund this service from the Second Local Option Fuel Tax will be fulfilled in FY18.

#### **Expenditures**

- ✓ Operating increased to appropriate funding for road resurfacing to be in line with the approved Strategic Plan for FY18.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,757,208	\$ 8,557,534	\$ 8,557,534	\$ 0	\$(199,674)
<u>Less 5% Statutory Reduction</u>	<u>\$(437,860)</u>	<u>\$(427,877)</u>	<u>\$(427,877)</u>	<u>\$ 0</u>	<u>\$ 9,983</u>
<b>Subtotal:</b>	<b>\$ 8,319,348</b>	<b>\$ 8,129,657</b>	<b>\$ 8,129,657</b>	<b>\$ 0</b>	<b>\$(189,691)</b>
Transfers In	\$ 0	\$ 0	\$ 1,228,107	\$ 1,228,107	\$ 1,228,107
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 1,240,136</u>	<u>\$ 1,240,136</u>	<u>\$ 0</u>	<u>\$ 1,240,136</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 8,319,348</u></b>	<b><u>\$ 9,369,793</u></b>	<b><u>\$ 10,597,900</u></b>	<b><u>\$ 1,228,107</u></b>	<b><u>\$ 2,278,552</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 7,327,909</u>	<u>\$ 8,868,639</u>	<u>\$ 9,118,639</u>	<u>\$ 250,000</u>	<u>\$ 1,790,730</u>
<b>Subtotal:</b>	<b>\$ 7,327,909</b>	<b>\$ 8,868,639</b>	<b>\$ 9,118,639</b>	<b>\$ 250,000</b>	<b>\$ 1,790,730</b>
<u>Reserves - Operating</u>	<u>\$ 991,439</u>	<u>\$ 501,154</u>	<u>\$ 1,479,261</u>	<u>\$ 978,107</u>	<u>\$ 487,822</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 8,319,348</u></b>	<b><u>\$ 9,369,793</u></b>	<b><u>\$ 10,597,900</u></b>	<b><u>\$ 1,228,107</u></b>	<b><u>\$ 2,278,552</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

# DEBT SERVICE FUNDS

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### **Changes Between Stages**

Adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 09/07/2017. A summary of those changes has been included in front of each of the individual Funds.

<b>DEBT SERVICE FUND GROUP</b>					
	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 3,012,707	\$ 3,450,463	\$ 3,450,463	\$ 0	\$ 437,756
Permits, Fees & Special Assessments	\$ 654,698	\$ 649,165	\$ 649,165	\$ 0	\$(5,533)
Intergovernmental Revenue	\$ 2,556,004	\$ 2,029,744	\$ 2,029,744	\$ 0	\$(526,260)
Miscellaneous Revenues	\$ 114,795	\$ 71,221	\$ 71,221	\$ 0	\$(43,574)
Less 5% Statutory Reduction	\$(314,729)	\$(310,029)	\$(310,029)	\$ 0	\$ 4,700
<b>Subtotal:</b>	<b>\$ 6,023,475</b>	<b>\$ 5,890,564</b>	<b>\$ 5,890,564</b>	<b>\$ 0</b>	<b>\$(132,911)</b>
Transfers In	\$ 35,396,159	\$ 34,215,213	\$ 35,740,002	\$ 1,524,789	\$ 343,843
Fund Balance	\$ 46,039,120	\$ 43,596,817	\$ 43,596,817	\$ 0	\$(2,442,303)
<b>REVENUES TOTAL:</b>	<b>\$ 87,458,754</b>	<b>\$ 83,702,594</b>	<b>\$ 85,227,383</b>	<b>\$ 1,524,789</b>	<b>\$(2,231,371)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 57,227	\$ 65,672	\$ 65,672	\$ 0	\$ 8,445
Debt Service	\$ 40,158,726	\$ 36,566,128	\$ 37,068,988	\$ 502,860	\$(3,089,738)
<b>Subtotal:</b>	<b>\$ 40,215,953</b>	<b>\$ 36,631,800</b>	<b>\$ 37,134,660</b>	<b>\$ 502,860</b>	<b>\$(3,081,293)</b>
Transfers Out	\$ 0	\$ 4,751,506	\$ 4,751,506	\$ 0	\$ 4,751,506
Reserves - Debt	\$ 47,242,801	\$ 42,319,288	\$ 43,341,217	\$ 1,021,929	\$(3,901,584)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 87,458,754</b>	<b>\$ 83,702,594</b>	<b>\$ 85,227,383</b>	<b>\$ 1,524,789</b>	<b>\$(2,231,371)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 303,111	\$ 1,207,777	\$ 1,207,777	\$ 0	\$ 904,666
Miscellaneous Revenues	\$ 580	\$ 0	\$ 0	\$ 0	\$(580)
<u>Less 5% Statutory Reduction</u>	<u>\$(15,185)</u>	<u>\$(60,389)</u>	<u>\$(60,389)</u>	<u>\$ 0</u>	<u>\$(45,204)</u>
<b>Subtotal:</b>	<b>\$ 288,506</b>	<b>\$ 1,147,388</b>	<b>\$ 1,147,388</b>	<b>\$ 0</b>	<b>\$ 858,882</b>
<u>Fund Balance</u>	<u>\$ 192,406</u>	<u>\$ 196,433</u>	<u>\$ 196,433</u>	<u>\$ 0</u>	<u>\$ 4,027</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 480,912</u></b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 862,909</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 5,754	\$ 22,140	\$ 22,140	\$ 0	\$ 16,386
<u>Debt Service</u>	<u>\$ 278,725</u>	<u>\$ 281,500</u>	<u>\$ 281,500</u>	<u>\$ 0</u>	<u>\$ 2,775</u>
<b>Subtotal:</b>	<b>\$ 284,479</b>	<b>\$ 303,640</b>	<b>\$ 303,640</b>	<b>\$ 0</b>	<b>\$ 19,161</b>
<u>Reserves - Debt</u>	<u>\$ 196,433</u>	<u>\$ 1,040,181</u>	<u>\$ 1,040,181</u>	<u>\$ 0</u>	<u>\$ 843,748</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 480,912</u></b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 862,909</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 7,000	\$ 0	\$ 0	\$ 0	\$(7,000)
Less 5% Statutory Reduction	\$(350)	\$ 0	\$ 0	\$ 0	\$ 350
<b>Subtotal:</b>	<b>\$ 6,650</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(6,650)</b>
Transfers In	\$ 1,199,000	\$ 0	\$ 0	\$ 0	\$(1,199,000)
Fund Balance	\$ 2,334,100	\$ 2,409,300	\$ 2,409,300	\$ 0	\$ 75,200
<b>REVENUES TOTAL:</b>	<b>\$ 3,539,750</b>	<b>\$ 2,409,300</b>	<b>\$ 2,409,300</b>	<b>\$ 0</b>	<b>\$(1,130,450)</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 1,130,450	\$ 1,183,575	\$ 1,183,575	\$ 0	\$ 53,125
<b>Subtotal:</b>	<b>\$ 1,130,450</b>	<b>\$ 1,183,575</b>	<b>\$ 1,183,575</b>	<b>\$ 0</b>	<b>\$ 53,125</b>
Transfers Out	\$ 0	\$ 43,975	\$ 43,975	\$ 0	\$ 43,975
Reserves - Debt	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,539,750</b>	<b>\$ 2,409,300</b>	<b>\$ 2,409,300</b>	<b>\$ 0</b>	<b>\$(1,130,450)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 300,000	\$ 300,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 4,773	\$ 4,524	\$ 4,524	\$ 0	\$(249)
Less 5% Statutory Reduction	\$(15,239)	\$(15,226)	\$(15,226)	\$ 0	\$ 13
<b>Subtotal:</b>	<b>\$ 289,534</b>	<b>\$ 289,298</b>	<b>\$ 289,298</b>	<b>\$ 0</b>	<b>\$(236)</b>
Transfers In	\$ 643,740	\$ 644,414	\$ 644,414	\$ 0	\$ 674
Fund Balance	\$ 1,508,454	\$ 1,514,767	\$ 1,514,767	\$ 0	\$ 6,313
<b>REVENUES TOTAL:</b>	<b>\$ 2,441,728</b>	<b>\$ 2,448,479</b>	<b>\$ 2,448,479</b>	<b>\$ 0</b>	<b>\$ 6,751</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 926,961	\$ 928,493	\$ 928,493	\$ 0	\$ 1,532
<b>Subtotal:</b>	<b>\$ 926,961</b>	<b>\$ 928,493</b>	<b>\$ 928,493</b>	<b>\$ 0</b>	<b>\$ 1,532</b>
Reserves - Debt	\$ 1,514,767	\$ 1,519,986	\$ 1,519,986	\$ 0	\$ 5,219
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,441,728</b>	<b>\$ 2,448,479</b>	<b>\$ 2,448,479</b>	<b>\$ 0</b>	<b>\$ 6,751</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**210-W 192 PHASE IIC SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 354,698	\$ 349,165	\$ 349,165	\$ 0	\$(5,533)
Miscellaneous Revenues	\$ 1,486	\$ 1,794	\$ 1,794	\$ 0	\$ 308
<u>Less 5% Statutory Reduction</u>	<u>\$(17,809)</u>	<u>\$(17,548)</u>	<u>\$(17,548)</u>	<u>\$ 0</u>	<u>\$ 261</u>
<b>Subtotal:</b>	<b>\$ 338,375</b>	<b>\$ 333,411</b>	<b>\$ 333,411</b>	<b>\$ 0</b>	<b>\$(4,964)</b>
<u>Fund Balance</u>	<u>\$ 428,725</u>	<u>\$ 531,384</u>	<u>\$ 531,384</u>	<u>\$ 0</u>	<u>\$ 102,659</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 767,100</u></b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 97,695</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 335,250</u>	<u>\$ 443,713</u>	<u>\$ 443,713</u>	<u>\$ 0</u>	<u>\$ 108,463</u>
<b>Subtotal:</b>	<b>\$ 335,250</b>	<b>\$ 443,713</b>	<b>\$ 443,713</b>	<b>\$ 0</b>	<b>\$ 108,463</b>
<u>Reserves - Debt</u>	<u>\$ 431,850</u>	<u>\$ 421,082</u>	<u>\$ 421,082</u>	<u>\$ 0</u>	<u>\$(10,768)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 767,100</u></b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 97,695</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 4,345	\$ 4,314	\$ 4,314	\$ 0	\$(31)
<u>Less 5% Statutory Reduction</u>	<u>\$(217)</u>	<u>\$(216)</u>	<u>\$(216)</u>	<u>\$ 0</u>	<u>\$ 1</u>
<b>Subtotal:</b>	<b>\$ 4,128</b>	<b>\$ 4,098</b>	<b>\$ 4,098</b>	<b>\$ 0</b>	<b>\$(30)</b>
Transfers In	\$ 2,861,989	\$ 3,322,171	\$ 3,322,171	\$ 0	\$ 460,182
<u>Fund Balance</u>	<u>\$ 1,448,287</u>	<u>\$ 1,438,135</u>	<u>\$ 1,438,135</u>	<u>\$ 0</u>	<u>\$(10,152)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,314,404</u></b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 450,000</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 2,876,269</u>	<u>\$ 2,876,269</u>	<u>\$ 2,876,269</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 2,876,269</b>	<b>\$ 2,876,269</b>	<b>\$ 2,876,269</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Reserves - Debt</u>	<u>\$ 1,438,135</u>	<u>\$ 1,888,135</u>	<u>\$ 1,888,135</u>	<u>\$ 0</u>	<u>\$ 450,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,314,404</u></b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 450,000</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**234-LTD GO BONDS 2006 SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 659,007	\$ 0	\$ 0	\$ 0	\$(659,007)
Less 5% Statutory Reduction	<u>\$(32,950)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 32,950</u>
<b>Subtotal:</b>	<b>\$ 626,057</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(626,057)</b>
Fund Balance	<u>\$ 1,044,124</u>	<u>\$ 860,075</u>	<u>\$ 860,075</u>	<u>\$ 0</u>	<u>\$(184,049)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,670,181</u></b>	<b><u>\$ 860,075</u></b>	<b><u>\$ 860,075</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(810,106)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 12,514	\$ 0	\$ 0	\$ 0	\$(12,514)
Debt Service	<u>\$ 830,542</u>	<u>\$ 827,444</u>	<u>\$ 827,444</u>	<u>\$ 0</u>	<u>\$(3,098)</u>
<b>Subtotal:</b>	<b>\$ 843,056</b>	<b>\$ 827,444</b>	<b>\$ 827,444</b>	<b>\$ 0</b>	<b>\$(15,612)</b>
Transfers Out	\$ 0	\$ 32,631	\$ 32,631	\$ 0	\$ 32,631
Reserves - Debt	<u>\$ 827,125</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(827,125)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,670,181</u></b>	<b><u>\$ 860,075</u></b>	<b><u>\$ 860,075</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(810,106)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 13,369	\$ 0	\$ 0	\$ 0	\$(13,369)
Less 5% Statutory Reduction	\$(668)	\$ 0	\$ 0	\$ 0	\$ 668
<b>Subtotal:</b>	<b>\$ 12,701</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(12,701)</b>
Transfers In	\$ 5,079,350	\$ 0	\$ 0	\$ 0	\$(5,079,350)
Fund Balance	\$ 4,456,225	\$ 4,548,225	\$ 4,548,225	\$ 0	\$ 92,000
<b>REVENUES TOTAL:</b>	<b>\$ 9,548,276</b>	<b>\$ 4,548,225</b>	<b>\$ 4,548,225</b>	<b>\$ 0</b>	<b>\$(5,000,051)</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 5,000,050	\$ 4,105,225	\$ 4,105,225	\$ 0	\$(894,825)
<b>Subtotal:</b>	<b>\$ 5,000,050</b>	<b>\$ 4,105,225</b>	<b>\$ 4,105,225</b>	<b>\$ 0</b>	<b>\$(894,825)</b>
Transfers Out	\$ 0	\$ 443,000	\$ 443,000	\$ 0	\$ 443,000
Reserves - Debt	\$ 4,548,226	\$ 0	\$ 0	\$ 0	\$(4,548,226)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,548,276</b>	<b>\$ 4,548,225</b>	<b>\$ 4,548,225</b>	<b>\$ 0</b>	<b>\$(5,000,051)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,056,000	\$ 2,029,744	\$ 2,029,744	\$ 0	\$(26,256)
Miscellaneous Revenues	\$ 43,602	\$ 43,802	\$ 43,802	\$ 0	\$ 200
<u>Less 5% Statutory Reduction</u>	<u>\$(102,800)</u>	<u>\$(103,677)</u>	<u>\$(103,677)</u>	<u>\$ 0</u>	<u>\$(877)</u>
<b>Subtotal:</b>	<b>\$ 1,996,802</b>	<b>\$ 1,969,869</b>	<b>\$ 1,969,869</b>	<b>\$ 0</b>	<b>\$(26,933)</b>
Transfers In	\$ 8,175,078	\$ 8,181,272	\$ 8,181,272	\$ 0	\$ 6,194
<u>Fund Balance</u>	<u>\$ 14,533,919</u>	<u>\$ 14,600,678</u>	<u>\$ 14,600,678</u>	<u>\$ 0</u>	<u>\$ 66,759</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 24,705,799</u></b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 46,020</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 10,128,511</u>	<u>\$ 10,113,205</u>	<u>\$ 10,113,205</u>	<u>\$ 0</u>	<u>\$(15,306)</u>
<b>Subtotal:</b>	<b>\$ 10,128,511</b>	<b>\$ 10,113,205</b>	<b>\$ 10,113,205</b>	<b>\$ 0</b>	<b>\$(15,306)</b>
<u>Reserves - Debt</u>	<u>\$ 14,577,288</u>	<u>\$ 14,638,614</u>	<u>\$ 14,638,614</u>	<u>\$ 0</u>	<u>\$ 61,326</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 24,705,799</u></b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 46,020</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 23,299	\$ 0	\$ 0	\$ 0	\$(23,299)
Less 5% Statutory Reduction	<u>\$(1,165)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,165</u>
<b>Subtotal:</b>	<b>\$ 22,134</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(22,134)</b>
Transfers In	\$ 4,191,116	\$ 0	\$ 0	\$ 0	\$(4,191,116)
Fund Balance	<u>\$ 7,766,200</u>	<u>\$ 4,231,900</u>	<u>\$ 4,231,900</u>	<u>\$ 0</u>	<u>\$(3,534,300)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 11,979,450</u></b>	<b><u>\$ 4,231,900</u></b>	<b><u>\$ 4,231,900</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(7,747,550)</u></b>
<b>EXPENDITURES:</b>					
Debt Service	<u>\$ 4,171,075</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,171,075)</u>
<b>Subtotal:</b>	<b>\$ 4,171,075</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,171,075)</b>
Transfers Out	\$ 0	\$ 4,231,900	\$ 4,231,900	\$ 0	\$ 4,231,900
Reserves - Debt	<u>\$ 7,808,375</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(7,808,375)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 11,979,450</u></b>	<b><u>\$ 4,231,900</u></b>	<b><u>\$ 4,231,900</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(7,747,550)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



**238-GO BONDS 2010 SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 2,050,589	\$ 2,242,686	\$ 2,242,686	\$ 0	\$ 192,097
<u>Less 5% Statutory Reduction</u>	<u>\$(102,529)</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$ 0</u>	<u>\$(9,605)</u>
<b>Subtotal:</b>	<b>\$ 1,948,060</b>	<b>\$ 2,130,552</b>	<b>\$ 2,130,552</b>	<b>\$ 0</b>	<b>\$ 182,492</b>
<u>Fund Balance</u>	<u>\$ 1,970,492</u>	<u>\$ 1,824,759</u>	<u>\$ 1,824,759</u>	<u>\$ 0</u>	<u>\$(145,733)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 3,918,552</u></b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 36,759</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 38,959	\$ 43,532	\$ 43,532	\$ 0	\$ 4,573
<u>Debt Service</u>	<u>\$ 2,054,719</u>	<u>\$ 2,053,319</u>	<u>\$ 2,053,319</u>	<u>\$ 0</u>	<u>\$(1,400)</u>
<b>Subtotal:</b>	<b>\$ 2,093,678</b>	<b>\$ 2,096,851</b>	<b>\$ 2,096,851</b>	<b>\$ 0</b>	<b>\$ 3,173</b>
<u>Reserves - Debt</u>	<u>\$ 1,824,874</u>	<u>\$ 1,858,460</u>	<u>\$ 1,858,460</u>	<u>\$ 0</u>	<u>\$ 33,586</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 3,918,552</u></b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 36,759</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 3,758,304	\$ 3,771,426	\$ 3,771,426	\$ 0	\$ 13,122
Fund Balance	\$ 3,248,059	\$ 3,305,313	\$ 3,305,313	\$ 0	\$ 57,254
<b>REVENUES TOTAL:</b>	<b>\$ 7,006,363</b>	<b>\$ 7,076,739</b>	<b>\$ 7,076,739</b>	<b>\$ 0</b>	<b>\$ 70,376</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,701,050	\$ 3,701,176	\$ 3,701,176	\$ 0	\$ 126
<b>Subtotal:</b>	<b>\$ 3,701,050</b>	<b>\$ 3,701,176</b>	<b>\$ 3,701,176</b>	<b>\$ 0</b>	<b>\$ 126</b>
Reserves - Debt	\$ 3,305,313	\$ 3,375,563	\$ 3,375,563	\$ 0	\$ 70,250
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,006,363</b>	<b>\$ 7,076,739</b>	<b>\$ 7,076,739</b>	<b>\$ 0</b>	<b>\$ 70,376</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 500,004	\$ 0	\$ 0	\$ 0	\$(500,004)
Miscellaneous Revenues	\$ 12,139	\$ 12,286	\$ 12,286	\$ 0	\$ 147
<u>Less 5% Statutory Reduction</u>	<u>\$(25,607)</u>	<u>\$(614)</u>	<u>\$(614)</u>	<u>\$ 0</u>	<u>\$ 24,993</u>
<b>Subtotal:</b>	<b>\$ 486,536</b>	<b>\$ 11,672</b>	<b>\$ 11,672</b>	<b>\$ 0</b>	<b>\$(474,864)</b>
Transfers In	\$ 5,059,595	\$ 5,537,209	\$ 5,537,209	\$ 0	\$ 477,614
<u>Fund Balance</u>	<u>\$ 4,046,316</u>	<u>\$ 4,095,416</u>	<u>\$ 4,095,416</u>	<u>\$ 0</u>	<u>\$ 49,100</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 9,592,447</u></b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 51,850</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 5,497,031</u>	<u>\$ 5,480,006</u>	<u>\$ 5,480,006</u>	<u>\$ 0</u>	<u>\$(17,025)</u>
<b>Subtotal:</b>	<b>\$ 5,497,031</b>	<b>\$ 5,480,006</b>	<b>\$ 5,480,006</b>	<b>\$ 0</b>	<b>\$(17,025)</b>
<u>Reserves - Debt</u>	<u>\$ 4,095,416</u>	<u>\$ 4,164,291</u>	<u>\$ 4,164,291</u>	<u>\$ 0</u>	<u>\$ 68,875</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 9,592,447</u></b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 51,850</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,949	\$ 1,967	\$ 1,967	\$ 0	\$ 18
<u>Less 5% Statutory Reduction</u>	<u>\$(97)</u>	<u>\$(98)</u>	<u>\$(98)</u>	<u>\$ 0</u>	<u>\$(1)</u>
<b>Subtotal:</b>	<b>\$ 1,852</b>	<b>\$ 1,869</b>	<b>\$ 1,869</b>	<b>\$ 0</b>	<b>\$ 17</b>
Transfers In	\$ 919,692	\$ 921,563	\$ 921,563	\$ 0	\$ 1,871
<u>Fund Balance</u>	<u>\$ 649,724</u>	<u>\$ 655,772</u>	<u>\$ 655,772</u>	<u>\$ 0</u>	<u>\$ 6,048</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,571,268</u></b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 7,936</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 915,496</u>	<u>\$ 917,488</u>	<u>\$ 917,488</u>	<u>\$ 0</u>	<u>\$ 1,992</u>
<b>Subtotal:</b>	<b>\$ 915,496</b>	<b>\$ 917,488</b>	<b>\$ 917,488</b>	<b>\$ 0</b>	<b>\$ 1,992</b>
<u>Reserves - Debt</u>	<u>\$ 655,772</u>	<u>\$ 661,716</u>	<u>\$ 661,716</u>	<u>\$ 0</u>	<u>\$ 5,944</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,571,268</u></b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 7,936</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 2,253	\$ 2,534	\$ 2,534	\$ 0	\$ 281
Less 5% Statutory Reduction	\$(113)	\$(127)	\$(127)	\$ 0	\$(14)
<b>Subtotal:</b>	<b>\$ 2,140</b>	<b>\$ 2,407</b>	<b>\$ 2,407</b>	<b>\$ 0</b>	<b>\$ 267</b>
Transfers In	\$ 1,687,847	\$ 1,687,581	\$ 1,687,581	\$ 0	\$(266)
Fund Balance	\$ 750,839	\$ 844,694	\$ 844,694	\$ 0	\$ 93,855
<b>REVENUES TOTAL:</b>	<b>\$ 2,440,826</b>	<b>\$ 2,534,682</b>	<b>\$ 2,534,682</b>	<b>\$ 0</b>	<b>\$ 93,856</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 1,596,132	\$ 1,689,988	\$ 1,689,988	\$ 0	\$ 93,856
<b>Subtotal:</b>	<b>\$ 1,596,132</b>	<b>\$ 1,689,988</b>	<b>\$ 1,689,988</b>	<b>\$ 0</b>	<b>\$ 93,856</b>
Reserves - Debt	\$ 844,694	\$ 844,694	\$ 844,694	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,440,826</b>	<b>\$ 2,534,682</b>	<b>\$ 2,534,682</b>	<b>\$ 0</b>	<b>\$ 93,856</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,820,448	\$ 1,381,594	\$ 1,381,594	\$ 0	\$(438,854)
Fund Balance	\$ 1,661,250	\$ 2,325,083	\$ 2,325,083	\$ 0	\$ 663,833
<b>REVENUES TOTAL:</b>	<b>\$ 3,481,698</b>	<b>\$ 3,706,677</b>	<b>\$ 3,706,677</b>	<b>\$ 0</b>	<b>\$ 224,979</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 716,465	\$ 1,375,946	\$ 1,375,946	\$ 0	\$ 659,481
<b>Subtotal:</b>	<b>\$ 716,465</b>	<b>\$ 1,375,946</b>	<b>\$ 1,375,946</b>	<b>\$ 0</b>	<b>\$ 659,481</b>
Reserves - Debt	\$ 2,765,233	\$ 2,330,731	\$ 2,330,731	\$ 0	\$(434,502)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,481,698</b>	<b>\$ 3,706,677</b>	<b>\$ 3,706,677</b>	<b>\$ 0</b>	<b>\$ 224,979</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 4,891,955	\$ 4,891,955	\$ 0	\$ 4,891,955
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 4,891,955</b>	<b>\$ 4,891,955</b>	<b>\$ 0</b>	<b>\$ 4,891,955</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 0	\$ 266,053	\$ 266,053	\$ 0	\$ 266,053
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 266,053</b>	<b>\$ 266,053</b>	<b>\$ 0</b>	<b>\$ 266,053</b>
Reserves - Debt	\$ 0	\$ 4,625,902	\$ 4,625,902	\$ 0	\$ 4,625,902
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 4,891,955</b>	<b>\$ 4,891,955</b>	<b>\$ 0</b>	<b>\$ 4,891,955</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 3,876,028	\$ 3,876,028	\$ 0	\$ 3,876,028
Fund Balance	\$ 0	\$ 214,883	\$ 214,883	\$ 0	\$ 214,883
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 4,090,911</b>	<b>\$ 4,090,911</b>	<b>\$ 0</b>	<b>\$ 4,090,911</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 0	\$ 322,728	\$ 322,728	\$ 0	\$ 322,728
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 322,728</b>	<b>\$ 322,728</b>	<b>\$ 0</b>	<b>\$ 322,728</b>
Reserves - Debt	\$ 0	\$ 3,768,183	\$ 3,768,183	\$ 0	\$ 3,768,183
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 4,090,911</b>	<b>\$ 4,090,911</b>	<b>\$ 0</b>	<b>\$ 4,090,911</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



**Changes Between Stages**

**Fund 246 – Public Improvement Revenue Bond Series 2017**

**Revenues**

- ✓ Transfers In reflects funding of \$1,524,789 to account for debt service payments for the new Office Building at NeoCity.

**Expenditures**

- ✓ Debt Service of \$502,860 provides funding for a payment to be made in April, 2018 and appropriates funds to Reserves for the October 2018 payment.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 0	\$ 1,524,789	\$ 1,524,789	\$ 1,524,789
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,524,789</b>	<b>\$ 1,524,789</b>	<b>\$ 1,524,789</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 0	\$ 0	\$ 502,860	\$ 502,860	\$ 502,860
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 502,860</b>	<b>\$ 502,860</b>	<b>\$ 502,860</b>
Reserves - Debt	\$ 0	\$ 0	\$ 1,021,929	\$ 1,021,929	\$ 1,021,929
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,524,789</b>	<b>\$ 1,524,789</b>	<b>\$ 1,524,789</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

# CAPITAL PROJECTS FUNDS

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### **Changes Between Stages**

Adjustments have been made to the Capital Funds since the Tentative Budget was presented on 09/07/2017. A summary of those changes has been included in front of each of the individual Funds.

<b>CAPITAL PROJECTS FUND GROUP</b>					
	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 29,884,494	\$ 30,118,426	\$ 30,118,426	\$ 0	\$ 233,932
Intergovernmental Revenue	\$ 15,386,961	\$ 0	\$ 0	\$ 0	\$(15,386,961)
Miscellaneous Revenues	\$ 33,697,890	\$ 200,000	\$ 200,000	\$ 0	\$(33,497,890)
Less 5% Statutory Reduction	\$(1,499,119)	\$(1,515,921)	\$(1,515,921)	\$ 0	\$(16,802)
<b>Subtotal:</b>	<b>\$ 77,470,226</b>	<b>\$ 28,802,505</b>	<b>\$ 28,802,505</b>	<b>\$ 0</b>	<b>\$(48,667,721)</b>
Transfers In	\$ 8,504,086	\$ 17,462,946	\$ 17,462,946	\$ 0	\$ 8,958,860
Other Sources	\$ 19,672,830	\$ 7,800,000	\$ 7,800,000	\$ 0	\$(11,872,830)
Fund Balance	\$ 132,165,017	\$ 36,564,936	\$ 115,632,883	\$ 79,067,947	\$(16,532,134)
<b>REVENUES TOTAL:</b>	<b>\$ 237,812,159</b>	<b>\$ 90,630,387</b>	<b>\$ 169,698,334</b>	<b>\$ 79,067,947</b>	<b>\$(68,113,825)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 178,287,957	\$ 39,963,573	\$ 119,031,520	\$ 79,067,947	\$(59,256,437)
Debt Service	\$ 1,836,428	\$ 3,957,494	\$ 3,957,494	\$ 0	\$ 2,121,066
<b>Subtotal:</b>	<b>\$ 180,124,385</b>	<b>\$ 43,921,067</b>	<b>\$ 122,989,014</b>	<b>\$ 79,067,947</b>	<b>\$(57,135,371)</b>
Transfers Out	\$ 22,055,116	\$ 21,871,237	\$ 21,871,237	\$ 0	\$(183,879)
Reserves - Capital	\$ 31,258,167	\$ 20,670,405	\$ 20,670,405	\$ 0	\$(10,587,762)
Reserves - Assigned	\$ 4,374,491	\$ 4,167,678	\$ 4,167,678	\$ 0	\$(206,813)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 237,812,159</b>	<b>\$ 90,630,387</b>	<b>\$ 169,698,334</b>	<b>\$ 79,067,947</b>	<b>\$(68,113,825)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 305 – Deficient Roads Capital

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$1,741,443 to account for funding that will be carried from the prior fiscal year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Judge Property - \$1,741,443

**305-DEFICIENT ROADS CAPITAL SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 1,806,442	\$ 0	\$ 1,741,443	\$ 1,741,443	\$(64,999)
<b>REVENUES TOTAL:</b>	<b>\$ 1,806,442</b>	<b>\$ 0</b>	<b>\$ 1,741,443</b>	<b>\$ 1,741,443</b>	<b>\$(64,999)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 1,806,442	\$ 0	\$ 1,741,443	\$ 1,741,443	\$(64,999)
<b>Subtotal:</b>	<b>\$ 1,806,442</b>	<b>\$ 0</b>	<b>\$ 1,741,443</b>	<b>\$ 1,741,443</b>	<b>\$(64,999)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,806,442</b>	<b>\$ 0</b>	<b>\$ 1,741,443</b>	<b>\$ 1,741,443</b>	<b>\$(64,999)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 306 – Local Option Sales Tax Fund

#### Revenues

- ✓ Fund Balance reflects an increase of \$10,025,281 to account for funding that will be carried from the prior fiscal year to continue/complete project construction.

#### Expenditures

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$10,025,281 for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - ADA Sidewalk Upgrade - \$147,275
  - Big Lake Biscuits - \$115,799
  - Boggy Creek Road Phase 1 - \$17,866
  - Bridge Rehabilitation - \$373,617
  - Bridge Safety Features - \$243,133
  - Concrete Rd Replacement - \$12,770
  - County Sidewalks - \$176,999
  - Courthouse Square Expansion - \$60,000
  - Culvert Upgrades - \$211,383
  - Denn John Extension - \$528,462
  - Diversion Wall FAMRC - \$200,000
  - Eagle Bay Stormwater - \$555,163
  - East Lake Elementary Sidewalk Design – \$22,594
  - Emergency Response Drainage - \$100,264
  - FAMRC - \$504,409
  - Fanny Bass Slough Stormwater Improvements - \$64,469
  - Fleet Vehicle Replacement- \$161,468
  - Hoagland Blvd Phase II - \$149,834
  - Hoagland Blvd Phase III - \$4,336
  - Intersection Safety & Efficiency - \$276,587
  - Judge Property - \$948,687
  - Lake Toho Nutrient Reduction - \$211,000
  - Mac Overstreet Regional Park - \$35,672
  - Mass Transit Preliminary Design - \$750,000
  - Misc ROW Acquisition & Appraisals - \$49,544
  - Pleasant Hill-Hoagland Blvd D3 - \$380,777
  - Road & Bridge Gate Security - \$150,000
  - Shingle Creek Basin Management Plan - \$4,613
  - Sign Truck - \$66,417
  - Sheriff's Office In-House Clinic - \$15,667
  - Storage Facility Traffic Control Devices - \$219,984
  - Stormwater Safety Repairs - \$5,719
  - Traffic Control Equipment - \$152,519
  - Traffic Signal Replacement - \$393,543
  - Training Facility & Shooting - \$2,657,013
  - Welcome Center & History Museum - \$57,698



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 29,884,494	\$ 30,118,426	\$ 30,118,426	\$ 0	\$ 233,932
Miscellaneous Revenues	\$ 97,890	\$ 200,000	\$ 200,000	\$ 0	\$ 102,110
Less 5% Statutory Reduction	<u>\$(1,499,119)</u>	<u>\$(1,515,921)</u>	<u>\$(1,515,921)</u>	\$ 0	<u>\$(16,802)</u>
<b>Subtotal:</b>	<b>\$ 28,483,265</b>	<b>\$ 28,802,505</b>	<b>\$ 28,802,505</b>	<b>\$ 0</b>	<b>\$ 319,240</b>
Transfers In	\$ 0	\$ 1,986,227	\$ 1,986,227	\$ 0	\$ 1,986,227
Fund Balance	<u>\$ 41,193,424</u>	<u>\$ 19,359,076</u>	<u>\$ 29,384,357</u>	<u>\$ 10,025,281</u>	<u>\$(11,809,067)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 69,676,689</u></b>	<b><u>\$ 50,147,808</u></b>	<b><u>\$ 60,173,089</u></b>	<b><u>\$ 10,025,281</u></b>	<b><u>\$(9,503,600)</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 27,192,600	\$ 8,172,705	\$ 18,197,986	\$ 10,025,281	\$(8,994,614)
Debt Service	<u>\$ 1,836,428</u>	<u>\$ 3,957,494</u>	<u>\$ 3,957,494</u>	\$ 0	<u>\$ 2,121,066</u>
<b>Subtotal:</b>	<b>\$ 29,029,028</b>	<b>\$ 12,130,199</b>	<b>\$ 22,155,480</b>	<b>\$ 10,025,281</b>	<b>\$(6,873,548)</b>
Transfers Out	\$ 22,055,116	\$ 21,871,237	\$ 21,871,237	\$ 0	\$(183,879)
Reserves - Capital	<u>\$ 18,592,545</u>	<u>\$ 16,146,372</u>	<u>\$ 16,146,372</u>	\$ 0	<u>\$(2,446,173)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 69,676,689</u></b>	<b><u>\$ 50,147,808</u></b>	<b><u>\$ 60,173,089</u></b>	<b><u>\$ 10,025,281</u></b>	<b><u>\$(9,503,600)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 315 – General Capital Outlay Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$8,556,679 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$\$8,556,679 for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Buenaventura Blvd Widening - \$132,060
  - Carroll ST- JYP to Michigan - \$230,706
  - Commuter Rail - \$430,000
  - Denn John Extension - \$2,771,538
  - Florida Advanced Manufacturing Research Center (FAMRC)- \$115,818
  - Judge Property - \$4,548,245
  - Mac Overstreet Regional Park - \$134,426
  - Old Vineland/Princess Way - \$12,707
  - Poinciana Blvd Phase III - \$181,179

**315-GEN CAP OUTLAY FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Transfers In	\$ 6,271,538	\$ 10,231,900	\$ 10,231,900	\$ 0	\$ 3,960,362
Fund Balance	\$ 30,019,109	\$ 10,584,536	\$ 19,141,215	\$ 8,556,679	\$(10,877,894)
<b>REVENUES TOTAL:</b>	<b>\$ 36,290,647</b>	<b>\$ 20,816,436</b>	<b>\$ 29,373,115</b>	<b>\$ 8,556,679</b>	<b>\$(6,917,532)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 31,916,156	\$ 16,648,758	\$ 25,205,437	\$ 8,556,679	\$(6,710,719)
<b>Subtotal:</b>	<b>\$ 31,916,156</b>	<b>\$ 16,648,758</b>	<b>\$ 25,205,437</b>	<b>\$ 8,556,679</b>	<b>\$(6,710,719)</b>
Reserves - Assigned	\$ 4,374,491	\$ 4,167,678	\$ 4,167,678	\$ 0	\$(206,813)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 36,290,647</b>	<b>\$ 20,816,436</b>	<b>\$ 29,373,115</b>	<b>\$ 8,556,679</b>	<b>\$(6,917,532)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**326-TRANS IMP FEE CAPITAL FUNDS SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
<b>REVENUES TOTAL:</b>	<b>\$ 503,695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(503,695)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 503,695	\$ 0	\$ 0	\$ 0	\$(503,695)
<b>Subtotal:</b>	<b>\$ 503,695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(503,695)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 503,695</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(503,695)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 670,903	\$ 0	\$ 0	\$ 0	\$(670,903)
<b>REVENUES TOTAL:</b>	<b>\$ 670,903</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(670,903)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 641,623	\$ 0	\$ 0	\$ 0	\$(641,623)
<b>Subtotal:</b>	<b>\$ 641,623</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(641,623)</b>
Reserves - Capital	\$ 29,280	\$ 0	\$ 0	\$ 0	\$(29,280)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 670,903</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(670,903)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 328 – Special Purpose Capital Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$14,883,619 for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$14,883,619 and accounts for funds to be received from other local agencies as well as funds that will be carried forward from Fiscal Year 2017 to continue the following projects:
  - Boggy Creek Rd Phase 1 - \$536,733
  - Carroll St-JYP to Michigan - \$2,713,195
  - Celebration Blvd at Waterside Drive - \$398,574
  - Commuter Rail - \$697,752
  - Eagle Bay Stormwater - \$600,000
  - Florida Advanced Manufacturing Research Center – FLEX - \$4,151,517
  - Judge Property - \$5,700,000
  - Poinciana Blvd Phase III - \$47,164
  - Shady Lane - \$3,090
  - Vance Harmon Competition Pool - \$35,594

**328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 15,386,961	\$ 0	\$ 0	\$ 0	\$(15,386,961)
Miscellaneous Revenues	\$ 33,600,000	\$ 0	\$ 0	\$ 0	\$(33,600,000)
<b>Subtotal:</b>	<b>\$ 48,986,961</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(48,986,961)</b>
Other Sources	\$ 0	\$ 7,800,000	\$ 7,800,000	\$ 0	\$ 7,800,000
Fund Balance	\$ 8,000,000	\$ 0	\$ 14,883,619	\$ 14,883,619	\$ 6,883,619
<b>REVENUES TOTAL:</b>	<b>\$ 56,986,961</b>	<b>\$ 7,800,000</b>	<b>\$ 22,683,619</b>	<b>\$ 14,883,619</b>	<b>\$(34,303,342)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 56,986,961	\$ 7,800,000	\$ 22,683,619	\$ 14,883,619	\$(34,303,342)
<b>Subtotal:</b>	<b>\$ 56,986,961</b>	<b>\$ 7,800,000</b>	<b>\$ 22,683,619</b>	<b>\$ 14,883,619</b>	<b>\$(34,303,342)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 56,986,961</b>	<b>\$ 7,800,000</b>	<b>\$ 22,683,619</b>	<b>\$ 14,883,619</b>	<b>\$(34,303,342)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 329 – Sales Tax Revenue Bond Series 2015A Capital

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$6,262,371 for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Florida Advanced Manufacturing Research Center - \$6,262,371



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 49,971,444	\$ 0	\$ 6,262,371	\$ 6,262,371	\$(43,709,073)
<b>REVENUES TOTAL:</b>	<b>\$ 49,971,444</b>	<b>\$ 0</b>	<b>\$ 6,262,371</b>	<b>\$ 6,262,371</b>	<b>\$(43,709,073)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 49,971,444	\$ 0	\$ 6,262,371	\$ 6,262,371	\$(43,709,073)
<b>Subtotal:</b>	<b>\$ 49,971,444</b>	<b>\$ 0</b>	<b>\$ 6,262,371</b>	<b>\$ 6,262,371</b>	<b>\$(43,709,073)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 49,971,444</b>	<b>\$ 0</b>	<b>\$ 6,262,371</b>	<b>\$ 6,262,371</b>	<b>\$(43,709,073)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 331 – Countywide Fire Capital Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$11,598,554 for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased \$11,598,554 to account for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - BVL Fire Station - \$5,325,753
  - Fire Rescue/EMS Training Facility - \$3,368,611
  - Fire/EMS Equipment - \$806,305
  - Overstreet Fire Station - \$16,800
  - Reunion Fire Station - \$65,830
  - Shady Lane Fire Station - \$2,015,255

**331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 2,232,548	\$ 5,244,819	\$ 5,244,819	\$ 0	\$ 3,012,271
Other Sources	\$ 19,672,830	\$ 0	\$ 0	\$ 0	\$(19,672,830)
Fund Balance	\$ 0	\$ 6,621,324	\$ 18,219,878	\$ 11,598,554	\$ 18,219,878
<b>REVENUES TOTAL:</b>	<b><u>\$ 21,905,378</u></b>	<b><u>\$ 11,866,143</u></b>	<b><u>\$ 23,464,697</u></b>	<b><u>\$ 11,598,554</u></b>	<b><u>\$ 1,559,319</u></b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$ 9,269,036	\$ 7,342,110	\$ 18,940,664	\$ 11,598,554	\$ 9,671,628
<b>Subtotal:</b>	<b><u>\$ 9,269,036</u></b>	<b><u>\$ 7,342,110</u></b>	<b><u>\$ 18,940,664</u></b>	<b><u>\$ 11,598,554</u></b>	<b><u>\$ 9,671,628</u></b>
Reserves - Capital	\$ 12,636,342	\$ 4,524,033	\$ 4,524,033	\$ 0	\$(8,112,309)
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 21,905,378</u></b>	<b><u>\$ 11,866,143</u></b>	<b><u>\$ 23,464,697</u></b>	<b><u>\$ 11,598,554</u></b>	<b><u>\$ 1,559,319</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 332 – Public Improvement Revenue Bond Series 2017**

**Revenues**

- ✓ Fund Balance reflects funding of \$26m in anticipation of bond transaction closing in FY17.

**Expenditures**

- ✓ Capital Outlay accounts for funding related to the construction of the new Office Building at NeoCity.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 0	\$ 0	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 0	\$ 0	\$ 26,000,000	\$ 26,000,000	\$ 26,000,000
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>	<b>\$ 26,000,000</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

# ENTERPRISE FUNDS

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### **Changes Between Stages**

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 09/07/2017. A summary of those changes has been included in front of each of the individual Funds.

**ENTERPRISE FUNDS**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 14,605,389	\$ 15,630,935	\$ 15,630,935	\$ 0	\$ 1,025,546
Charges For Services	\$ 18,322,495	\$ 18,463,408	\$ 18,463,408	\$ 0	\$ 140,913
Miscellaneous Revenues	\$ 2,125,700	\$ 179,968	\$ 179,968	\$ 0	\$(1,945,732)
Less 5% Statutory Reduction	\$(1,752,679)	\$(1,713,716)	\$(1,713,716)	\$ 0	\$ 38,963
<b>Subtotal:</b>	<b>\$ 33,300,905</b>	<b>\$ 32,560,595</b>	<b>\$ 32,560,595</b>	<b>\$ 0</b>	<b>\$(740,310)</b>
Fund Balance	\$ 48,450,941	\$ 46,916,331	\$ 49,219,188	\$ 2,302,857	\$ 768,247
<b>REVENUES TOTAL:</b>	<b>\$ 81,751,846</b>	<b>\$ 79,476,926</b>	<b>\$ 81,779,783</b>	<b>\$ 2,302,857</b>	<b>\$ 27,937</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,343,296	\$ 1,415,007	\$ 1,415,007	\$ 0	\$ 71,711
Operating Expenses	\$ 15,503,930	\$ 16,202,177	\$ 16,202,177	\$ 0	\$ 698,247
Capital Outlay	\$ 6,020,794	\$ 4,569,596	\$ 6,872,453	\$ 2,302,857	\$ 851,659
Debt Service	\$ 11,966,519	\$ 11,559,143	\$ 11,559,143	\$ 0	\$(407,376)
<b>Subtotal:</b>	<b>\$ 34,834,539</b>	<b>\$ 33,745,923</b>	<b>\$ 36,048,780</b>	<b>\$ 2,302,857</b>	<b>\$ 1,214,241</b>
Transfers Out	\$ 454,585	\$ 6,535,511	\$ 6,535,511	\$ 0	\$ 6,080,926
Reserves - Operating	\$ 5,380,088	\$ 5,190,605	\$ 5,190,605	\$ 0	\$(189,483)
Reserves - Debt	\$ 12,446,969	\$ 13,124,950	\$ 13,124,950	\$ 0	\$ 677,981
Reserves - Capital	\$ 14,999,830	\$ 6,313,937	\$ 6,313,937	\$ 0	\$(8,685,893)
Reserves - Assigned	\$ 11,870,993	\$ 14,566,000	\$ 14,566,000	\$ 0	\$ 2,695,007
Reserves - Stability	\$ 1,764,842	\$ 0	\$ 0	\$ 0	\$(1,764,842)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 81,751,846</b>	<b>\$ 79,476,926</b>	<b>\$ 81,779,783</b>	<b>\$ 2,302,857</b>	<b>\$ 27,937</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



## Changes Between Stages

### Fund 401 – Solid Waste Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$70,000 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Household Chemical Waste Coverage Structure - \$70,000

**401-SOLID WASTE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 14,605,389	\$ 15,630,935	\$ 15,630,935	\$ 0	\$ 1,025,546
Charges For Services	\$ 3,981,479	\$ 2,906,422	\$ 2,906,422	\$ 0	\$(1,075,057)
Miscellaneous Revenues	\$ 254,698	\$ 162,335	\$ 162,335	\$ 0	\$(92,363)
Less 5% Statutory Reduction	\$(942,078)	\$(934,985)	\$(934,985)	\$ 0	\$ 7,093
<b>Subtotal:</b>	<b>\$ 17,899,488</b>	<b>\$ 17,764,707</b>	<b>\$ 17,764,707</b>	<b>\$ 0</b>	<b>\$(134,781)</b>
Fund Balance	\$ 24,921,152	\$ 26,912,296	\$ 26,982,296	\$ 70,000	\$ 2,061,144
<b>REVENUES TOTAL:</b>	<b>\$ 42,820,640</b>	<b>\$ 44,677,003</b>	<b>\$ 44,747,003</b>	<b>\$ 70,000</b>	<b>\$ 1,926,363</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,283,493	\$ 1,346,104	\$ 1,346,104	\$ 0	\$ 62,611
Operating Expenses	\$ 13,155,267	\$ 13,405,064	\$ 13,405,064	\$ 0	\$ 249,797
Capital Outlay	\$ 121,500	\$ 170,000	\$ 240,000	\$ 70,000	\$ 118,500
<b>Subtotal:</b>	<b>\$ 14,560,260</b>	<b>\$ 14,921,168</b>	<b>\$ 14,991,168</b>	<b>\$ 70,000</b>	<b>\$ 430,908</b>
Transfers Out	\$ 375,933	\$ 6,435,290	\$ 6,435,290	\$ 0	\$ 6,059,357
Reserves - Operating	\$ 3,693,372	\$ 4,768,396	\$ 4,768,396	\$ 0	\$ 1,075,024
Reserves - Capital	\$ 12,320,082	\$ 3,986,149	\$ 3,986,149	\$ 0	\$(8,333,933)
Reserves - Assigned	\$ 11,870,993	\$ 14,566,000	\$ 14,566,000	\$ 0	\$ 2,695,007
<b>EXPENDITURES TOTAL:</b>	<b>\$ 42,820,640</b>	<b>\$ 44,677,003</b>	<b>\$ 44,747,003</b>	<b>\$ 70,000</b>	<b>\$ 1,926,363</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**407-OSCEOLA PARKWAY SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 14,341,016	\$ 15,556,986	\$ 15,556,986	\$ 0	\$ 1,215,970
Miscellaneous Revenues	\$ 2,383	\$ 17,633	\$ 17,633	\$ 0	\$ 15,250
Less 5% Statutory Reduction	\$(717,170)	\$(778,731)	\$(778,731)	\$ 0	\$(61,561)
<b>Subtotal:</b>	<b>\$ 13,626,229</b>	<b>\$ 14,795,888</b>	<b>\$ 14,795,888</b>	<b>\$ 0</b>	<b>\$ 1,169,659</b>
Fund Balance	\$ 9,821,808	\$ 9,030,160	\$ 9,030,160	\$ 0	\$(791,648)
<b>REVENUES TOTAL:</b>	<b>\$ 23,448,037</b>	<b>\$ 23,826,048</b>	<b>\$ 23,826,048</b>	<b>\$ 0</b>	<b>\$ 378,011</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 59,803	\$ 68,903	\$ 68,903	\$ 0	\$ 9,100
Operating Expenses	\$ 2,348,663	\$ 2,797,113	\$ 2,797,113	\$ 0	\$ 448,450
Capital Outlay	\$ 190,000	\$ 4,399,596	\$ 4,399,596	\$ 0	\$ 4,209,596
Debt Service	\$ 10,097,900	\$ 9,090,524	\$ 9,090,524	\$ 0	\$(1,007,376)
<b>Subtotal:</b>	<b>\$ 12,696,366</b>	<b>\$ 16,356,136</b>	<b>\$ 16,356,136</b>	<b>\$ 0</b>	<b>\$ 3,659,770</b>
Transfers Out	\$ 78,652	\$ 100,221	\$ 100,221	\$ 0	\$ 21,569
Reserves - Operating	\$ 1,686,716	\$ 422,209	\$ 422,209	\$ 0	\$(1,264,507)
Reserves - Debt	\$ 4,541,713	\$ 4,619,694	\$ 4,619,694	\$ 0	\$ 77,981
Reserves - Capital	\$ 2,679,748	\$ 2,327,788	\$ 2,327,788	\$ 0	\$(351,960)
Reserves - Stability	\$ 1,764,842	\$ 0	\$ 0	\$ 0	\$(1,764,842)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 23,448,037</b>	<b>\$ 23,826,048</b>	<b>\$ 23,826,048</b>	<b>\$ 0</b>	<b>\$ 378,011</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 408 – Poinciana Parkway**

**Revenues**

- ✓ Fund Balance reflects an increase of \$2,232,857 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

**Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2017 to continue the following project:
  - Poinciana Parkway - \$2,232,857

**408-POINCIANA PARKWAY SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,868,619	\$ 0	\$ 0	\$ 0	\$(1,868,619)
Less 5% Statutory Reduction	<u>\$(93,431)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 93,431</u>
<b>Subtotal:</b>	<b>\$ 1,775,188</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,775,188)</b>
Fund Balance	<u>\$ 13,707,981</u>	<u>\$ 10,973,875</u>	<u>\$ 13,206,732</u>	<u>\$ 2,232,857</u>	<u>\$(501,249)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 15,483,169</u></b>	<b><u>\$ 10,973,875</u></b>	<b><u>\$ 13,206,732</u></b>	<b><u>\$ 2,232,857</u></b>	<b><u>\$(2,276,437)</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 5,709,294	\$ 0	\$ 2,232,857	\$ 2,232,857	\$(3,476,437)
Debt Service	<u>\$ 1,868,619</u>	<u>\$ 2,468,619</u>	<u>\$ 2,468,619</u>	<u>\$ 0</u>	<u>\$ 600,000</u>
<b>Subtotal:</b>	<b>\$ 7,577,913</b>	<b>\$ 2,468,619</b>	<b>\$ 4,701,476</b>	<b>\$ 2,232,857</b>	<b>\$(2,876,437)</b>
Reserves - Debt	<u>\$ 7,905,256</u>	<u>\$ 8,505,256</u>	<u>\$ 8,505,256</u>	<u>\$ 0</u>	<u>\$ 600,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 15,483,169</u></b>	<b><u>\$ 10,973,875</u></b>	<b><u>\$ 13,206,732</u></b>	<b><u>\$ 2,232,857</u></b>	<b><u>\$(2,276,437)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

# INTERNAL SERVICE FUNDS

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### **Changes Between Stages**

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 09/07/2017. A summary of those changes has been included in front of each of the individual Funds.

**INTERNAL SERVICE**

	FY17 Adopted Budget:	FY18 Tentative Budget:	FY18 Recommended Final Budget:	* Variance:	FY18 minus FY17:
<b>REVENUES:</b>					
Charges For Services	\$ 32,204,740	\$ 35,176,380	\$ 35,254,274	\$ 77,894	\$ 3,049,534
Miscellaneous Revenues	\$ 35,077	\$ 0	\$ 0	\$ 0	\$(35,077)
Less 5% Statutory Reduction	\$(1,023)	\$ 0	\$ 0	\$ 0	\$ 1,023
<b>Subtotal:</b>	<b>\$ 32,238,794</b>	<b>\$ 35,176,380</b>	<b>\$ 35,254,274</b>	<b>\$ 77,894</b>	<b>\$ 3,015,480</b>
Transfers In	\$ 679,537	\$ 169,257	\$ 169,257	\$ 0	\$(510,280)
Fund Balance	\$ 20,129,334	\$ 19,798,898	\$ 20,290,791	\$ 491,893	\$ 161,457
<b>REVENUES TOTAL:</b>	<b>\$ 53,047,665</b>	<b>\$ 55,144,535</b>	<b>\$ 55,714,322</b>	<b>\$ 569,787</b>	<b>\$ 2,666,657</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,375,568	\$ 1,614,508	\$ 1,614,508	\$ 0	\$ 238,940
Operating Expenses	\$ 28,273,549	\$ 30,392,902	\$ 30,511,703	\$ 118,801	\$ 2,238,154
Capital Outlay	\$ 1,043,721	\$ 11,300	\$ 503,193	\$ 491,893	\$(540,528)
<b>Subtotal:</b>	<b>\$ 30,692,838</b>	<b>\$ 32,018,710</b>	<b>\$ 32,629,404</b>	<b>\$ 610,694</b>	<b>\$ 1,936,566</b>
Transfers Out	\$ 439,874	\$ 493,633	\$ 493,633	\$ 0	\$ 53,759
Reserves - Operating	\$ 192,543	\$ 296,544	\$ 296,544	\$ 0	\$ 104,001
Reserves - Capital	\$ 3,969	\$ 0	\$ 0	\$ 0	\$(3,969)
Reserves - Claims	\$ 21,718,441	\$ 22,335,648	\$ 22,294,741	\$(40,907)	\$ 576,300
<b>EXPENDITURES TOTAL:</b>	<b>\$ 53,047,665</b>	<b>\$ 55,144,535</b>	<b>\$ 55,714,322</b>	<b>\$ 569,787</b>	<b>\$ 2,666,657</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



**Changes Between Stages**

**Fund 501 – Workers Comp Internal Service Fund**

**Revenues**

- ✓ Charges for Services reflect an increase of \$56,589 as a result of adjustments to Personal Services in various Funds.

**Expenditures**

- Reserves – Claims increased \$56,589 in accordance with the Budget Policy.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,216,811	\$ 3,964,864	\$ 4,021,453	\$ 56,589	\$ 804,642
Miscellaneous Revenues	\$ 14,617	\$ 0	\$ 0	\$ 0	\$(14,617)
<b>Subtotal:</b>	<b>\$ 3,231,428</b>	<b>\$ 3,964,864</b>	<b>\$ 4,021,453</b>	<b>\$ 56,589</b>	<b>\$ 790,025</b>
Fund Balance	\$ 7,596,740	\$ 7,628,053	\$ 7,628,053	\$ 0	\$ 31,313
<b>REVENUES TOTAL:</b>	<b>\$ 10,828,168</b>	<b>\$ 11,592,917</b>	<b>\$ 11,649,506</b>	<b>\$ 56,589</b>	<b>\$ 821,338</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 71,791	\$ 73,948	\$ 73,948	\$ 0	\$ 2,157
Operating Expenses	\$ 1,589,773	\$ 2,100,994	\$ 2,100,994	\$ 0	\$ 511,221
<b>Subtotal:</b>	<b>\$ 1,661,564</b>	<b>\$ 2,174,942</b>	<b>\$ 2,174,942</b>	<b>\$ 0</b>	<b>\$ 513,378</b>
Transfers Out	\$ 225,953	\$ 236,713	\$ 236,713	\$ 0	\$ 10,760
Reserves - Operating	\$ 25,584	\$ 46,050	\$ 46,050	\$ 0	\$ 20,466
Reserves - Claims	\$ 8,915,067	\$ 9,135,212	\$ 9,191,801	\$ 56,589	\$ 276,734
<b>EXPENDITURES TOTAL:</b>	<b>\$ 10,828,168</b>	<b>\$ 11,592,917</b>	<b>\$ 11,649,506</b>	<b>\$ 56,589</b>	<b>\$ 821,338</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,965,239	\$ 4,674,123	\$ 4,674,123	\$ 0	\$ 708,884
<b>Subtotal:</b>	<b>\$ 3,965,239</b>	<b>\$ 4,674,123</b>	<b>\$ 4,674,123</b>	<b>\$ 0</b>	<b>\$ 708,884</b>
Fund Balance	\$ 2,502,425	\$ 2,766,337	\$ 2,766,337	\$ 0	\$ 263,912
<b>REVENUES TOTAL:</b>	<b>\$ 6,467,664</b>	<b>\$ 7,440,460</b>	<b>\$ 7,440,460</b>	<b>\$ 0</b>	<b>\$ 972,796</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 71,788	\$ 73,952	\$ 73,952	\$ 0	\$ 2,164
Operating Expenses	\$ 3,869,631	\$ 3,898,818	\$ 3,898,818	\$ 0	\$ 29,187
<b>Subtotal:</b>	<b>\$ 3,941,419</b>	<b>\$ 3,972,770</b>	<b>\$ 3,972,770</b>	<b>\$ 0</b>	<b>\$ 31,351</b>
Transfers Out	\$ 0	\$ 51,301	\$ 51,301	\$ 0	\$ 51,301
Reserves - Operating	\$ 41,892	\$ 38,908	\$ 38,908	\$ 0	\$(2,984)
Reserves - Claims	\$ 2,484,353	\$ 3,377,481	\$ 3,377,481	\$ 0	\$ 893,128
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,467,664</b>	<b>\$ 7,440,460</b>	<b>\$ 7,440,460</b>	<b>\$ 0</b>	<b>\$ 972,796</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 503 – Dental Insurance Internal Service Fund**

**Revenues**

- ✓ Charges for Services reflect an increase of \$294 due to an additional Full Time Equivalent position to support Homelessness initiatives.

**Expenditures**

- ✓ Reserves – Claims increased \$294 in accordance with the Budget Policy.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 726,562	\$ 920,568	\$ 920,862	\$ 294	\$ 194,300
<b>Subtotal:</b>	<b>\$ 726,562</b>	<b>\$ 920,568</b>	<b>\$ 920,862</b>	<b>\$ 294</b>	<b>\$ 194,300</b>
Fund Balance	\$ 460,955	\$ 568,625	\$ 568,625	\$ 0	\$ 107,670
<b>REVENUES TOTAL:</b>	<b>\$ 1,187,517</b>	<b>\$ 1,489,193</b>	<b>\$ 1,489,487</b>	<b>\$ 294</b>	<b>\$ 301,970</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 54,682	\$ 54,317	\$ 54,317	\$ 0	\$(365)
Operating Expenses	\$ 909,177	\$ 909,244	\$ 909,244	\$ 0	\$ 67
<b>Subtotal:</b>	<b>\$ 963,859</b>	<b>\$ 963,561</b>	<b>\$ 963,561</b>	<b>\$ 0</b>	<b>\$(298)</b>
Transfers Out	\$ 1,908	\$ 12,841	\$ 12,841	\$ 0	\$ 10,933
Reserves - Operating	\$ 5,784	\$ 6,765	\$ 6,765	\$ 0	\$ 981
Reserves - Claims	\$ 215,966	\$ 506,026	\$ 506,320	\$ 294	\$ 290,354
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,187,517</b>	<b>\$ 1,489,193</b>	<b>\$ 1,489,487</b>	<b>\$ 294</b>	<b>\$ 301,970</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 504 – Health Insurance Internal Service Fund

#### **Revenues**

- ✓ Charges for Services reflect an increase of \$15,632 due to an additional Full Time Equivalent position to support Homelessness initiatives.

#### **Expenditures**

- ✓ Operating Expenses increased \$118,801 as a result of updated rates for the Stop Loss Renewal.
- ✓ Reserves – Claims decreased \$103,169 in accordance with the Budget Policy.

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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 20,288,534	\$ 21,704,516	\$ 21,720,148	\$ 15,632	\$ 1,431,614
Miscellaneous Revenues	\$ 20,460	\$ 0	\$ 0	\$ 0	\$(20,460)
<u>Less 5% Statutory Reduction</u>	<u>\$(1,023)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 1,023</u>
<b>Subtotal:</b>	<b>\$ 20,307,971</b>	<b>\$ 21,704,516</b>	<b>\$ 21,720,148</b>	<b>\$ 15,632</b>	<b>\$ 1,412,177</b>
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 8,329,843</u>	<u>\$ 8,287,845</u>	<u>\$ 8,287,845</u>	<u>\$ 0</u>	<u>\$(41,998)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 28,637,814</u></b>	<b><u>\$ 29,992,361</u></b>	<b><u>\$ 30,007,993</u></b>	<b><u>\$ 15,632</u></b>	<b><u>\$ 1,370,179</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 55,826	\$ 55,449	\$ 55,449	\$ 0	\$(377)
<u>Operating Expenses</u>	<u>\$ 18,654,158</u>	<u>\$ 20,664,296</u>	<u>\$ 20,783,097</u>	<u>\$ 118,801</u>	<u>\$ 2,128,939</u>
<b>Subtotal:</b>	<b>\$ 18,709,984</b>	<b>\$ 20,719,745</b>	<b>\$ 20,838,546</b>	<b>\$ 118,801</b>	<b>\$ 2,128,562</b>
Transfers Out	\$ 116,425	\$ 141,607	\$ 141,607	\$ 0	\$ 25,182
Reserves - Operating	\$ 24,802	\$ 191,186	\$ 191,186	\$ 0	\$ 166,384
<u>Reserves - Claims</u>	<u>\$ 9,786,603</u>	<u>\$ 8,939,823</u>	<u>\$ 8,836,654</u>	<u>\$(103,169)</u>	<u>\$(949,949)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 28,637,814</u></b>	<b><u>\$ 29,992,361</u></b>	<b><u>\$ 30,007,993</u></b>	<b><u>\$ 15,632</u></b>	<b><u>\$ 1,370,179</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

**Changes Between Stages**

**Fund 505 – Life, LTD. Vol. Life Internal Service Fund**

**Revenues**

- ✓ Charges for Services reflect an increase of \$5,379 as a result of adjustments to Personal Services in various Funds.

**Expenditures**

- ✓ Reserves – Claims increased \$5,379 in accordance with the Budget Policy.



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

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 535,150	\$ 486,634	\$ 492,013	\$ 5,379	\$(43,137)
<b>Subtotal:</b>	<b>\$ 535,150</b>	<b>\$ 486,634</b>	<b>\$ 492,013</b>	<b>\$ 5,379</b>	<b>\$(43,137)</b>
Fund Balance	\$ 485,783	\$ 548,038	\$ 548,038	\$ 0	\$ 62,255
<b>REVENUES TOTAL:</b>	<b>\$ 1,020,933</b>	<b>\$ 1,034,672</b>	<b>\$ 1,040,051</b>	<b>\$ 5,379</b>	<b>\$ 19,118</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 54,682	\$ 54,317	\$ 54,317	\$ 0	\$(365)
Operating Expenses	\$ 555,738	\$ 555,805	\$ 555,805	\$ 0	\$ 67
<b>Subtotal:</b>	<b>\$ 610,420</b>	<b>\$ 610,122</b>	<b>\$ 610,122</b>	<b>\$ 0</b>	<b>\$(298)</b>
Transfers Out	\$ 80,426	\$ 33,809	\$ 33,809	\$ 0	\$(46,617)
Reserves - Operating	\$ 13,635	\$ 13,635	\$ 13,635	\$ 0	\$ 0
Reserves - Claims	\$ 316,452	\$ 377,106	\$ 382,485	\$ 5,379	\$ 66,033
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,020,933</b>	<b>\$ 1,034,672</b>	<b>\$ 1,040,051</b>	<b>\$ 5,379</b>	<b>\$ 19,118</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)

## Changes Between Stages

### Fund 510 – Fleet Internal Service Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$491,893 to account for revised funding that will be carried forward from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$491,893 and accounts for funds that will be carried from Fiscal Year 2017 to continue with the following projects:
  - DPF Diesel Fuel Additive Pumps - \$40,382
  - Enclosure of Fleet Bays - \$25,000
  - Fleet Maintenance Facility Upgrade - \$30,000
  - Fleet Vehicle Replacement - \$46,511
  - Replacement of Storage Tanks St. Cloud Road and Bridge Facility - \$350,000

**510-FLEET INTERNAL SERVICE FUND SUMMARY**

	<b>FY17 Adopted Budget:</b>	<b>FY18 Tentative Budget:</b>	<b>FY18 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY18 minus FY17:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,472,444	\$ 3,425,675	\$ 3,425,675	\$ 0	\$(46,769)
<b>Subtotal:</b>	<b>\$ 3,472,444</b>	<b>\$ 3,425,675</b>	<b>\$ 3,425,675</b>	<b>\$ 0</b>	<b>\$(46,769)</b>
Transfers In	\$ 679,537	\$ 169,257	\$ 169,257	\$ 0	\$(510,280)
Fund Balance	\$ 753,588	\$ 0	\$ 491,893	\$ 491,893	\$(261,695)
<b>REVENUES TOTAL:</b>	<b>\$ 4,905,569</b>	<b>\$ 3,594,932</b>	<b>\$ 4,086,825</b>	<b>\$ 491,893</b>	<b>\$(818,744)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,066,799	\$ 1,302,525	\$ 1,302,525	\$ 0	\$ 235,726
Operating Expenses	\$ 2,695,072	\$ 2,263,745	\$ 2,263,745	\$ 0	\$(431,327)
Capital Outlay	\$ 1,043,721	\$ 11,300	\$ 503,193	\$ 491,893	\$(540,528)
<b>Subtotal:</b>	<b>\$ 4,805,592</b>	<b>\$ 3,577,570</b>	<b>\$ 4,069,463</b>	<b>\$ 491,893</b>	<b>\$(736,129)</b>
Transfers Out	\$ 15,162	\$ 17,362	\$ 17,362	\$ 0	\$ 2,200
Reserves - Operating	\$ 80,846	\$ 0	\$ 0	\$ 0	\$(80,846)
Reserves - Capital	\$ 3,969	\$ 0	\$ 0	\$ 0	\$(3,969)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,905,569</b>	<b>\$ 3,594,932</b>	<b>\$ 4,086,825</b>	<b>\$ 491,893</b>	<b>\$(818,744)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY18 Recommended Final - FY18 Tentative)



**OSCEOLA COUNTY**  
**Office of Management & Budget**  
1 Courthouse Square, Suite 2100  
Kissimmee, FL 34741  
(407) 742-1800

*Sharon Chauharjasingh, OMB Director*

**TO:** Honorable Chair and County Commissioners

**THROUGH:** Donald S. Fisher, County Manager  
Beth A. Knight, Deputy County Manager  
Donna L. Renberg, Assistant County Manager

**FROM:** Sharon Chauharjasingh, OMB Director

**DATE:** September 18, 2017

**RE:** Proposed FY18 Osceola County Organizational Chart

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In accordance with Chapter One of the Administrative Code, Section 1.2, please find attached the proposed FY18 Osceola County Organizational Chart which provides for 1475.8 Full Time Equivalent positions.

# 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