

# RECOMMENDED FINAL BUDGET

FISCAL YEAR 2019



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**TO:** Honorable Chair and County Commissioners

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

**FROM:** Sharon Chauharjasingh, OMB Director

**DATE:** September 13, 2018

**RE:** Fiscal Year 2019 (FY19) Recommended Final Budget

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The preparation of the FY19 budget, that began many months ago, concludes September 17, 2018 with the Final Public Hearing. Although it has been mentioned throughout the budget process, staff would like to once again express appreciation, to all of our partners (the Ninth Judicial Circuit Court, Constitutional Officers, the County Attorney, Commission Auditor, etc.) and the County Departments for their efforts to present a Budget that maintains service levels. Additionally, the efforts of the OMB staff that worked many long hours to prepare the documents for each stage throughout the process is much appreciated. Through the leadership of the Board and efforts of our partners, we are able to submit a budget for Fiscal Year 2019 that continues to provide necessary services to the citizens at the same millage rates.

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 #18-119R as included in the agenda package must reflect the budget formally approved by the Board at the First Public Hearing on September 6, 2018. This corresponds to what was advertised and begins the discussion when the Second Public Hearing is called to order. Also included in the book, however, is a revised version. The Recommended Final Budget - Resolution #18-119R (with Schedule A) 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 FY19 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 these items 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 an increase of \$3.5m from the Tentative Budget due to the following reasons:

- ✓ Other Sources increased \$7,000 to allocate grant funding for Franklin Friends in Animal Services. Fund Balance increased to carry forward ongoing tasks/maintenance and capital projects.

- ✓ Operating Expenses increased due to a re-budget for a roof replacement at the Sheriff's Fleet Building which was delayed due to lack of supply and roofers. Also included are repairs at Animal Services, ongoing Professional Services, and funds associated with a Lift Station for the Marydia Community Center.
- ✓ Capital Outlay increased due to carry forwards to continue projects in the new year without interruption, such as the Jail Tile Encapsulation and Drainage Improvements, IT projects for Building Maintenance, Road & Bridge and Spillman, Bridge Repairs, and Animal Services Kennel Heating, to name a few.
- ✓ Grants & Aids do not reflect a variance from the Tentative but as directed by the Board at the September 6<sup>th</sup> TRIM Public Hearing meeting, \$200,000 has been allocated for the YMCA afterschool program with an offsetting reduction to the Community Services Grants.
- ✓ Reserves were adjusted in accordance with Budget Policy

**SPECIAL REVENUE FUNDS:** The following Special Revenue Funds are recommended to increase the Fund Balance with offsetting increases to Operating and Capital for carry forward professional services, maintenance and capital projects into the new fiscal year without interruption. Each individual Fund in the book provides a detail for the following:

- Fund 102 – Transportation Trust Fund: \$442,237
- Fund 104 – Tourist Development Tax Fund: \$17,643,837
- Fund 107 – Library Fund: \$364,325
- Fund 113 – Buenaventura Lakes MSBU Fund: \$40,796
- Fund 115 – Court Facilities Fund: \$306,046
- Fund 125 – Environmental Land Maintenance Fund: \$552,721
- Fund 134 – Countywide Fire Fund: \$220,844
- Fund 141 – Boating Improvement Fund: \$240,851
- Fund 142 – Mobility Fee East Zone: \$2,591,041
- Fund 143 – Mobility Fee West Zone: \$5,464,033
- Fund 146 – TDT RIDA Convention Center Phase II Fund - \$560,776
- Fund 148 – Building Fund: \$1,305,063
- Fund 150 – West 192 Development Authority Fund: \$252,063
- Fund 154 – Constitutional Gas Tax Fund: \$338,457
- Fund 155 – West 192 MSBU Fund: \$86,360
- Fund 158 – Intergovernmental Radio Communications Fund: \$1,057,339
- Fund 177 – Fire Impact Fee Fund: \$97,344
- Fund 178 – Parks Impact Fee Fund: \$2,335,631
- Fund 184 – Road Impact Fee Zone 4 Fund: \$4,548
- Fund 189 – Second Local Option Fuel Tax Fund: \$2,771,538

Additionally, in Fund 156 – Federal and State Grants Fund, staff is recommending adjustments resulting in an increase in Intergovernmental Revenue of \$33.9m from the Tentative Budget and appropriated as follows:

- ✓ Operating decreased \$10,436 based on the actual VOCA grant award.
- ✓ The remaining amount of \$33,992,588 is appropriated to Capital Outlay to re-establish grant funding for projects that will be carried forward from FY18 to the new fiscal year as detailed in the attachment.

**DEBT SERVICE FUNDS:** There are no changes recommended from the Tentative Budget.

**CAPITAL PROJECT FUNDS:** The following Capital Project Funds are recommended to increase the Fund Balance to carry forward projects as detailed within each Fund into the new fiscal year without interruption:

- *Fund 306 – Local Infrastructure Sales Surtax Fund: \$6,782,419*
- *Fund 315 – General Capital Outlay Fund: \$29,674,613*
- *Fund 328 – Special Purpose Capital Fund: \$26,224,757*
- *Fund 329 – Sales Tax Revenue Bond Series 2015A Fund: \$963,532*
- *Fund 331 – Countywide Fire Capital Fund: \$6,900,428*
- *Fund 332 – Public Improvement Revenue Bonds Series 2017 Fund: \$23,211,534*

**ENTERPRISE FUNDS:** The following Enterprise Funds are recommended to increase the Fund Balance to carry forward projects as indicated within each Fund in the book into the new fiscal year without interruption as well as an additional adjustment to Osceola Parkway.

- *Fund 401 – Solid Waste Fund: \$10,000*
- *Fund 407 – Osceola Parkway Fund: Fund Balance increased \$4.9m for a capital project as well as an increase in Professional Services associated with an agreement for an Investment Grade Toll & Revenue Study.*

**INTERNAL SERVICE FUNDS:** Only *Fund 510 – Fleet Maintenance Internal Service Fund* had any adjustments from the Tentative Budget. This was due to an increase in Fund Balance of \$15,000 to carry forward a capital project for continuation into the next Fiscal Year:

**CONCLUSION:**

The overall impact of the recommended changes is an increase of \$172,897,286 to a Countywide budget of \$1,169,289,994 which is primarily due to ongoing grants and projects and thus appropriated to Operating and Capital Outlay. 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 and recommends approval.

# OVERVIEW

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## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	311,035,129	311,035,129	0
010-Designated Ad Valorem Tax	10,513,964	10,513,964	0
101-TDT RIDA Tax Bond 2012 Project	8,077,393	8,077,393	0
102-Transportation Trust Fund	23,188,643	23,188,643	0
103-Drug Abuse Treatment Fund	69,012	69,012	0
104-Tourist Development Tax Fund	93,487,509	93,487,509	0
105-Fifth Cent Tourist Development Tax Fund	27,276,309	27,276,309	0
106-Sixth Cent Tourist Development Tax Fund	13,575,391	13,575,391	0
107-Library District Fund	11,239,454	11,239,454	0
109-Law Enforcement Trust Fund	429,567	429,567	0
111-SHIP State Housing Initiative Program	3,964,704	3,964,704	0
112-Emergency(911)Communications	2,603,560	2,603,560	0
113-Buenaventura Lakes MSBU	40,796	40,796	0
115-Court Facilities Fund	11,627,381	11,627,381	0
118-Homeless Prevention & Rapid Rehousing	225,706	225,706	0
122-NEIGHBORHOOD STABIL PROGRAM 3	372,735	372,735	0
125-Environmental Land Maintenance	2,680,446	2,680,446	0
128-Subdivision Pond MSBU	931,259	931,259	0
129-Street Lighting MSBU	400,191	400,191	0
130-Court Related Technology Fund	1,360,553	1,360,553	0
134-Countywide Fire Fund	92,036,383	92,036,383	0
137-HOME Fund	1,308,855	1,308,855	0
139-Criminal Justice Training	64,766	64,766	0
141-Boating Improvement Fund	617,273	617,273	0
142 - Mobility Fee East Zone	5,217,321	5,217,321	0
143 - Mobility Fee West Zone	13,540,654	13,540,654	0
145 - Red Light Cameras	640,300	640,300	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	694,098	694,098	0
148-Building Fund	22,366,337	22,366,337	0
149-East 192 CRA	1,054,213	1,054,213	0
150-West 192 Development Authority	6,489,717	6,489,717	0
151-CDBG Fund	1,804,561	1,804,561	0
152-Muni Svcs Tax Units MSTU Fund	1,474,043	1,474,043	0
153-Muni Svcs Benefit Units MSBU Fund	84,518	84,518	0
154-Constitutional Gas Tax Fund	9,665,589	9,665,589	0
155-West 192 MSBU Phase I	4,706,202	4,706,202	0
156-Federal And State Grants Fund	51,420,234	51,420,234	0
158-Intergovernmental Radio Communications	4,071,515	4,071,515	0
168-Section 8 Fund	16,689,312	16,689,312	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
177-Fire Impact Fee Fund	1,217,938	1,217,938	0
178-Parks Impact Fee Fund	8,595,286	8,595,286	0
180-Inmate Welfare Fund	1,857,745	1,857,745	0
184-Road Impact Fee Zone 4	4,548	4,548	0
187-Road Impact Fee Poinciana Overlay	435,518	435,518	0
189 - Second Local Option Fuel Tax Fund	16,397,396	16,397,396	0
201-Limited GO Refunding Bonds, Series 2015	2,210,454	2,210,454	0
202-D/S Sales Tax Rev 2009	1,181,750	1,181,750	0
204-TDT Tax Bonds Series 2012	2,448,211	2,448,211	0
210-W 192 Phase IIC	749,170	749,170	0
211 - Sales Tax Revenue Bonds Series 2015A	5,227,443	5,227,443	0
234-Ltd GO Bonds 2006	0	0	0
236-Capital Improvement Bond Series 2009	24,915,245	24,915,245	0
237-Sales Tax Ref Rev Bonds Series 2010	0	0	0
238-GO Bonds 2010	3,989,005	3,989,005	0
239-Infra S Tax Rev Refunding 2011	7,147,988	7,147,988	0
240-TDT Ref & Imp 2012 Debt Svc	9,714,173	9,714,173	0
241-Infrastructure Sales Surtax Series 2015	1,641,584	1,641,584	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	3,794,682	3,794,682	0
243-DS TDT Rev Bond Series 2016	3,712,629	3,712,629	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	9,434,549	9,434,549	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,795,050	7,795,050	0
246 - DS Public Imp Rev Bonds Series 2017	2,481,547	2,481,547	0
306-Local Option Sales Tax Fund	60,195,079	60,195,079	0
315-Gen Cap Outlay Fund	39,442,496	39,442,496	0
328 - Special Purpose Capital Fund	26,224,757	26,224,757	0
329 - Sales Tax Revenue Bonds Series 2015A Capital	963,532	963,532	0
331-Countywide Fire Capital Fund	17,430,940	17,430,940	0
332 - Public Imp Rev Bonds Series 2017	23,211,534	23,211,534	0
401-Solid Waste Fund	48,500,800	48,500,800	0
407-Osceola Parkway	31,275,602	31,275,602	0
501-Workers Comp Internal Service Fund	8,376,750	8,376,750	0
502-Property & Casualty Insurance Internal Service Fund	6,154,829	6,154,829	0
503-Dental Insurance Internal Service Fund	1,510,622	1,510,622	0
504-Health Insurance Internal Service Fund	28,640,327	28,640,327	0
505-Life, LTD, Vol. Life Internal Service Fund	1,140,953	1,140,953	0



## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2019</u> <u>Revenues</u>	<u>2019</u> <u>Expenditures</u>	<u>Balance</u>
509-Fleet General Oversight Internal Service Fund	55,678	55,678	0
510-Fleet Maintenance Internal Service Fund	2,547,449	2,547,449	0
511-Fleet Fuel Internal Service Fund	1,621,142	1,621,142	0
<b>Total Budget</b>	<b>1,169,289,994</b>	<b>1,169,289,994</b>	<b>0</b>

### Countywide Budget Summary

	FY18 Adopted Budget:	FY 19 Tentative Budget:	FY19 Recommended Final Budget:	* Variance:	FY19 minus FY18:
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 185,272,125	\$ 204,484,924	\$ 204,484,924	\$ 0	\$ 19,212,799
PY Delinquent Ad Valorem Tax	\$ 63,000	\$ 74,862	\$ 74,862	\$ 0	\$ 11,862
Other Taxes	\$ 117,826,946	\$ 130,271,017	\$ 130,271,017	\$ 0	\$ 12,444,071
Permits, Fees & Special Assessments	\$ 81,495,353	\$ 87,477,446	\$ 87,477,446	\$ 0	\$ 5,982,093
Intergovernmental Revenue	\$ 103,522,514	\$ 82,095,892	\$ 123,761,485	\$ 41,665,593	\$ 20,238,971
Charges For Services	\$ 69,894,307	\$ 72,444,647	\$ 72,444,647	\$ 0	\$ 2,550,340
Judgment, Fines & Forfeits	\$ 2,245,292	\$ 2,279,446	\$ 2,279,446	\$ 0	\$ 34,154
Miscellaneous Revenues	\$ 6,018,864	\$ 6,745,993	\$ 6,745,993	\$ 0	\$ 727,129
Less 5% Statutory Reduction	\$ -23,467,402	\$ (25,504,797)	\$ (25,504,797)	\$ 0	\$ (2,037,395)
<b>Subtotal:</b>	<b>\$ 542,870,999</b>	<b>\$ 560,369,430</b>	<b>\$ 602,035,023</b>	<b>\$ 41,665,593</b>	<b>\$ 59,164,024</b>
Transfers In	\$ 92,466,981	\$ 95,256,968	\$ 95,256,968	\$ 0	\$ 2,789,987
Other Sources	\$ 10,273,667	\$ 8,563,590	\$ 16,370,590	\$ 7,807,000	\$ 6,096,923
Fund Balance	\$ 485,324,836	\$ 332,202,720	\$ 455,627,413	\$ 123,424,693	\$ (29,697,423)
<b>REVENUES TOTAL:</b>	<b>\$ 1,130,936,483</b>	<b>\$ 996,392,708</b>	<b>\$ 1,169,289,994</b>	<b>\$ 172,897,286</b>	<b>\$ 38,353,511</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 124,658,494	\$ 128,999,101	\$ 128,999,101	\$ 0	\$ 4,340,607
Operating Expenses	\$ 220,106,486	\$ 239,406,838	\$ 241,789,652	\$ 2,382,814	\$ 21,683,166
Capital Outlay	\$ 220,210,790	\$ 67,503,357	\$ 238,017,829	\$ 170,514,472	\$ 17,807,039
Debt Service	\$ 56,482,330	\$ 61,062,167	\$ 61,062,167	\$ 0	\$ 4,579,837
Grants and Aids	\$ 10,163,212	\$ 6,801,142	\$ 6,801,142	\$ 0	\$ (3,362,070)
<b>Subtotal:</b>	<b>\$ 631,621,312</b>	<b>\$ 503,772,605</b>	<b>\$ 676,669,891</b>	<b>\$ 172,897,286</b>	<b>\$ 45,048,579</b>
Transfers Out	\$ 172,588,392	\$ 182,268,910	\$ 182,268,910	\$ 0	\$ 9,680,518
Reserves - Operating	\$ 86,700,754	\$ 89,025,947	\$ 89,464,287	\$ 438,340	\$ 2,763,533
Reserves - Debt	\$ 58,216,817	\$ 50,319,626	\$ 50,319,626	\$ 0	\$ (7,897,191)
Reserves - Capital	\$ 105,406,133	\$ 55,505,979	\$ 55,405,989	\$ (99,990)	\$ (50,000,144)
Reserves - Claims	\$ 22,294,741	\$ 15,553,177	\$ 15,553,177	\$ 0	\$ (6,741,564)
Reserves - Assigned	\$ 20,308,564	\$ 62,884,567	\$ 62,884,567	\$ 0	\$ 42,576,003
Reserves - Restricted	\$ 7,803,871	\$ 8,540,772	\$ 8,540,772	\$ 0	\$ 736,901
Reserves - Stability	\$ 25,995,899	\$ 28,521,125	\$ 28,182,775	\$ (338,350)	\$ 2,186,876
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,130,936,483</b>	<b>\$ 996,392,708</b>	<b>\$ 1,169,289,994</b>	<b>\$ 172,897,286</b>	<b>\$ 38,353,511</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

# MILLAGE RATE RESOLUTIONS

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**RESOLUTION NO. 18-118R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA LEVYING CERTAIN AD VALOREM TAXES FOR FISCAL YEAR 2018-2019 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 6, 2018, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 18-096R adopting certain proposed millage rates for Fiscal Year 2018-2019 by majority vote; and

**WHEREAS**, the Board has duly advertised notice of its intent to adopt millage rates for Fiscal Year 2018-2019, 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 2018-2019, 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 2018-2019 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 17<sup>th</sup> day of September, 2018.

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 # 18-118R**  
**Schedule A**  
**Osceola County, Florida**  
**Property Tax Millage for Fiscal Year 2018-2019**

<b>Taxing Entity:</b>	<b>FY19 Rolled Back Millage Rate:</b>	<b>Current Year Proposed Operating Millage Rate:</b>	<b>% Change Over Rolled Back Rate:</b>
COUNTYWIDE	6.3841	6.7000	4.95%
EMS MSTU	1.0070	1.0682	6.08%
LIBRARY DISTRICT	0.2821	0.3000	6.35%
SAVE OSCEOLA-DEBT	0.1352	0.1358	0.41%
SAVE OSCEOLA-OPERATING	0.0470	0.0500	6.38%
ANORADA	1.8434	0.6951	-62.29%
BELLALAGO	0.3462	0.4273	23.43%
BLACKSTONE LANDING PH 1	1.0378	0.5288	-49.05%
EMERALD LAKES	0.3658	0.3985	8.94%
HAMMOCK POINT	0.2055	0.3746	82.29%
HAMMOCK TRAILS	1.3735	1.3791	0.41%
HIDDEN HEIGHTS TRAIL	2.2829	0.0000	-100.00%
INDIAN RIDGE	3.4320	3.5262	2.74%
INDIAN RIDGE VILLAS	0.4571	0.5169	13.08%
INDIAN WELLS	3.3221	3.6890	11.04%
INTERCESSION CITY	0.7526	0.8583	14.04%
ISLE OF BELLALAGO	2.6747	0.9177	-65.69%
KING'S CREST	1.3749	1.2389	-9.89%
KISSIMMEE ISLES	0.5860	0.5937	1.31%
LINDFIELDS	0.7409	0.7855	6.02%
LIVE OAK SPRINGS	0.3933	0.9753	147.98%
ORANGE VISTA	0.0000	1.4727	0.00%
QUAIL RIDGE	0.9173	1.0045	9.51%
RAINTREE PARK	1.2672	1.2858	1.47%
REMINGTON	0.4024	0.4995	24.13%
RESERVES AT PLEASANT HILL	0.2524	0.2720	7.77%
ROYAL OAKS PHASE 2-5	0.5864	0.7264	23.87%
SHADOW OAKS	0.2969	0.3044	2.53%
ST JAMES PARK	1.0663	1.1519	8.03%
THE OAKS	0.2333	0.2916	24.99%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.4087	0.1923	-52.95%
WINDWARD CAY	0.3259	0.4262	30.78%
WINNERS PARK	1.7728	1.3944	-21.34%

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

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**RESOLUTION NO. 18-119R**

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE BUDGET FOR FISCAL YEAR 2018-2019; 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 6, 2018, the Board of County Commissioners of Osceola County, Florida (the "Board") adopted Resolution No. 18-097R, approving the tentative budget for Fiscal Year 2018-2019; and

**WHEREAS**, upon approval of the tentative budget for Fiscal Year 2018-2019, 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 2018-2019 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. 18-118R adopting the final millage rates for Fiscal Year 2018-2019;

**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 2018-2019, totaling \$1,169,289,994 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 2018-2019, 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 2018-2019.



**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 17<sup>th</sup> day of September, 2018.

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

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**Revenues**

Current Ad Valorem Taxes	204,484,924
PY Delinquent Ad Valorem Tax	74,862
Other Taxes	130,271,017
Permits, Fees & Special Assessments	87,477,446
Intergovernmental Revenue	123,761,485
Charges For Services	72,444,647
Judgment, Fines & Forfeits	2,279,446
Miscellaneous Revenues	6,745,993
Less 5% Statutory Reduction	-25,504,797

**Subtotal** 602,035,023

Transfers In	95,256,968
Other Sources	16,370,590
Fund Balance	455,627,413

**Total Revenues** 1,169,289,994

**Expenditures**

Personal Services	128,999,101
Operating Expenses	241,789,652
Capital Outlay	238,017,829
Debt Service	61,062,167
Grants and Aids	6,801,142

**Subtotal** 676,669,891

Transfers Out	182,268,910
Reserves - Operating	89,464,287
Reserves - Debt	50,319,626
Reserves - Capital	55,405,989
Reserves - Claims	15,553,177
Reserves - Assigned	62,884,567
Reserves - Restricted	8,540,772
Reserves - Stability	28,182,775

**Total Expenditures** 1,169,289,994

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**001-General Fund**

**Revenues**

Current Ad Valorem Taxes	170,151,453
PY Delinquent Ad Valorem Tax	63,533
Other Taxes	22,251,279
Permits, Fees & Special Assessments	5,713,423
Intergovernmental Revenue	34,934,075
Charges For Services	2,209,242
Judgment, Fines & Forfeits	1,085,779
Miscellaneous Revenues	3,144,054
Less 5% Statutory Reduction	-11,925,481
<b>Subtotal</b>	<b>227,627,357</b>

Transfers In	16,188,862
Other Sources	2,259,000
Fund Balance	64,959,910

**Total Revenues** 311,035,129

**Expenditures**

Personal Services	61,123,025
Operating Expenses	65,724,825
Capital Outlay	4,394,502
Grants and Aids	5,761,433
<b>Subtotal</b>	<b>137,003,785</b>

Transfers Out	115,164,133
Reserves - Operating	46,394,835
Reserves - Capital	846,495
Reserves - Assigned	10,230,039
Reserves - Restricted	69,510
Reserves - Stability	1,326,332

**Total Expenditures** 311,035,129

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**010-Designated Ad Valorem Tax**

**Revenues**

Transfers In

10,513,964

**Total Revenues**

**10,513,964**

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**Expenditures**

Transfers Out

10,513,964

**Total Expenditures**

**10,513,964**

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

**Revenues**

Fund Balance		8,077,393
	<b>Total Revenues</b>	<b>8,077,393</b>

**Expenditures**

Operating Expenses		343,049
	<b>Subtotal</b>	<b>343,049</b>
Reserves - Restricted		7,734,344
	<b>Total Expenditures</b>	<b>8,077,393</b>

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**102-Transportation Trust Fund**

**Revenues**

Other Taxes	9,443,105
Permits, Fees & Special Assessments	242,588
Intergovernmental Revenue	1,892,592
Charges For Services	39,927
Miscellaneous Revenues	20,000
Less 5% Statutory Reduction	-581,910

**Subtotal** 11,056,302

Transfers In	10,534,352
Fund Balance	1,597,989

**Total Revenues** 23,188,643

**Expenditures**

Personal Services	10,488,900
Operating Expenses	8,555,960
Capital Outlay	614,357
Debt Service	1,371,151

**Subtotal** 21,030,368

Transfers Out	2,158,275
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**Total Expenditures** 23,188,643

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**103-Drug Abuse Treatment Fund**

**Revenues**

Judgment, Fines & Forfeits	72,644
Less 5% Statutory Reduction	-3,632
<b>Subtotal</b>	<b>69,012</b>
<b>Total Revenues</b>	<b>69,012</b>

**Expenditures**

Transfers Out	69,012
<b>Total Expenditures</b>	<b>69,012</b>

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**104-Tourist Development Tax Fund**

**Revenues**

Other Taxes		36,342,448
Charges For Services		2,293,592
Miscellaneous Revenues		457,235
Less 5% Statutory Reduction		-1,954,663
	<b>Subtotal</b>	<b>37,138,612</b>

Other Sources		148,273
Fund Balance		56,200,624
	<b>Total Revenues</b>	<b>93,487,509</b>

**Expenditures**

Personal Services		2,357,564
Operating Expenses		20,586,695
Capital Outlay		21,794,093
	<b>Subtotal</b>	<b>44,738,352</b>

Transfers Out		12,988,751
Reserves - Operating		8,603,629
Reserves - Assigned		20,000,000
Reserves - Stability		7,156,777
	<b>Total Expenditures</b>	<b>93,487,509</b>



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

**Revenues**

Other Taxes	9,085,612
Miscellaneous Revenues	64,552
Less 5% Statutory Reduction	-457,508
<b>Subtotal</b>	<b>8,692,656</b>

Other Sources	37,069
Fund Balance	18,546,584
<b>Total Revenues</b>	<b>27,276,309</b>

**Expenditures**

Operating Expenses	11,761,651
<b>Subtotal</b>	<b>11,761,651</b>

Transfers Out	4,455,983
Reserves - Operating	4,756,011
Reserves - Capital	1,931,090
Reserves - Stability	4,371,574
<b>Total Expenditures</b>	<b>27,276,309</b>

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

**Revenues**

Other Taxes	9,085,612
Miscellaneous Revenues	30,000
Less 5% Statutory Reduction	<u>-455,781</u>
<b>Subtotal</b>	<b>8,659,831</b>
Fund Balance	<u>4,915,560</u>
<b>Total Revenues</b>	<b><u>13,575,391</u></b>

**Expenditures**

Operating Expenses	<u>7,430,801</u>
<b>Subtotal</b>	<b>7,430,801</b>
Transfers Out	200,177
Reserves - Operating	1,769,618
Reserves - Stability	<u>4,174,795</u>
<b>Total Expenditures</b>	<b><u>13,575,391</u></b>

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**107-Library District Fund**

**Revenues**

Current Ad Valorem Taxes	7,653,633
PY Delinquent Ad Valorem Tax	2,000
Intergovernmental Revenue	166,946
Charges For Services	84,862
Judgment, Fines & Forfeits	35,000
Miscellaneous Revenues	148,907
Less 5% Statutory Reduction	-395,470

**Subtotal** 7,695,878

Fund Balance 3,543,576

**Total Revenues** 11,239,454

**Expenditures**

Personal Services	58,725
Operating Expenses	6,378,600
Capital Outlay	595,325
Debt Service	557,791

**Subtotal** 7,590,441

Transfers Out 1,149,509

Reserves - Operating 1,620,303

Reserves - Debt 278,896

Reserves - Stability 600,305

**Total Expenditures** 11,239,454

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**109-Law Enforcement Trust Fund**

**Revenues**

Miscellaneous Revenues 2,000  
Less 5% Statutory Reduction -100

**Subtotal** 1,900

Other Sources 27,667  
Fund Balance 400,000

**Total Revenues** 429,567

**Expenditures**

Transfers Out 429,567

**Total Expenditures** 429,567

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**111-SHIP State Housing Initiative Program**

**Revenues**

Intergovernmental Revenue	1,892,239
Charges For Services	6,000
Less 5% Statutory Reduction	-95,282
<b>Subtotal</b>	<b>1,802,957</b>
Fund Balance	2,161,747
<b>Total Revenues</b>	<b>3,964,704</b>

**Expenditures**

Personal Services	101,425
Operating Expenses	3,862,439
<b>Subtotal</b>	<b>3,963,864</b>
Transfers Out	840
<b>Total Expenditures</b>	<b>3,964,704</b>

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**112-Emergency(911)Communications**

**Revenues**

Intergovernmental Revenue	1,399,677
Charges For Services	12,606
Miscellaneous Revenues	7,073
Less 5% Statutory Reduction	-70,968
<b>Subtotal</b>	<b>1,348,388</b>

Fund Balance	1,255,172
<b>Total Revenues</b>	<b>2,603,560</b>

**Expenditures**

Transfers Out	1,709,221
Reserves - Operating	406,043
Reserves - Capital	488,296
<b>Total Expenditures</b>	<b>2,603,560</b>

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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	1,215,558
Miscellaneous Revenues	58,161
Less 5% Statutory Reduction	-63,686
<b>Subtotal</b>	<b>1,210,033</b>
Fund Balance	10,417,348
<b>Total Revenues</b>	<b>11,627,381</b>

**Expenditures**

Operating Expenses	181,200
Capital Outlay	319,546
<b>Subtotal</b>	<b>500,746</b>
Transfers Out	667,419
Reserves - Operating	18,120
Reserves - Capital	10,441,096
<b>Total Expenditures</b>	<b>11,627,381</b>



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**118-Homeless Prevention & Rapid Rehousing**

**Revenues**

Intergovernmental Revenue		205,879
	<b>Subtotal</b>	<b>205,879</b>
Fund Balance		19,827
	<b>Total Revenues</b>	<b>225,706</b>

**Expenditures**

Operating Expenses		225,706
	<b>Subtotal</b>	<b>225,706</b>
	<b>Total Expenditures</b>	<b>225,706</b>

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**122-NEIGHBORHOOD STABIL PROGRAM 3**

**Revenues**

Intergovernmental Revenue		247,656
	<b>Subtotal</b>	<b>247,656</b>
Fund Balance		125,079
	<b>Total Revenues</b>	<b>372,735</b>

**Expenditures**

Operating Expenses		372,735
	<b>Subtotal</b>	<b>372,735</b>
	<b>Total Expenditures</b>	<b>372,735</b>

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**125-Environmental Land Maintenance**

**Revenues**

Current Ad Valorem Taxes	1,275,606
Miscellaneous Revenues	41,000
Less 5% Statutory Reduction	-65,830
<b>Subtotal</b>	<b>1,250,776</b>
Fund Balance	1,429,670
<b>Total Revenues</b>	<b>2,680,446</b>

**Expenditures**

Personal Services	320,411
Operating Expenses	589,819
Capital Outlay	595,521
<b>Subtotal</b>	<b>1,505,751</b>
Transfers Out	191,847
Reserves - Operating	282,589
Reserves - Restricted	700,259
<b>Total Expenditures</b>	<b>2,680,446</b>

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**128-Subdivision Pond MSBU**

**Revenues**

Permits, Fees & Special Assessments	682,998
Less 5% Statutory Reduction	<u>-34,151</u>
<b>Subtotal</b>	<b>648,847</b>
Fund Balance	282,412
<b>Total Revenues</b>	<b><u>931,259</u></b>

**Expenditures**

Operating Expenses	852,213
<b>Subtotal</b>	<b><u>852,213</u></b>
Transfers Out	79,046
<b>Total Expenditures</b>	<b><u>931,259</u></b>

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**129-Street Lighting MSBU**

**Revenues**

Permits, Fees & Special Assessments	312,693
Less 5% Statutory Reduction	-15,243
<b>Subtotal</b>	<b>297,450</b>
Fund Balance	102,741
<b>Total Revenues</b>	<b>400,191</b>

**Expenditures**

Operating Expenses	384,297
<b>Subtotal</b>	<b>384,297</b>
Transfers Out	15,894
<b>Total Expenditures</b>	<b>400,191</b>

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**130-Court Related Technology Fund**

**Revenues**

Charges For Services	944,164
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	-47,433
<b>Subtotal</b>	<b>901,231</b>
Transfers In	133,529
Fund Balance	325,793
<b>Total Revenues</b>	<b>1,360,553</b>

**Expenditures**

Personal Services	481,866
Operating Expenses	648,689
Capital Outlay	115,500
<b>Subtotal</b>	<b>1,246,055</b>
Transfers Out	72,322
Reserves - Operating	42,176
<b>Total Expenditures</b>	<b>1,360,553</b>

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**134-Countywide Fire Fund**

**Revenues**

Current Ad Valorem Taxes	20,781,922
PY Delinquent Ad Valorem Tax	9,329
Permits, Fees & Special Assessments	36,430,231
Intergovernmental Revenue	93,320
Charges For Services	8,340,334
Miscellaneous Revenues	847,542
Less 5% Statutory Reduction	<u>-3,297,534</u>
<b>Subtotal</b>	<b>63,205,144</b>
Transfers In	3,918,317
Fund Balance	<u>24,912,922</u>
<b>Total Revenues</b>	<b><u><u>92,036,383</u></u></b>

**Expenditures**

Personal Services	43,408,945
Operating Expenses	13,380,349
Capital Outlay	815,195
Debt Service	<u>2,362,587</u>
<b>Subtotal</b>	<b>59,967,076</b>
Transfers Out	9,297,344
Reserves - Operating	15,844,393
Reserves - Debt	1,483,851
Reserves - Capital	<u>5,443,719</u>
<b>Total Expenditures</b>	<b><u><u>92,036,383</u></u></b>

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**137-HOME Fund**

**Revenues**

Intergovernmental Revenue		1,060,819
	<b>Subtotal</b>	<b>1,060,819</b>
Transfers In		53,598
Fund Balance		194,438
	<b>Total Revenues</b>	<b>1,308,855</b>

**Expenditures**

Personal Services		32,112
Operating Expenses		979,031
Grants and Aids		297,712
	<b>Subtotal</b>	<b>1,308,855</b>
	<b>Total Expenditures</b>	<b>1,308,855</b>



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**139-Criminal Justice Training**

**Revenues**

Judgment, Fines & Forfeits 63,674  
Less 5% Statutory Reduction -3,184

**Subtotal** 60,490

Fund Balance 4,276

**Total Revenues** 64,766

**Expenditures**

Transfers Out 64,766

**Total Expenditures** 64,766

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**141-Boating Improvement Fund**

**Revenues**

Permits, Fees & Special Assessments	95,055
Miscellaneous Revenues	7,743
Less 5% Statutory Reduction	<u>-5,139</u>
<b>Subtotal</b>	<b>97,659</b>
Fund Balance	519,614
<b>Total Revenues</b>	<b><u>617,273</u></b>

**Expenditures**

Capital Outlay	607,965
<b>Subtotal</b>	<b>607,965</b>
Transfers Out	7,353
Reserves - Capital	<u>1,955</u>
<b>Total Expenditures</b>	<b><u>617,273</u></b>

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**142 - Mobility Fee East Zone**

**Revenues**

Permits, Fees & Special Assessments	2,764,505
Less 5% Statutory Reduction	<u>-138,225</u>
<b>Subtotal</b>	<b>2,626,280</b>
Fund Balance	2,591,041
<b>Total Revenues</b>	<b><u>5,217,321</u></b>

**Expenditures**

Capital Outlay	4,791,641
<b>Subtotal</b>	<b><u>4,791,641</u></b>
Transfers Out	4,967
Reserves - Capital	<u>420,713</u>
<b>Total Expenditures</b>	<b><u>5,217,321</u></b>

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**143 - Mobility Fee West Zone**

**Revenues**

Permits, Fees & Special Assessments	8,501,706
Less 5% Statutory Reduction	<u>-425,085</u>
<b>Subtotal</b>	<b>8,076,621</b>
Fund Balance	5,464,033
<b>Total Revenues</b>	<b><u>13,540,654</u></b>

**Expenditures**

Capital Outlay	9,235,533
<b>Subtotal</b>	<b>9,235,533</b>
Transfers Out	8,549
Reserves - Capital	<u>4,296,572</u>
<b>Total Expenditures</b>	<b><u>13,540,654</u></b>

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**145 - Red Light Cameras**

**Revenues**

Judgment, Fines & Forfeits	674,000
Less 5% Statutory Reduction	<u>-33,700</u>
<b>Subtotal</b>	<b><u>640,300</u></b>
<b>Total Revenues</b>	<b><u><u>640,300</u></u></b>

**Expenditures**

Operating Expenses	640,300
<b>Subtotal</b>	<b><u>640,300</u></b>
<b>Total Expenditures</b>	<b><u><u>640,300</u></u></b>

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

**Revenues**

Fund Balance		694,098
	<b>Total Revenues</b>	<b>694,098</b>

**Expenditures**

Capital Outlay		560,776
	<b>Subtotal</b>	<b>560,776</b>
Reserves - Capital		133,322
	<b>Total Expenditures</b>	<b>694,098</b>

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**148-Building Fund**

**Revenues**

Permits, Fees & Special Assessments		8,819,842
Charges For Services		116,449
Miscellaneous Revenues		89,389
Less 5% Statutory Reduction		-451,284
	<b>Subtotal</b>	<b>8,574,396</b>
Fund Balance		13,791,941
	<b>Total Revenues</b>	<b>22,366,337</b>

**Expenditures**

Personal Services		4,809,848
Operating Expenses		3,161,140
Capital Outlay		1,314,263
	<b>Subtotal</b>	<b>9,285,251</b>
Transfers Out		288,599
Reserves - Operating		1,692,712
Reserves - Capital		1,500,000
Reserves - Stability		9,599,775
	<b>Total Expenditures</b>	<b>22,366,337</b>

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**149-East 192 CRA**

**Revenues**

Miscellaneous Revenues 2,800  
Less 5% Statutory Reduction -140

**Subtotal** 2,660

Transfers In 761,824  
Fund Balance 289,729

**Total Revenues** 1,054,213

**Expenditures**

Personal Services 144,453  
Operating Expenses 374,773

**Subtotal** 519,226

Transfers Out 3,764  
Reserves - Operating 139,464  
Reserves - Capital 341,759  
Reserves - Assigned 50,000

**Total Expenditures** 1,054,213



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**150-West 192 Development Authority**

**Revenues**

Miscellaneous Revenues	13,575
Less 5% Statutory Reduction	-679
<b>Subtotal</b>	<b>12,896</b>
Transfers In	5,515,095
Fund Balance	961,726
<b>Total Revenues</b>	<b>6,489,717</b>

**Expenditures**

Personal Services	506,401
Operating Expenses	1,128,592
Capital Outlay	3,952,063
<b>Subtotal</b>	<b>5,587,056</b>
Transfers Out	52,805
Reserves - Operating	820,081
Reserves - Capital	29,775
<b>Total Expenditures</b>	<b>6,489,717</b>

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**151-CDBG Fund**

**Revenues**

Intergovernmental Revenue		1,804,561
	<b>Subtotal</b>	<b>1,804,561</b>
	<b>Total Revenues</b>	<b>1,804,561</b>

**Expenditures**

Personal Services		175,972
Operating Expenses		1,218,589
Grants and Aids		410,000
	<b>Subtotal</b>	<b>1,804,561</b>
	<b>Total Expenditures</b>	<b>1,804,561</b>

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

**Revenues**

Current Ad Valorem Taxes 1,157,765  
Less 5% Statutory Reduction -57,353

**Subtotal** 1,100,412

Fund Balance 373,631

**Total Revenues** 1,474,043

**Expenditures**

Operating Expenses 1,269,219  
Capital Outlay 44,378

**Subtotal** 1,313,597

Transfers Out 74,331

Reserves - Operating 20,115

Reserves - Assigned 66,000

**Total Expenditures** 1,474,043

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

**Revenues**

Permits, Fees & Special Assessments	37,601
Less 5% Statutory Reduction	-1,879
<b>Subtotal</b>	<b>35,722</b>
Fund Balance	48,796
<b>Total Revenues</b>	<b>84,518</b>

**Expenditures**

Operating Expenses	37,344
<b>Subtotal</b>	<b>37,344</b>
Transfers Out	7,308
Reserves - Operating	3,207
Reserves - Restricted	36,659
<b>Total Expenditures</b>	<b>84,518</b>

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**154-Constitutional Gas Tax Fund**

**Revenues**

Intergovernmental Revenue	4,349,691
Miscellaneous Revenues	12,000
Less 5% Statutory Reduction	-218,085
<b>Subtotal</b>	<b>4,143,606</b>

Transfers In	2,479,083
Other Sources	2,290,000
Fund Balance	752,900
<b>Total Revenues</b>	<b>9,665,589</b>

**Expenditures**

Operating Expenses	6,750,000
Capital Outlay	2,628,457
Debt Service	276,946
<b>Subtotal</b>	<b>9,655,403</b>

Transfers Out	10,186
<b>Total Expenditures</b>	<b>9,665,589</b>

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**155-West 192 MSBU Phase I**

**Revenues**

Permits, Fees & Special Assessments	3,256,858
Miscellaneous Revenues	188,183
Less 5% Statutory Reduction	<u>-172,252</u>
<b>Subtotal</b>	<b>3,272,789</b>
Fund Balance	<u>1,433,413</u>
<b>Total Revenues</b>	<b><u>4,706,202</u></b>

**Expenditures**

Personal Services	249,272
Operating Expenses	3,517,377
Capital Outlay	<u>86,360</u>
<b>Subtotal</b>	<b>3,853,009</b>
Transfers Out	150,479
Reserves - Operating	<u>702,714</u>
<b>Total Expenditures</b>	<b><u>4,706,202</u></b>

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**156-Federal And State Grants Fund**

**Revenues**

Intergovernmental Revenue		51,420,234
	<b>Subtotal</b>	<b>51,420,234</b>
	<b>Total Revenues</b>	<b>51,420,234</b>

**Expenditures**

Personal Services		247,001
Operating Expenses		172,963
Capital Outlay		50,641,718
Grants and Aids		331,997
	<b>Subtotal</b>	<b>51,393,679</b>
Transfers Out		26,555
	<b>Total Expenditures</b>	<b>51,420,234</b>

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**158-Intergovernmental Radio Communications**

**Revenues**

Charges For Services	722,496
Judgment, Fines & Forfeits	348,349
Miscellaneous Revenues	42,881
Less 5% Statutory Reduction	-55,686
<b>Subtotal</b>	<b>1,058,040</b>
Transfers In	1,127,021
Fund Balance	1,886,454
<b>Total Revenues</b>	<b>4,071,515</b>

**Expenditures**

Personal Services	359,991
Operating Expenses	1,781,286
Capital Outlay	1,537,339
<b>Subtotal</b>	<b>3,678,616</b>
Transfers Out	174,549
Reserves - Operating	218,350
<b>Total Expenditures</b>	<b>4,071,515</b>



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**168-Section 8 Fund**

**Revenues**

Intergovernmental Revenue	14,556,342
Miscellaneous Revenues	2,040
Less 5% Statutory Reduction	-102
<b>Subtotal</b>	<b>14,558,280</b>
Fund Balance	2,131,032
<b>Total Revenues</b>	<b>16,689,312</b>

**Expenditures**

Personal Services	810,571
Operating Expenses	15,877,901
<b>Subtotal</b>	<b>16,688,472</b>
Transfers Out	840
<b>Total Expenditures</b>	<b>16,689,312</b>

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**177-Fire Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	786,744
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	-39,837
<b>Subtotal</b>	<b>756,907</b>
Fund Balance	461,031
<b>Total Revenues</b>	<b>1,217,938</b>

**Expenditures**

Operating Expenses	1,500
Capital Outlay	97,344
<b>Subtotal</b>	<b>98,844</b>
Transfers Out	22,185
Reserves - Operating	6,316
Reserves - Capital	1,090,593
<b>Total Expenditures</b>	<b>1,217,938</b>

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**178-Parks Impact Fee Fund**

**Revenues**

Permits, Fees & Special Assessments	2,459,944
Charges For Services	664
Less 5% Statutory Reduction	<u>-123,031</u>
<b>Subtotal</b>	<b><u>2,337,577</u></b>
Fund Balance	<u>6,257,709</u>
<b>Total Revenues</b>	<b><u><u>8,595,286</u></u></b>

**Expenditures**

Operating Expenses	8,100
Capital Outlay	<u>5,414,631</u>
<b>Subtotal</b>	<b><u>5,422,731</u></b>
Transfers Out	130,580
Reserves - Capital	<u>3,041,975</u>
<b>Total Expenditures</b>	<b><u><u>8,595,286</u></u></b>

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**180-Inmate Welfare Fund**

**Revenues**

Charges For Services	74,281
Miscellaneous Revenues	872,733
Less 5% Statutory Reduction	<u>-3,797</u>
<b>Subtotal</b>	<b>943,217</b>
Fund Balance	914,528
<b>Total Revenues</b>	<b><u>1,857,745</u></b>

**Expenditures**

Operating Expenses	674,180
Capital Outlay	<u>51,100</u>
<b>Subtotal</b>	<b>725,280</b>
Transfers Out	28,494
Reserves - Operating	150,754
Reserves - Stability	<u>953,217</u>
<b>Total Expenditures</b>	<b><u>1,857,745</u></b>

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**184-Road Impact Fee Zone 4**

**Revenues**

Fund Balance

4,548

**Total Revenues**

**4,548**

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**Expenditures**

Capital Outlay

4,548

**Subtotal**

**4,548**

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**Total Expenditures**

**4,548**

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**187-Road Impact Fee Poinciana Overlay**

**Revenues**

Miscellaneous Revenues 1,163  
Less 5% Statutory Reduction -58

**Subtotal** 1,105

Fund Balance 434,413

**Total Revenues** 435,518

**Expenditures**

Reserves - Capital 435,518

**Total Expenditures** 435,518

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

**Revenues**

Other Taxes	8,509,646
Miscellaneous Revenues	15,707
Less 5% Statutory Reduction	<u>-426,268</u>
<b>Subtotal</b>	<b>8,099,085</b>
Fund Balance	<u>8,298,311</u>
<b>Total Revenues</b>	<b><u>16,397,396</u></b>

**Expenditures**

Operating Expenses	10,628,145
Capital Outlay	<u>2,771,538</u>
<b>Subtotal</b>	<b>13,399,683</b>
Transfers Out	23,115
Reserves - Operating	1,062,815
Reserves - Capital	<u>1,911,783</u>
<b>Total Expenditures</b>	<b><u>16,397,396</u></b>

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

**Revenues**

Current Ad Valorem Taxes	1,231,866
Less 5% Statutory Reduction	<u>-61,593</u>
<b>Subtotal</b>	<b>1,170,273</b>
Fund Balance	1,040,181
<b>Total Revenues</b>	<b><u>2,210,454</u></b>

**Expenditures**

Operating Expenses	24,596
Debt Service	<u>1,127,821</u>
<b>Subtotal</b>	<b>1,152,417</b>
Reserves - Debt	1,058,037
<b>Total Expenditures</b>	<b><u>2,210,454</u></b>



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

**Revenues**

Fund Balance

1,181,750

**Total Revenues**

**1,181,750**

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**Expenditures**

Debt Service

1,181,750

**Subtotal**

**1,181,750**

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**Total Expenditures**

**1,181,750**

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**204-TDT Tax Bonds Series 2012**

**Revenues**

Permits, Fees & Special Assessments	340,000
Miscellaneous Revenues	11,000
Less 5% Statutory Reduction	<u>-17,550</u>
<b>Subtotal</b>	<b>333,450</b>
Transfers In	594,775
Fund Balance	<u>1,519,986</u>
<b>Total Revenues</b>	<b><u>2,448,211</u></b>

**Expenditures**

Debt Service	<u>928,218</u>
<b>Subtotal</b>	<b>928,218</b>
Reserves - Debt	<u>1,519,993</u>
<b>Total Expenditures</b>	<b><u>2,448,211</u></b>

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**210-W 192 Phase IIC**

**Revenues**

Permits, Fees & Special Assessments	340,856
Miscellaneous Revenues	4,500
Less 5% Statutory Reduction	<u>-17,268</u>
<b>Subtotal</b>	<b>328,088</b>
Fund Balance	<u>421,082</u>
<b>Total Revenues</b>	<b><u>749,170</u></b>

**Expenditures**

Debt Service	<u>324,963</u>
<b>Subtotal</b>	<b>324,963</b>
Reserves - Debt	<u>424,207</u>
<b>Total Expenditures</b>	<b><u>749,170</u></b>

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

**Revenues**

Miscellaneous Revenues 5,664  
Less 5% Statutory Reduction -283

**Subtotal 5,381**

Transfers In 3,333,927  
Fund Balance 1,888,135

**Total Revenues 5,227,443**

**Expenditures**

Debt Service 3,315,558

**Subtotal 3,315,558**

Reserves - Debt 1,911,885

**Total Expenditures 5,227,443**

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**236-Capital Improvement Bond Series 2009**

**Revenues**

Intergovernmental Revenue	2,054,013
Miscellaneous Revenues	43,916
Less 5% Statutory Reduction	-2,196
<b>Subtotal</b>	<b><u>2,095,733</u></b>
Transfers In	8,180,898
Fund Balance	14,638,614
<b>Total Revenues</b>	<b><u><u>24,915,245</u></u></b>

**Expenditures**

Debt Service	10,116,730
<b>Subtotal</b>	<b><u>10,116,730</u></b>
Reserves - Debt	14,798,515
<b>Total Expenditures</b>	<b><u><u>24,915,245</u></u></b>

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**238-GO Bonds 2010**

**Revenues**

Current Ad Valorem Taxes	2,232,679
Miscellaneous Revenues	10,000
Less 5% Statutory Reduction	<u>-112,134</u>
<b>Subtotal</b>	<b><u>2,130,545</u></b>
Fund Balance	<u>1,858,460</u>
<b>Total Revenues</b>	<b><u><u>3,989,005</u></u></b>

**Expenditures**

Operating Expenses	42,411
Debt Service	<u>2,062,584</u>
<b>Subtotal</b>	<b><u>2,104,995</u></b>
Reserves - Debt	<u>1,884,010</u>
<b>Total Expenditures</b>	<b><u><u>3,989,005</u></u></b>

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

**Revenues**

Transfers In	3,772,425
Fund Balance	3,375,563
<b>Total Revenues</b>	<b><u>7,147,988</u></b>

**Expenditures**

Debt Service	3,696,925
<b>Subtotal</b>	<b><u>3,696,925</u></b>
Reserves - Debt	3,451,063
<b>Total Expenditures</b>	<b><u>7,147,988</u></b>

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

**Revenues**

Miscellaneous Revenues 12,493  
Less 5% Statutory Reduction -625

**Subtotal** 11,868

Transfers In 5,538,014  
Fund Balance 4,164,291

**Total Revenues** 9,714,173

**Expenditures**

Debt Service 5,479,382

**Subtotal** 5,479,382

Reserves - Debt 4,234,791

**Total Expenditures** 9,714,173



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**241-Infrastructure Sales Surtax Series 2015**

**Revenues**

Miscellaneous Revenues 1,985  
Less 5% Statutory Reduction -99

**Subtotal 1,886**

Transfers In 977,982  
Fund Balance 661,716

**Total Revenues 1,641,584**

**Expenditures**

Debt Service 959,216

**Subtotal 959,216**

Reserves - Debt 682,368

**Total Expenditures 1,641,584**

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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 2,947,581  
Fund Balance 844,694

**Total Revenues 3,794,682**

**Expenditures**

Debt Service 1,689,988

**Subtotal 1,689,988**

Reserves - Debt 2,104,694

**Total Expenditures 3,794,682**

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

**Revenues**

Transfers In	1,381,898
Fund Balance	2,330,731
<b>Total Revenues</b>	<b><u>3,712,629</u></b>

**Expenditures**

Debt Service	1,376,746
<b>Subtotal</b>	<b><u>1,376,746</u></b>
Reserves - Debt	2,335,883
<b>Total Expenditures</b>	<b><u>3,712,629</u></b>

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

**Revenues**

Transfers In	4,808,647
Fund Balance	4,625,902
<b>Total Revenues</b>	<b><u>9,434,549</u></b>

**Expenditures**

Debt Service	4,767,725
<b>Subtotal</b>	<b><u>4,767,725</u></b>
Reserves - Debt	4,666,824
<b>Total Expenditures</b>	<b><u>9,434,549</u></b>

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

**Revenues**

Miscellaneous Revenues	11,305
Less 5% Statutory Reduction	<u>-565</u>
<b>Subtotal</b>	<b>10,740</b>
Transfers In	4,016,127
Fund Balance	<u>3,768,183</u>
<b>Total Revenues</b>	<b><u>7,795,050</u></b>

**Expenditures**

Debt Service	<u>3,991,616</u>
<b>Subtotal</b>	<b>3,991,616</b>
Reserves - Debt	<u>3,803,434</u>
<b>Total Expenditures</b>	<b><u>7,795,050</u></b>

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

**Revenues**

Transfers In	1,459,618
Fund Balance	1,021,929
<b>Total Revenues</b>	<b><u>2,481,547</u></b>

**Expenditures**

Debt Service	1,462,524
<b>Subtotal</b>	<b><u>1,462,524</u></b>
Reserves - Debt	1,019,023
<b>Total Expenditures</b>	<b><u>2,481,547</u></b>

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**306-Local Option Sales Tax Fund**

**Revenues**

Other Taxes	35,553,315
Miscellaneous Revenues	200,000
Less 5% Statutory Reduction	-1,787,666
<b>Subtotal</b>	<b>33,965,649</b>
Other Sources	2,207,594
Fund Balance	24,021,836
<b>Total Revenues</b>	<b>60,195,079</b>

**Expenditures**

Capital Outlay	16,140,539
Debt Service	4,765,458
<b>Subtotal</b>	<b>20,905,997</b>
Transfers Out	19,820,492
Reserves - Capital	10,468,590
Reserves - Assigned	9,000,000
<b>Total Expenditures</b>	<b>60,195,079</b>

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**315-Gen Cap Outlay Fund**

**Revenues**

Miscellaneous Revenues 58,658  
Less 5% Statutory Reduction -2,933

**Subtotal** 55,725

Transfers In 5,485,822  
Fund Balance 33,900,949

**Total Revenues** 39,442,496

**Expenditures**

Capital Outlay 35,160,435

**Subtotal** 35,160,435

Reserves - Capital 114,383  
Reserves - Assigned 4,167,678

**Total Expenditures** 39,442,496



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**328 - Special Purpose Capital Fund**

**Revenues**

Intergovernmental Revenue		7,683,441
	<b>Subtotal</b>	<b>7,683,441</b>
Other Sources		7,800,000
Fund Balance		10,741,316
	<b>Total Revenues</b>	<b>26,224,757</b>

**Expenditures**

Capital Outlay		26,224,757
	<b>Subtotal</b>	<b>26,224,757</b>
	<b>Total Expenditures</b>	<b>26,224,757</b>

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

**Revenues**

Fund Balance		963,532
	<b>Total Revenues</b>	<b>963,532</b>

**Expenditures**

Capital Outlay		963,532
	<b>Subtotal</b>	<b>963,532</b>
	<b>Total Expenditures</b>	<b>963,532</b>

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**331-Countywide Fire Capital Fund**

**Revenues**

Transfers In	1,178,829
Other Sources	1,600,987
Fund Balance	14,651,124
<b>Total Revenues</b>	<b><u>17,430,940</u></b>

**Expenditures**

Capital Outlay	17,329,319
<b>Subtotal</b>	<b><u>17,329,319</u></b>
Reserves - Capital	101,621
<b>Total Expenditures</b>	<b><u>17,430,940</u></b>

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

**Revenues**

Fund Balance

23,211,534

**Total Revenues**

**23,211,534**

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**Expenditures**

Capital Outlay

23,211,534

**Subtotal**

**23,211,534**

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**Total Expenditures**

**23,211,534**

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**401-Solid Waste Fund**

**Revenues**

Permits, Fees & Special Assessments	16,692,402
Charges For Services	4,159,244
Miscellaneous Revenues	284,927
Less 5% Statutory Reduction	-1,056,829

<b>Subtotal</b>	<b>20,079,744</b>
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Fund Balance	28,421,056
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<b>Total Revenues</b>	<b>48,500,800</b>
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**Expenditures**

Personal Services	1,375,385
Operating Expenses	17,576,838
Capital Outlay	60,200

<b>Subtotal</b>	<b>19,012,423</b>
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Transfers Out	1,662,523
Reserves - Operating	4,194,011
Reserves - Capital	4,260,993
Reserves - Assigned	19,370,850

<b>Total Expenditures</b>	<b>48,500,800</b>
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**407-Osceola Parkway**

**Revenues**

Charges For Services	16,473,687
Miscellaneous Revenues	15,773
Less 5% Statutory Reduction	-824,473
<b>Subtotal</b>	<b>15,664,987</b>
Fund Balance	15,610,615
<b>Total Revenues</b>	<b>31,275,602</b>

**Expenditures**

Personal Services	162,448
Operating Expenses	2,927,353
Capital Outlay	5,455,596
Debt Service	9,246,488
<b>Subtotal</b>	<b>17,791,885</b>
Transfers Out	172,163
Reserves - Operating	543,661
Reserves - Debt	4,662,152
Reserves - Capital	8,105,741
<b>Total Expenditures</b>	<b>31,275,602</b>

Schedule A  
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**501-Workers Comp Internal Service Fund**

**Revenues**

Charges For Services		4,075,377
	<b>Subtotal</b>	<b>4,075,377</b>
Fund Balance		4,301,373
	<b>Total Revenues</b>	<b>8,376,750</b>

**Expenditures**

Personal Services		122,986
Operating Expenses		2,954,741
Capital Outlay		12,499
	<b>Subtotal</b>	<b>3,090,226</b>
Transfers Out		124,192
Reserves - Operating		55,329
Reserves - Claims		5,107,003
	<b>Total Expenditures</b>	<b>8,376,750</b>

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

**Revenues**

Charges For Services		4,045,352
	<b>Subtotal</b>	<b>4,045,352</b>
Fund Balance		2,109,477
	<b>Total Revenues</b>	<b>6,154,829</b>

**Expenditures**

Personal Services		109,978
Operating Expenses		3,534,322
Capital Outlay		12,500
	<b>Subtotal</b>	<b>3,656,800</b>
Transfers Out		85,663
Reserves - Operating		61,202
Reserves - Claims		2,351,164
	<b>Total Expenditures</b>	<b>6,154,829</b>



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**503-Dental Insurance Internal Service Fund**

**Revenues**

Charges For Services		1,026,272
	<b>Subtotal</b>	<b>1,026,272</b>
Fund Balance		484,350
	<b>Total Revenues</b>	<b>1,510,622</b>

**Expenditures**

Personal Services		70,183
Operating Expenses		909,571
	<b>Subtotal</b>	<b>979,754</b>
Transfers Out		2,433
Reserves - Operating		8,363
Reserves - Claims		520,072
	<b>Total Expenditures</b>	<b>1,510,622</b>

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**504-Health Insurance Internal Service Fund**

**Revenues**

Charges For Services		22,143,992
	<b>Subtotal</b>	<b>22,143,992</b>
Fund Balance		6,496,335
	<b>Total Revenues</b>	<b>28,640,327</b>

**Expenditures**

Personal Services		122,361
Operating Expenses		21,284,824
	<b>Subtotal</b>	<b>21,407,185</b>
Transfers Out		117,491
Reserves - Operating		39,049
Reserves - Claims		7,076,602
	<b>Total Expenditures</b>	<b>28,640,327</b>

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

**Revenues**

Charges For Services		606,059
	<b>Subtotal</b>	<b>606,059</b>
Fund Balance		534,894
	<b>Total Revenues</b>	<b><u>1,140,953</u></b>

**Expenditures**

Personal Services		55,614
Operating Expenses		556,020
	<b>Subtotal</b>	<b>611,634</b>
Transfers Out		22,556
Reserves - Operating		8,427
Reserves - Claims		498,336
	<b>Total Expenditures</b>	<b><u>1,140,953</u></b>

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**509-Fleet General Oversight Internal Service Fund**

**Revenues**

Charges For Services		55,678
	<b>Subtotal</b>	<b>55,678</b>
	<b>Total Revenues</b>	<b>55,678</b>

**Expenditures**

Personal Services		39,911
Operating Expenses		13,900
	<b>Subtotal</b>	<b>53,811</b>
Transfers Out		1,867
	<b>Total Expenditures</b>	<b>55,678</b>

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**510-Fleet Maintenance Internal Service Fund**

**Revenues**

Charges For Services		2,412,449
	<b>Subtotal</b>	<b>2,412,449</b>
Transfers In		120,000
Fund Balance		15,000
	<b>Total Revenues</b>	<b>2,547,449</b>

**Expenditures**

Personal Services		1,212,594
Operating Expenses		1,139,505
Capital Outlay		181,349
	<b>Subtotal</b>	<b>2,533,448</b>
Transfers Out		14,001
	<b>Total Expenditures</b>	<b>2,547,449</b>

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**511-Fleet Fuel Internal Service Fund**

**Revenues**

Charges For Services		1,386,362
	<b>Subtotal</b>	<b>1,386,362</b>
Transfers In		234,780
	<b>Total Revenues</b>	<b>1,621,142</b>

**Expenditures**

Personal Services		51,159
Operating Expenses		1,326,103
Capital Outlay		241,080
	<b>Subtotal</b>	<b>1,618,342</b>
Transfers Out		2,800
	<b>Total Expenditures</b>	<b>1,621,142</b>

# GENERAL FUND

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**General Fund – Fund Group Summary**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 153,771,217	\$ 170,151,453	\$ 170,151,453	\$ 0	\$ 16,380,236
PY Delinquent Ad Valorem Tax	\$ 52,000	\$ 63,533	\$ 63,533	\$ 0	\$ 11,533
Other Taxes	\$ 21,245,041	\$ 22,251,279	\$ 22,251,279	\$ 0	\$ 1,006,238
Permits, Fees & Special Assessments	\$ 5,775,452	\$ 5,713,423	\$ 5,713,423	\$ 0	\$(62,029)
Intergovernmental Revenue	\$ 32,162,902	\$ 34,934,075	\$ 34,934,075	\$ 0	\$ 2,771,173
Charges For Services	\$ 2,323,203	\$ 2,209,242	\$ 2,209,242	\$ 0	\$(113,961)
Judgment, Fines & Forfeits	\$ 1,160,643	\$ 1,085,779	\$ 1,085,779	\$ 0	\$(74,864)
Miscellaneous Revenues	\$ 2,077,096	\$ 3,144,054	\$ 3,144,054	\$ 0	\$ 1,066,958
Less 5% Statutory Reduction	\$(10,891,215)	\$(11,925,481)	\$(11,925,481)	\$ 0	\$(1,034,266)
<b>Subtotal:</b>	<b>\$ 207,676,339</b>	<b>\$ 227,627,357</b>	<b>\$ 227,627,357</b>	<b>\$ 0</b>	<b>\$ 19,951,018</b>
Transfers In	\$ 19,059,282	\$ 26,702,826	\$ 26,702,826	\$ 0	\$ 7,643,544
Other Sources	\$ 2,306,000	\$ 2,252,000	\$ 2,259,000	\$ 7,000	\$(47,000)
Fund Balance	\$ 66,089,363	\$ 61,434,505	\$ 64,959,910	\$ 3,525,405	\$(1,129,453)
<b>REVENUES TOTAL:</b>	<b>\$ 295,130,984</b>	<b>\$ 318,016,688</b>	<b>\$ 321,549,093</b>	<b>\$ 3,532,405</b>	<b>\$ 26,418,109</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 60,515,056	\$ 61,123,025	\$ 61,123,025	\$ 0	\$ 607,969
Operating Expenses	\$ 62,094,793	\$ 64,392,575	\$ 65,724,825	\$ 1,332,250	\$ 3,630,032
Capital Outlay	\$ 5,342,889	\$ 2,194,347	\$ 4,394,502	\$ 2,200,155	\$(948,387)
Grants and Aids	\$ 8,886,087	\$ 5,761,433	\$ 5,761,433	\$ 0	\$(3,124,654)
<b>Subtotal:</b>	<b>\$ 136,838,825</b>	<b>\$ 133,471,380</b>	<b>\$ 137,003,785</b>	<b>\$ 3,532,405</b>	<b>\$ 164,960</b>
Transfers Out	\$ 110,520,258	\$ 125,678,097	\$ 125,678,097	\$ 0	\$ 15,157,839
Reserves - Operating	\$ 43,724,244	\$ 46,172,793	\$ 46,394,835	\$ 222,042	\$ 2,670,591
Reserves - Capital	\$ 117,788	\$ 846,495	\$ 846,495	\$ 0	\$ 728,707
Reserves - Assigned	\$ 1,524,886	\$ 10,230,039	\$ 10,230,039	\$ 0	\$ 8,705,153
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 2,335,473	\$ 1,548,374	\$ 1,326,332	\$(222,042)	\$(1,009,141)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 295,130,984</b>	<b>\$ 318,016,688</b>	<b>\$ 321,549,093</b>	<b>\$ 3,532,405</b>	<b>\$ 26,418,109</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

### Fund 001 – General Fund

#### **Revenues**

- ✓ Other Sources reflect an increase of \$7,000 to re-establish the Franklin & Friend grant in Animal Services.
- ✓ Fund Balance reflects an increase of \$3,525,405 to account for funding that will be carried forward from the prior Fiscal Year to continue/complete ongoing projects.

#### **Expenditures**

- ✓ Operating increased due to re-budgeting a roof replacement at the Sheriff's Fleet Building which was delayed due to lack of supply and roofers. Also included are repairs at Animal Services, ongoing Professional Services, and funds associated with a Lift Station for the Marydia Community Center.
- ✓ Capital Outlay carries forward funds for the management systems for Building Maintenance (CAFM) and Road & Bridge (IAMMS) and the Spillman project to replace aging 911 equipment. Additionally, there is an increase to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - 400 W Emmett Roof Replacement - \$175,000
  - Animal Services Kennel Heating - \$56,318
  - Code Enforcement Vehicles - \$57,440
  - Corrections Vehicle Replacement - \$88,517
  - Emergency Bridge Repairs - \$500,000
  - Fleet Vehicle Replacement - \$127,379
  - Jail Drainage Improvements - \$86,286
  - Jail Tile Encapsulation - \$14,131
  - Jail Tile Encapsulation Phase 2 - \$300,000
  - Security Cameras Phase 2 - \$153,584

**001-GENERAL FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 153,771,217	\$ 170,151,453	\$ 170,151,453	\$ 0	\$ 16,380,236
PY Delinquent Ad Valorem Tax	\$ 52,000	\$ 63,533	\$ 63,533	\$ 0	\$ 11,533
Other Taxes	\$ 21,245,041	\$ 22,251,279	\$ 22,251,279	\$ 0	\$ 1,006,238
Permits, Fees & Special Assessments	\$ 5,775,452	\$ 5,713,423	\$ 5,713,423	\$ 0	\$(62,029)
Intergovernmental Revenue	\$ 32,162,902	\$ 34,934,075	\$ 34,934,075	\$ 0	\$ 2,771,173
Charges For Services	\$ 2,323,203	\$ 2,209,242	\$ 2,209,242	\$ 0	\$(113,961)
Judgment, Fines & Forfeits	\$ 1,160,643	\$ 1,085,779	\$ 1,085,779	\$ 0	\$(74,864)
Miscellaneous Revenues	\$ 2,077,096	\$ 3,144,054	\$ 3,144,054	\$ 0	\$ 1,066,958
Less 5% Statutory Reduction	\$(10,891,215)	\$(11,925,481)	\$(11,925,481)	\$ 0	\$(1,034,266)
<b>Subtotal:</b>	<b>\$ 207,676,339</b>	<b>\$ 227,627,357</b>	<b>\$ 227,627,357</b>	<b>\$ 0</b>	<b>\$ 19,951,018</b>
Transfers In	\$ 11,958,828	\$ 16,188,862	\$ 16,188,862	\$ 0	\$ 4,230,034
Other Sources	\$ 2,306,000	\$ 2,252,000	\$ 2,259,000	\$ 7,000	\$(47,000)
Fund Balance	\$ 66,089,363	\$ 61,434,505	\$ 64,959,910	\$ 3,525,405	\$(1,129,453)
<b>REVENUES TOTAL:</b>	<b>\$ 288,030,530</b>	<b>\$ 307,502,724</b>	<b>\$ 311,035,129</b>	<b>\$ 3,532,405</b>	<b>\$ 23,004,599</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 60,515,056	\$ 61,123,025	\$ 61,123,025	\$ 0	\$ 607,969
Operating Expenses	\$ 62,094,793	\$ 64,392,575	\$ 65,724,825	\$ 1,332,250	\$ 3,630,032
Capital Outlay	\$ 5,342,889	\$ 2,194,347	\$ 4,394,502	\$ 2,200,155	\$(948,387)
Grants and Aids	\$ 8,886,087	\$ 5,761,433	\$ 5,761,433	\$ 0	\$(3,124,654)
<b>Subtotal:</b>	<b>\$ 136,838,825</b>	<b>\$ 133,471,380</b>	<b>\$ 137,003,785</b>	<b>\$ 3,532,405</b>	<b>\$ 164,960</b>
Transfers Out	\$ 103,419,804	\$ 115,164,133	\$ 115,164,133	\$ 0	\$ 11,744,329
Reserves - Operating	\$ 43,724,244	\$ 46,172,793	\$ 46,394,835	\$ 222,042	\$ 2,670,591
Reserves - Capital	\$ 117,788	\$ 846,495	\$ 846,495	\$ 0	\$ 728,707
Reserves - Assigned	\$ 1,524,886	\$ 10,230,039	\$ 10,230,039	\$ 0	\$ 8,705,153
Reserves - Restricted	\$ 69,510	\$ 69,510	\$ 69,510	\$ 0	\$ 0
Reserves - Stability	\$ 2,335,473	\$ 1,548,374	\$ 1,326,332	\$(222,042)	\$(1,009,141)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 288,030,530</b>	<b>\$ 307,502,724</b>	<b>\$ 311,035,129</b>	<b>\$ 3,532,405</b>	<b>\$ 23,004,599</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**010-DESIGNATED AD VALOREM TAX SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Transfers In	\$ 7,100,454	\$ 10,513,964	\$ 10,513,964	\$ 0	\$ 3,413,510
<b>REVENUES TOTAL:</b>	<b>\$ 7,100,454</b>	<b>\$ 10,513,964</b>	<b>\$ 10,513,964</b>	<b>\$ 0</b>	<b>\$ 3,413,510</b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 7,100,454	\$ 10,513,964	\$ 10,513,964	\$ 0	\$ 3,413,510
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,100,454</b>	<b>\$ 10,513,964</b>	<b>\$ 10,513,964</b>	<b>\$ 0</b>	<b>\$ 3,413,510</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

# SPECIAL REVENUE FUNDS

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Change Between Stages

Adjustments have been made to the Special Revenue Funds since the Tentative Budget was presented on 9/06/2018. A summary of those changes has been included in front of each of the individual Funds.

<b>SPECIAL REVENUE FUND GROUP</b>					
	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 28,050,445	\$ 30,868,926	\$ 30,868,926	\$ 0	\$ 2,818,481
PY Delinquent Ad Valorem Tax	\$ 11,000	\$ 11,329	\$ 11,329	\$ 0	\$ 329
Other Taxes	\$ 66,463,479	\$ 72,466,423	\$ 72,466,423	\$ 0	\$ 6,002,944
Permits, Fees & Special Assessments	\$ 59,439,801	\$ 64,390,765	\$ 64,390,765	\$ 0	\$ 4,950,964
Intergovernmental Revenue	\$ 69,329,868	\$ 45,107,804	\$ 79,089,956	\$ 33,982,152	\$ 9,760,088
Charges For Services	\$ 13,853,422	\$ 13,850,933	\$ 13,850,933	\$ 0	\$(2,489)
Judgment, Fines & Forfeits	\$ 1,084,649	\$ 1,193,667	\$ 1,193,667	\$ 0	\$ 109,018
Miscellaneous Revenues	\$ 3,490,579	\$ 2,939,184	\$ 2,939,184	\$ 0	\$(551,395)
Less 5% Statutory Reduction	\$(9,036,521)	\$(9,694,975)	\$(9,694,975)	\$ 0	\$(658,454)
<b>Subtotal:</b>	<b>\$ 232,686,722</b>	<b>\$ 221,134,056</b>	<b>\$ 255,116,208</b>	<b>\$ 33,982,152</b>	<b>\$ 22,429,486</b>
Transfers In	\$ 20,035,494	\$ 24,522,819	\$ 24,522,819	\$ 0	\$ 4,487,325
Other Sources	\$ 167,667	\$ 2,503,009	\$ 2,503,009	\$ 0	\$ 2,335,342
Fund Balance	\$ 190,495,794	\$ 145,187,045	\$ 181,862,895	\$ 36,675,850	\$(8,632,899)
<b>REVENUES TOTAL:</b>	<b>\$ 443,385,677</b>	<b>\$ 393,346,929</b>	<b>\$ 464,004,931</b>	<b>\$ 70,658,002</b>	<b>\$ 20,619,254</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 61,113,923	\$ 64,553,457	\$ 64,553,457	\$ 0	\$ 3,439,534
Operating Expenses	\$ 111,232,141	\$ 123,324,079	\$ 123,774,643	\$ 450,564	\$ 12,542,502
Capital Outlay	\$ 88,460,735	\$ 38,422,549	\$ 108,629,987	\$ 70,207,438	\$ 20,169,252
Debt Service	\$ 3,896,705	\$ 4,568,475	\$ 4,568,475	\$ 0	\$ 671,770
Grants and Aids	\$ 1,277,125	\$ 1,039,709	\$ 1,039,709	\$ 0	\$(237,416)
<b>Subtotal:</b>	<b>\$ 265,980,629</b>	<b>\$ 231,908,269</b>	<b>\$ 302,566,271</b>	<b>\$ 70,658,002</b>	<b>\$ 36,585,642</b>
Transfers Out	\$ 28,416,247	\$ 34,564,632	\$ 34,564,632	\$ 0	\$ 6,148,385
Reserves - Operating	\$ 37,489,361	\$ 38,043,102	\$ 38,159,410	\$ 116,308	\$ 670,049
Reserves - Debt	\$ 1,750,650	\$ 1,762,747	\$ 1,762,747	\$ 0	\$ 12,097
Reserves - Capital	\$ 78,304,003	\$ 31,508,166	\$ 31,508,166	\$ 0	\$(46,795,837)
Reserves - Assigned	\$ 50,000	\$ 20,116,000	\$ 20,116,000	\$ 0	\$ 20,066,000
Reserves - Restricted	\$ 7,734,361	\$ 8,471,262	\$ 8,471,262	\$ 0	\$ 736,901
Reserves - Stability	\$ 23,660,426	\$ 26,972,751	\$ 26,856,443	\$(116,308)	\$ 3,196,017
<b>EXPENDITURES TOTAL:</b>	<b>\$ 443,385,677</b>	<b>\$ 393,346,929</b>	<b>\$ 464,004,931</b>	<b>\$ 70,658,002</b>	<b>\$ 20,619,254</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 7,998,937	\$ 8,077,393	\$ 8,077,393	\$ 0	\$ 78,456
<b>REVENUES TOTAL:</b>	<b>\$ 7,998,937</b>	<b>\$ 8,077,393</b>	<b>\$ 8,077,393</b>	<b>\$ 0</b>	<b>\$ 78,456</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	\$ 7,655,888	\$ 7,734,344	\$ 7,734,344	\$ 0	\$ 78,456
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,998,937</b>	<b>\$ 8,077,393</b>	<b>\$ 8,077,393</b>	<b>\$ 0</b>	<b>\$ 78,456</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

### Fund 102 – Transportation Trust Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$442,237 to account for funding that will be carried from the prior Fiscal Year to continue/complete the purchase of equipment and ongoing projects.

#### **Expenditures**

- ✓ Operating increased \$186,000 to complete the purchase of traffic signal control boxes and roadway signs.
- ✓ The budget for Capital Outlay increased \$256,237 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Replacement Storage Tanks Road & Bridge - \$166,237
  - Fleet Vehicle Replacement - \$90,000

**102-TRANSPORTATION TRUST FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 9,016,672	\$ 9,443,105	\$ 9,443,105	\$ 0	\$ 426,433
Permits, Fees & Special Assessments	\$ 180,250	\$ 242,588	\$ 242,588	\$ 0	\$ 62,338
Intergovernmental Revenue	\$ 2,008,303	\$ 1,892,592	\$ 1,892,592	\$ 0	\$(115,711)
Charges For Services	\$ 29,324	\$ 39,927	\$ 39,927	\$ 0	\$ 10,603
Miscellaneous Revenues	\$ 41,496	\$ 20,000	\$ 20,000	\$ 0	\$(21,496)
Less 5% Statutory Reduction	\$(563,801)	\$(581,910)	\$(581,910)	\$ 0	\$(18,109)
<b>Subtotal:</b>	<b>\$ 10,712,244</b>	<b>\$ 11,056,302</b>	<b>\$ 11,056,302</b>	<b>\$ 0</b>	<b>\$ 344,058</b>
Transfers In	\$ 7,120,845	\$ 10,534,352	\$ 10,534,352	\$ 0	\$ 3,413,507
Fund Balance	\$ 3,751,029	\$ 1,155,752	\$ 1,597,989	\$ 442,237	\$(2,153,040)
<b>REVENUES TOTAL:</b>	<b>\$ 21,584,118</b>	<b>\$ 22,746,406</b>	<b>\$ 23,188,643</b>	<b>\$ 442,237</b>	<b>\$ 1,604,525</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 10,476,101	\$ 10,488,900	\$ 10,488,900	\$ 0	\$ 12,799
Operating Expenses	\$ 6,839,356	\$ 8,369,960	\$ 8,555,960	\$ 186,000	\$ 1,716,604
Capital Outlay	\$ 463,375	\$ 358,120	\$ 614,357	\$ 256,237	\$ 150,982
Debt Service	\$ 1,370,550	\$ 1,371,151	\$ 1,371,151	\$ 0	\$ 601
<b>Subtotal:</b>	<b>\$ 19,149,382</b>	<b>\$ 20,588,131</b>	<b>\$ 21,030,368</b>	<b>\$ 442,237</b>	<b>\$ 1,880,986</b>
Transfers Out	\$ 2,237,856	\$ 2,158,275	\$ 2,158,275	\$ 0	\$(79,581)
Reserves - Operating	\$ 196,880	\$ 0	\$ 0	\$ 0	\$(196,880)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 21,584,118</b>	<b>\$ 22,746,406</b>	<b>\$ 23,188,643</b>	<b>\$ 442,237</b>	<b>\$ 1,604,525</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**103-DRUG ABUSE TREATMENT FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Judgment, Fines & Forfeits	\$ 81,827	\$ 72,644	\$ 72,644	\$ 0	\$(9,183)
<u>Less 5% Statutory Reduction</u>	<u>\$(4,091)</u>	<u>\$(3,632)</u>	<u>\$(3,632)</u>	<u>\$ 0</u>	<u>\$ 459</u>
<b>Subtotal:</b>	<b>\$ 77,736</b>	<b>\$ 69,012</b>	<b>\$ 69,012</b>	<b>\$ 0</b>	<b>\$(8,724)</b>
<u>Fund Balance</u>	<u>\$ 2,281</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(2,281)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 80,017</u></b>	<b><u>\$ 69,012</u></b>	<b><u>\$ 69,012</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(11,005)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Transfers Out</u>	<u>\$ 80,017</u>	<u>\$ 69,012</u>	<u>\$ 69,012</u>	<u>\$ 0</u>	<u>\$(11,005)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 80,017</u></b>	<b><u>\$ 69,012</u></b>	<b><u>\$ 69,012</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(11,005)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 104 – Tourism Development Tax Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$17,643,837 to account for funding that will be carried from the prior Fiscal Year to complete the purchase of equipment and to continue/complete project construction.

#### **Expenditures**

- ✓ Operating increased \$115,000 to complete the purchase of safety billboards.
- ✓ The budget for Capital Outlay increased \$17,528,837 to account for funds that will be carried from Fiscal Year 2017 to continue the following projects:
  - Access Control Systems - \$121,293
  - Arena Sound System - \$114,240
  - Austin Tindal Expansion - \$1,498,788
  - Austin Tindal Expansion Phase II - \$1,551,893
  - Exhibition Hall Sound System - \$81,830
  - Fencing & Modification - \$20,321
  - Fortune Lakeshore Multi-Use Trail - \$162,825
  - Freight Elevator - \$126,159
  - Improved Interior Signage - \$100
  - Improved Exterior Signage - \$618,229
  - OHP Drainage Improvements - \$6,859,531
  - Lightning Arrest System - \$83,664
  - Locker/Dressing Room - \$250,000
  - Neptune Road Trail Improvements - \$501,590
  - OHP Admin Offices/Box Office Renovation - \$594,850
  - OHP Electric Power Distribution - \$125,000
  - OHP Fall Protection System - \$100,000
  - OHP HVAC Chiller/Tower Addition - \$160,666
  - OHP Light System Phase II Exhibition Hall & Arena - \$88,092
  - OHP Lighting System Project - \$38,984
  - OHP Maintenance 20x40 Shed - \$170,442
  - OHP Multipurpose Pavilion West - \$2,000,000
  - OHP Parking and Hardscape - \$142,751
  - OHP Property Purchase - \$1,683,730
  - Oren Brown Park Improvements - \$49,712
  - Osceola Arts Improvement - \$205,078
  - Refrigerator Arena Kitchen - \$6,473

- Remodel Suites & Furniture Area - \$66,122
  - Rodeo Penning Back Chutes - \$31,474
  - Stadium Picnic Cover - \$75,000
- ✓ Reserves were adjusted in accordance with the Budget Policy.

**104-TOURIST DEVELOPMENT TAX FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 32,592,849	\$ 36,342,448	\$ 36,342,448	\$ 0	\$ 3,749,599
Charges For Services	\$ 2,484,048	\$ 2,293,592	\$ 2,293,592	\$ 0	\$(190,456)
Miscellaneous Revenues	\$ 1,122,235	\$ 457,235	\$ 457,235	\$ 0	\$(665,000)
Less 5% Statutory Reduction	\$(1,809,956)	\$(1,954,663)	\$(1,954,663)	\$ 0	\$(144,707)
<b>Subtotal:</b>	<b>\$ 34,389,176</b>	<b>\$ 37,138,612</b>	<b>\$ 37,138,612</b>	<b>\$ 0</b>	<b>\$ 2,749,436</b>
Other Sources	\$ 120,000	\$ 148,273	\$ 148,273	\$ 0	\$ 28,273
Fund Balance	\$ 56,103,776	\$ 38,556,787	\$ 56,200,624	\$ 17,643,837	\$ 96,848
<b>REVENUES TOTAL:</b>	<b>\$ 90,612,952</b>	<b>\$ 75,843,672</b>	<b>\$ 93,487,509</b>	<b>\$ 17,643,837</b>	<b>\$ 2,874,557</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 2,837,110	\$ 2,357,564	\$ 2,357,564	\$ 0	\$(479,546)
Operating Expenses	\$ 24,560,463	\$ 20,471,695	\$ 20,586,695	\$ 115,000	\$(3,973,768)
Capital Outlay	\$ 13,950,963	\$ 4,265,256	\$ 21,794,093	\$ 17,528,837	\$ 7,843,130
<b>Subtotal:</b>	<b>\$ 41,348,536</b>	<b>\$ 27,094,515</b>	<b>\$ 44,738,352</b>	<b>\$ 17,643,837</b>	<b>\$ 3,389,816</b>
Transfers Out	\$ 4,858,139	\$ 12,988,751	\$ 12,988,751	\$ 0	\$ 8,130,612
Reserves - Operating	\$ 7,870,234	\$ 8,487,321	\$ 8,603,629	\$ 116,308	\$ 733,395
Reserves - Capital	\$ 34,433,880	\$ 0	\$ 0	\$ 0	\$(34,433,880)
Reserves - Assigned	\$ 0	\$ 20,000,000	\$ 20,000,000	\$ 0	\$ 20,000,000
Reserves - Stability	\$ 2,102,163	\$ 7,273,085	\$ 7,156,777	\$(116,308)	\$ 5,054,614
<b>EXPENDITURES TOTAL:</b>	<b>\$ 90,612,952</b>	<b>\$ 75,843,672</b>	<b>\$ 93,487,509</b>	<b>\$ 17,643,837</b>	<b>\$ 2,874,557</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,148,212	\$ 9,085,612	\$ 9,085,612	\$ 0	\$ 937,400
Miscellaneous Revenues	\$ 64,552	\$ 64,552	\$ 64,552	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(410,638)	\$(457,508)	\$(457,508)	\$ 0	\$(46,870)
<b>Subtotal:</b>	<b>\$ 7,802,126</b>	<b>\$ 8,692,656</b>	<b>\$ 8,692,656</b>	<b>\$ 0</b>	<b>\$ 890,530</b>
Other Sources	\$ 20,000	\$ 37,069	\$ 37,069	\$ 0	\$ 17,069
Fund Balance	\$ 18,099,956	\$ 18,546,584	\$ 18,546,584	\$ 0	\$ 446,628
<b>REVENUES TOTAL:</b>	<b>\$ 25,922,082</b>	<b>\$ 27,276,309</b>	<b>\$ 27,276,309</b>	<b>\$ 0</b>	<b>\$ 1,354,227</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 2,453,074	\$ 11,761,651	\$ 11,761,651	\$ 0	\$ 9,308,577
<b>Subtotal:</b>	<b>\$ 2,453,074</b>	<b>\$ 11,761,651</b>	<b>\$ 11,761,651</b>	<b>\$ 0</b>	<b>\$ 9,308,577</b>
Transfers Out	\$ 4,448,854	\$ 4,455,983	\$ 4,455,983	\$ 0	\$ 7,129
Reserves - Operating	\$ 6,310,641	\$ 4,756,011	\$ 4,756,011	\$ 0	\$(1,554,630)
Reserves - Capital	\$ 11,000,000	\$ 1,931,090	\$ 1,931,090	\$ 0	\$(9,068,910)
Reserves - Stability	\$ 1,709,513	\$ 4,371,574	\$ 4,371,574	\$ 0	\$ 2,662,061
<b>EXPENDITURES TOTAL:</b>	<b>\$ 25,922,082</b>	<b>\$ 27,276,309</b>	<b>\$ 27,276,309</b>	<b>\$ 0</b>	<b>\$ 1,354,227</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,148,212	\$ 9,085,612	\$ 9,085,612	\$ 0	\$ 937,400
Miscellaneous Revenues	\$ 30,000	\$ 30,000	\$ 30,000	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(408,911)	\$(455,781)	\$(455,781)	\$ 0	\$(46,870)
<b>Subtotal:</b>	<b>\$ 7,769,301</b>	<b>\$ 8,659,831</b>	<b>\$ 8,659,831</b>	<b>\$ 0</b>	<b>\$ 890,530</b>
Fund Balance	\$ 6,038,952	\$ 4,915,560	\$ 4,915,560	\$ 0	\$(1,123,392)
<b>REVENUES TOTAL:</b>	<b>\$ 13,808,253</b>	<b>\$ 13,575,391</b>	<b>\$ 13,575,391</b>	<b>\$ 0</b>	<b>\$(232,862)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 7,270,287	\$ 7,430,801	\$ 7,430,801	\$ 0	\$ 160,514
<b>Subtotal:</b>	<b>\$ 7,270,287</b>	<b>\$ 7,430,801</b>	<b>\$ 7,430,801</b>	<b>\$ 0</b>	<b>\$ 160,514</b>
Transfers Out	\$ 141,638	\$ 200,177	\$ 200,177	\$ 0	\$ 58,539
Reserves - Operating	\$ 2,135,849	\$ 1,769,618	\$ 1,769,618	\$ 0	\$(366,231)
Reserves - Stability	\$ 4,260,479	\$ 4,174,795	\$ 4,174,795	\$ 0	\$(85,684)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,808,253</b>	<b>\$ 13,575,391</b>	<b>\$ 13,575,391</b>	<b>\$ 0</b>	<b>\$(232,862)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

### Fund 107 – Library District Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$364,325 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 \$364,325 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - BVL Library Renovation - \$69,683
  - Central Library Renovation - \$96,976
  - Poinciana Library Renovation - \$85,963
  - St. Cloud Library Renovation - \$103,276
  - West Osceola Library Renovation - \$8,426

**107-LIBRARY DISTRICT FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 6,914,756	\$ 7,653,633	\$ 7,653,633	\$ 0	\$ 738,877
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 183,512	\$ 166,946	\$ 166,946	\$ 0	\$(16,566)
Charges For Services	\$ 88,067	\$ 84,862	\$ 84,862	\$ 0	\$(3,205)
Judgment, Fines & Forfeits	\$ 55,787	\$ 35,000	\$ 35,000	\$ 0	\$(20,787)
Miscellaneous Revenues	\$ 114,543	\$ 148,907	\$ 148,907	\$ 0	\$ 34,364
Less 5% Statutory Reduction	\$(358,008)	\$(395,470)	\$(395,470)	\$ 0	\$(37,462)
<b>Subtotal:</b>	<b>\$ 7,000,657</b>	<b>\$ 7,695,878</b>	<b>\$ 7,695,878</b>	<b>\$ 0</b>	<b>\$ 695,221</b>
Fund Balance	\$ 3,549,553	\$ 3,179,251	\$ 3,543,576	\$ 364,325	\$(5,977)
<b>REVENUES TOTAL:</b>	<b>\$ 10,550,210</b>	<b>\$ 10,875,129</b>	<b>\$ 11,239,454</b>	<b>\$ 364,325</b>	<b>\$ 689,244</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 57,088	\$ 58,725	\$ 58,725	\$ 0	\$ 1,637
Operating Expenses	\$ 6,090,708	\$ 6,378,600	\$ 6,378,600	\$ 0	\$ 287,892
Capital Outlay	\$ 666,774	\$ 231,000	\$ 595,325	\$ 364,325	\$(71,449)
Debt Service	\$ 557,791	\$ 557,791	\$ 557,791	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 7,372,361</b>	<b>\$ 7,226,116</b>	<b>\$ 7,590,441</b>	<b>\$ 364,325</b>	<b>\$ 218,080</b>
Transfers Out	\$ 529,209	\$ 1,149,509	\$ 1,149,509	\$ 0	\$ 620,300
Reserves - Operating	\$ 1,407,865	\$ 1,620,303	\$ 1,620,303	\$ 0	\$ 212,438
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 961,879	\$ 600,305	\$ 600,305	\$ 0	\$(361,574)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 10,550,210</b>	<b>\$ 10,875,129</b>	<b>\$ 11,239,454</b>	<b>\$ 364,325</b>	<b>\$ 689,244</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**109-LAW ENFORCEMENT TRUST FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 0	\$ 2,000	\$ 2,000	\$ 0	\$ 2,000
Less 5% Statutory Reduction	\$ 0	\$(100)	\$(100)	\$ 0	\$(100)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,900</b>	<b>\$ 1,900</b>	<b>\$ 0</b>	<b>\$ 1,900</b>
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
Fund Balance	\$ 400,000	\$ 400,000	\$ 400,000	\$ 0	\$ 0
<b>REVENUES TOTAL:</b>	<b>\$ 427,667</b>	<b>\$ 429,567</b>	<b>\$ 429,567</b>	<b>\$ 0</b>	<b>\$ 1,900</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 427,667	\$ 429,567	\$ 429,567	\$ 0	\$ 1,900
<b>EXPENDITURES TOTAL:</b>	<b>\$ 427,667</b>	<b>\$ 429,567</b>	<b>\$ 429,567</b>	<b>\$ 0</b>	<b>\$ 1,900</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 1,892,239	\$ 1,892,239	\$ 1,892,239	\$ 0	\$ 0
Charges For Services	\$ 13,400	\$ 6,000	\$ 6,000	\$ 0	\$(7,400)
Less 5% Statutory Reduction	\$(95,282)	\$(95,282)	\$(95,282)	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 1,810,357</b>	<b>\$ 1,802,957</b>	<b>\$ 1,802,957</b>	<b>\$ 0</b>	<b>\$(7,400)</b>
Fund Balance	\$ 2,356,597	\$ 2,161,747	\$ 2,161,747	\$ 0	\$(194,850)
<b>REVENUES TOTAL:</b>	<b>\$ 4,166,954</b>	<b>\$ 3,964,704</b>	<b>\$ 3,964,704</b>	<b>\$ 0</b>	<b>\$(202,250)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 101,582	\$ 101,425	\$ 101,425	\$ 0	\$(157)
Operating Expenses	\$ 4,065,372	\$ 3,862,439	\$ 3,862,439	\$ 0	\$(202,933)
<b>Subtotal:</b>	<b>\$ 4,166,954</b>	<b>\$ 3,963,864</b>	<b>\$ 3,963,864</b>	<b>\$ 0</b>	<b>\$(203,090)</b>
Transfers Out	\$ 0	\$ 840	\$ 840	\$ 0	\$ 840
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,166,954</b>	<b>\$ 3,964,704</b>	<b>\$ 3,964,704</b>	<b>\$ 0</b>	<b>\$(202,250)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 1,486,123	\$ 1,399,677	\$ 1,399,677	\$ 0	\$(86,446)
Charges For Services	\$ 10,000	\$ 12,606	\$ 12,606	\$ 0	\$ 2,606
Miscellaneous Revenues	\$ 4,000	\$ 7,073	\$ 7,073	\$ 0	\$ 3,073
<u>Less 5% Statutory Reduction</u>	<u>\$(75,006)</u>	<u>\$(70,968)</u>	<u>\$(70,968)</u>	<u>\$ 0</u>	<u>\$ 4,038</u>
<b>Subtotal:</b>	<b>\$ 1,425,117</b>	<b>\$ 1,348,388</b>	<b>\$ 1,348,388</b>	<b>\$ 0</b>	<b>\$(76,729)</b>
<u>Fund Balance</u>	<u>\$ 1,303,676</u>	<u>\$ 1,255,172</u>	<u>\$ 1,255,172</u>	<u>\$ 0</u>	<u>\$(48,504)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 2,603,560</u></b>	<b><u>\$ 2,603,560</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(125,233)</u></b>
<b>EXPENDITURES:</b>					
Transfers Out	\$ 1,549,393	\$ 1,709,221	\$ 1,709,221	\$ 0	\$ 159,828
Reserves - Operating	\$ 351,774	\$ 406,043	\$ 406,043	\$ 0	\$ 54,269
<u>Reserves - Capital</u>	<u>\$ 827,626</u>	<u>\$ 488,296</u>	<u>\$ 488,296</u>	<u>\$ 0</u>	<u>\$(339,330)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,728,793</u></b>	<b><u>\$ 2,603,560</u></b>	<b><u>\$ 2,603,560</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(125,233)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 113 – BVL MSTU Fund

#### **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 increased to account for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - Bass Slough - \$40,796

**113-BUENAVENTURA LAKES MSBU SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</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 (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 115 – Court Facilities Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$306,046 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 \$306,046 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Admin Building 3<sup>rd</sup> Floor Reconfiguration - \$52,055
  - Clerk of Court Evid Vault Modification - \$70,000
  - Court Facility Wayfinding - \$8,991
  - Secure Pass Scanner - \$175,000



**115-COURT FACILITIES FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 1,273,482	\$ 1,215,558	\$ 1,215,558	\$ 0	\$(57,924)
Miscellaneous Revenues	\$ 58,161	\$ 58,161	\$ 58,161	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(63,673)	\$(63,686)	\$(63,686)	\$ 0	\$(13)
<b>Subtotal:</b>	<b>\$ 1,267,970</b>	<b>\$ 1,210,033</b>	<b>\$ 1,210,033</b>	<b>\$ 0</b>	<b>\$(57,937)</b>
Fund Balance	\$ 9,776,454	\$ 10,111,302	\$ 10,417,348	\$ 306,046	\$ 640,894
<b>REVENUES TOTAL:</b>	<b>\$ 11,044,424</b>	<b>\$ 11,321,335</b>	<b>\$ 11,627,381</b>	<b>\$ 306,046</b>	<b>\$ 582,957</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 103,000	\$ 181,200	\$ 181,200	\$ 0	\$ 78,200
Capital Outlay	\$ 566,286	\$ 13,500	\$ 319,546	\$ 306,046	\$(246,740)
<b>Subtotal:</b>	<b>\$ 669,286</b>	<b>\$ 194,700</b>	<b>\$ 500,746</b>	<b>\$ 306,046</b>	<b>\$(168,540)</b>
Transfers Out	\$ 660,354	\$ 667,419	\$ 667,419	\$ 0	\$ 7,065
Reserves - Operating	\$ 147,996	\$ 18,120	\$ 18,120	\$ 0	\$(129,876)
Reserves - Capital	\$ 9,566,788	\$ 10,441,096	\$ 10,441,096	\$ 0	\$ 874,308
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,044,424</b>	<b>\$ 11,321,335</b>	<b>\$ 11,627,381</b>	<b>\$ 306,046</b>	<b>\$ 582,957</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 427,318	\$ 205,879	\$ 205,879	\$ 0	\$(221,439)
<b>Subtotal:</b>	<b>\$ 427,318</b>	<b>\$ 205,879</b>	<b>\$ 205,879</b>	<b>\$ 0</b>	<b>\$(221,439)</b>
<u>Fund Balance</u>	\$ 0	\$ 19,827	\$ 19,827	\$ 0	\$ 19,827
<b>REVENUES TOTAL:</b>	<b>\$ 427,318</b>	<b>\$ 225,706</b>	<b>\$ 225,706</b>	<b>\$ 0</b>	<b>\$(201,612)</b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	\$ 427,318	\$ 225,706	\$ 225,706	\$ 0	\$(201,612)
<b>Subtotal:</b>	<b>\$ 427,318</b>	<b>\$ 225,706</b>	<b>\$ 225,706</b>	<b>\$ 0</b>	<b>\$(201,612)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 427,318</b>	<b>\$ 225,706</b>	<b>\$ 225,706</b>	<b>\$ 0</b>	<b>\$(201,612)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
<u>Intergovernmental Revenue</u>	\$ 110,326	\$ 247,656	\$ 247,656	\$ 0	\$ 137,330
<b>Subtotal:</b>	<b>\$ 110,326</b>	<b>\$ 247,656</b>	<b>\$ 247,656</b>	<b>\$ 0</b>	<b>\$ 137,330</b>
<u>Fund Balance</u>	\$ 0	\$ 125,079	\$ 125,079	\$ 0	\$ 125,079
<b>REVENUES TOTAL:</b>	<b>\$ 110,326</b>	<b>\$ 372,735</b>	<b>\$ 372,735</b>	<b>\$ 0</b>	<b>\$ 262,409</b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	\$ 110,326	\$ 372,735	\$ 372,735	\$ 0	\$ 262,409
<b>Subtotal:</b>	<b>\$ 110,326</b>	<b>\$ 372,735</b>	<b>\$ 372,735</b>	<b>\$ 0</b>	<b>\$ 262,409</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 110,326</b>	<b>\$ 372,735</b>	<b>\$ 372,735</b>	<b>\$ 0</b>	<b>\$ 262,409</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 50,000	\$ 0	\$ 0	\$ 0	\$(50,000)
Less 5% Statutory Reduction	\$(2,500)	\$ 0	\$ 0	\$ 0	\$ 2,500
<b>Subtotal:</b>	<b>\$ 47,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(47,500)</b>
Fund Balance	\$ 9,406,606	\$ 0	\$ 0	\$ 0	\$(9,406,606)
<b>REVENUES TOTAL:</b>	<b>\$ 9,454,106</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(9,454,106)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 9,403,141	\$ 0	\$ 0	\$ 0	\$(9,403,141)
<b>Subtotal:</b>	<b>\$ 9,403,141</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(9,403,141)</b>
Reserves - Capital	\$ 50,965	\$ 0	\$ 0	\$ 0	\$(50,965)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,454,106</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(9,454,106)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**124-ENVIRONMENTAL LAND ACQUISITION FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 125 – Environmental Land Maintenance

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$552,721 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 \$552,721 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Babb Caretaker - \$185,006
  - Candella Island - \$98,805
  - Cherokee Point - \$131,904
  - Twin Oaks - \$137,006

**125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,152,459	\$ 1,275,606	\$ 1,275,606	\$ 0	\$ 123,147
Miscellaneous Revenues	\$ 11,000	\$ 41,000	\$ 41,000	\$ 0	\$ 30,000
Less 5% Statutory Reduction	\$(58,173)	\$(65,830)	\$(65,830)	\$ 0	\$(7,657)
<b>Subtotal:</b>	<b>\$ 1,105,286</b>	<b>\$ 1,250,776</b>	<b>\$ 1,250,776</b>	<b>\$ 0</b>	<b>\$ 145,490</b>
Transfers In	\$ 32,631	\$ 0	\$ 0	\$ 0	\$(32,631)
Fund Balance	\$ 2,072,156	\$ 876,949	\$ 1,429,670	\$ 552,721	\$(642,486)
<b>REVENUES TOTAL:</b>	<b>\$ 3,210,073</b>	<b>\$ 2,127,725</b>	<b>\$ 2,680,446</b>	<b>\$ 552,721</b>	<b>\$(529,627)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 300,473	\$ 320,411	\$ 320,411	\$ 0	\$ 19,938
Operating Expenses	\$ 596,529	\$ 589,819	\$ 589,819	\$ 0	\$(6,710)
Capital Outlay	\$ 739,572	\$ 42,800	\$ 595,521	\$ 552,721	\$(144,051)
<b>Subtotal:</b>	<b>\$ 1,636,574</b>	<b>\$ 953,030</b>	<b>\$ 1,505,751</b>	<b>\$ 552,721</b>	<b>\$(130,823)</b>
Transfers Out	\$ 172,828	\$ 191,847	\$ 191,847	\$ 0	\$ 19,019
Reserves - Operating	\$ 290,398	\$ 282,589	\$ 282,589	\$ 0	\$(7,809)
Reserves - Restricted	\$ 0	\$ 700,259	\$ 700,259	\$ 0	\$ 700,259
Reserves - Stability	\$ 1,110,273	\$ 0	\$ 0	\$ 0	\$(1,110,273)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,210,073</b>	<b>\$ 2,127,725</b>	<b>\$ 2,680,446</b>	<b>\$ 552,721</b>	<b>\$(529,627)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**128-SUBDIVISION POND MSBU SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 690,652	\$ 682,998	\$ 682,998	\$ 0	\$(7,654)
<u>Less 5% Statutory Reduction</u>	<u>\$(34,532)</u>	<u>\$(34,151)</u>	<u>\$(34,151)</u>	<u>\$ 0</u>	<u>\$ 381</u>
<b>Subtotal:</b>	<b>\$ 656,120</b>	<b>\$ 648,847</b>	<b>\$ 648,847</b>	<b>\$ 0</b>	<b>\$(7,273)</b>
<u>Fund Balance</u>	<u>\$ 229,340</u>	<u>\$ 282,412</u>	<u>\$ 282,412</u>	<u>\$ 0</u>	<u>\$ 53,072</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 931,259</u></b>	<b><u>\$ 931,259</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 45,799</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 744,690</u>	<u>\$ 852,213</u>	<u>\$ 852,213</u>	<u>\$ 0</u>	<u>\$ 107,523</u>
<b>Subtotal:</b>	<b>\$ 744,690</b>	<b>\$ 852,213</b>	<b>\$ 852,213</b>	<b>\$ 0</b>	<b>\$ 107,523</b>
<u>Transfers Out</u>	<u>\$ 140,770</u>	<u>\$ 79,046</u>	<u>\$ 79,046</u>	<u>\$ 0</u>	<u>\$(61,724)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 885,460</u></b>	<b><u>\$ 931,259</u></b>	<b><u>\$ 931,259</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 45,799</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



**129-STREET LIGHTING MSBU SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 286,631	\$ 312,693	\$ 312,693	\$ 0	\$ 26,062
<u>Less 5% Statutory Reduction</u>	<u>\$(14,332)</u>	<u>\$(15,243)</u>	<u>\$(15,243)</u>	<u>\$ 0</u>	<u>\$(911)</u>
<b>Subtotal:</b>	<b>\$ 272,299</b>	<b>\$ 297,450</b>	<b>\$ 297,450</b>	<b>\$ 0</b>	<b>\$ 25,151</b>
<u>Fund Balance</u>	<u>\$ 137,275</u>	<u>\$ 102,741</u>	<u>\$ 102,741</u>	<u>\$ 0</u>	<u>\$(34,534)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 400,191</u></b>	<b><u>\$ 400,191</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(9,383)</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 394,349</u>	<u>\$ 384,297</u>	<u>\$ 384,297</u>	<u>\$ 0</u>	<u>\$(10,052)</u>
<b>Subtotal:</b>	<b>\$ 394,349</b>	<b>\$ 384,297</b>	<b>\$ 384,297</b>	<b>\$ 0</b>	<b>\$(10,052)</b>
<u>Transfers Out</u>	<u>\$ 15,225</u>	<u>\$ 15,894</u>	<u>\$ 15,894</u>	<u>\$ 0</u>	<u>\$ 669</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 409,574</u></b>	<b><u>\$ 400,191</u></b>	<b><u>\$ 400,191</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(9,383)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**130-COURT RELATED TECHNOLOGY FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 897,208	\$ 944,164	\$ 944,164	\$ 0	\$ 46,956
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(45,085)	\$(47,433)	\$(47,433)	\$ 0	\$(2,348)
<b>Subtotal:</b>	<b>\$ 856,623</b>	<b>\$ 901,231</b>	<b>\$ 901,231</b>	<b>\$ 0</b>	<b>\$ 44,608</b>
Transfers In	\$ 57,293	\$ 133,529	\$ 133,529	\$ 0	\$ 76,236
Fund Balance	\$ 334,721	\$ 325,793	\$ 325,793	\$ 0	\$(8,928)
<b>REVENUES TOTAL:</b>	<b>\$ 1,248,637</b>	<b>\$ 1,360,553</b>	<b>\$ 1,360,553</b>	<b>\$ 0</b>	<b>\$ 111,916</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 477,648	\$ 481,866	\$ 481,866	\$ 0	\$ 4,218
Operating Expenses	\$ 539,645	\$ 648,689	\$ 648,689	\$ 0	\$ 109,044
Capital Outlay	\$ 130,900	\$ 115,500	\$ 115,500	\$ 0	\$(15,400)
<b>Subtotal:</b>	<b>\$ 1,148,193</b>	<b>\$ 1,246,055</b>	<b>\$ 1,246,055</b>	<b>\$ 0</b>	<b>\$ 97,862</b>
Transfers Out	\$ 84,198	\$ 72,322	\$ 72,322	\$ 0	\$(11,876)
Reserves - Operating	\$ 16,246	\$ 42,176	\$ 42,176	\$ 0	\$ 25,930
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,248,637</b>	<b>\$ 1,360,553</b>	<b>\$ 1,360,553</b>	<b>\$ 0</b>	<b>\$ 111,916</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 134 – Countywide Fire Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$220,844 for funding that will be carried from the prior Fiscal Year to complete the purchase of equipment and repairs in FY19.

#### **Expenditures**

- ✓ Operating is reflective of an increase in the amount of \$160,000 due to the appropriation of funds primarily for the new hospital base station agreement and a roof replacement for Station #72.
- ✓ The budget for Capital Outlay is reflective of an increase in the amount of \$60,844 for the appropriation of funds that will be carried from Fiscal Year 2018 for portable tank liners, a gravity conveyer, steel dock plates, and the RFID project.

**134-COUNTYWIDE FIRE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 18,819,142	\$ 20,781,922	\$ 20,781,922	\$ 0	\$ 1,962,780
PY Delinquent Ad Valorem Tax	\$ 9,000	\$ 9,329	\$ 9,329	\$ 0	\$ 329
Permits, Fees & Special Assessments	\$ 33,779,804	\$ 36,430,231	\$ 36,430,231	\$ 0	\$ 2,650,427
Intergovernmental Revenue	\$ 87,532	\$ 93,320	\$ 93,320	\$ 0	\$ 5,788
Charges For Services	\$ 8,003,555	\$ 8,340,334	\$ 8,340,334	\$ 0	\$ 336,779
Miscellaneous Revenues	\$ 870,540	\$ 847,542	\$ 847,542	\$ 0	\$(22,998)
Less 5% Statutory Reduction	\$(3,050,879)	\$(3,297,534)	\$(3,297,534)	\$ 0	\$(246,655)
<b>Subtotal:</b>	<b>\$ 58,518,694</b>	<b>\$ 63,205,144</b>	<b>\$ 63,205,144</b>	<b>\$ 0</b>	<b>\$ 4,686,450</b>
Transfers In	\$ 3,685,636	\$ 3,918,317	\$ 3,918,317	\$ 0	\$ 232,681
Fund Balance	\$ 27,672,091	\$ 24,692,078	\$ 24,912,922	\$ 220,844	\$(2,759,169)
<b>REVENUES TOTAL:</b>	<b>\$ 89,876,421</b>	<b>\$ 91,815,539</b>	<b>\$ 92,036,383</b>	<b>\$ 220,844</b>	<b>\$ 2,159,962</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 41,283,058	\$ 43,408,945	\$ 43,408,945	\$ 0	\$ 2,125,887
Operating Expenses	\$ 12,176,367	\$ 13,220,349	\$ 13,380,349	\$ 160,000	\$ 1,203,982
Capital Outlay	\$ 1,023,403	\$ 754,351	\$ 815,195	\$ 60,844	\$(208,208)
Debt Service	\$ 1,968,364	\$ 2,362,587	\$ 2,362,587	\$ 0	\$ 394,223
<b>Subtotal:</b>	<b>\$ 56,451,192</b>	<b>\$ 59,746,232</b>	<b>\$ 59,967,076</b>	<b>\$ 220,844</b>	<b>\$ 3,515,884</b>
Transfers Out	\$ 11,883,076	\$ 9,297,344	\$ 9,297,344	\$ 0	\$(2,585,732)
Reserves - Operating	\$ 14,604,480	\$ 15,844,393	\$ 15,844,393	\$ 0	\$ 1,239,913
Reserves - Debt	\$ 1,471,754	\$ 1,483,851	\$ 1,483,851	\$ 0	\$ 12,097
Reserves - Capital	\$ 5,465,919	\$ 5,443,719	\$ 5,443,719	\$ 0	\$(22,200)
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 89,876,421</b>	<b>\$ 91,815,539</b>	<b>\$ 92,036,383</b>	<b>\$ 220,844</b>	<b>\$ 2,159,962</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**136-HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Charges For Services	\$ 58,320	\$ 0	\$ 0	\$ 0	\$(58,320)
Miscellaneous Revenues	\$ 440	\$ 0	\$ 0	\$ 0	\$(440)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,938)</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,938</u>
<b>Subtotal:</b>	<b>\$ 55,822</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(55,822)</b>
<u>Fund Balance</u>	<u>\$ 66,072</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(66,072)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 121,894</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(121,894)</u></b>
<b><u>EXPENDITURES:</u></b>					
Personal Services	\$ 60,369	\$ 0	\$ 0	\$ 0	\$(60,369)
<u>Operating Expenses</u>	<u>\$ 13,087</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(13,087)</u>
<b>Subtotal:</b>	<b>\$ 73,456</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(73,456)</b>
<u>Reserves - Restricted</u>	<u>\$ 48,438</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(48,438)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 121,894</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(121,894)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**137-HOME FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 696,402	\$ 1,060,819	\$ 1,060,819	\$ 0	\$ 364,417
<b>Subtotal:</b>	<b>\$ 696,402</b>	<b>\$ 1,060,819</b>	<b>\$ 1,060,819</b>	<b>\$ 0</b>	<b>\$ 364,417</b>
Transfers In	\$ 53,598	\$ 53,598	\$ 53,598	\$ 0	\$ 0
Fund Balance	\$ 0	\$ 194,438	\$ 194,438	\$ 0	\$ 194,438
<b>REVENUES TOTAL:</b>	<b>\$ 750,000</b>	<b>\$ 1,308,855</b>	<b>\$ 1,308,855</b>	<b>\$ 0</b>	<b>\$ 558,855</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 29,009	\$ 32,112	\$ 32,112	\$ 0	\$ 3,103
Operating Expenses	\$ 435,863	\$ 979,031	\$ 979,031	\$ 0	\$ 543,168
Grants and Aids	\$ 285,128	\$ 297,712	\$ 297,712	\$ 0	\$ 12,584
<b>Subtotal:</b>	<b>\$ 750,000</b>	<b>\$ 1,308,855</b>	<b>\$ 1,308,855</b>	<b>\$ 0</b>	<b>\$ 558,855</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 750,000</b>	<b>\$ 1,308,855</b>	<b>\$ 1,308,855</b>	<b>\$ 0</b>	<b>\$ 558,855</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**139-CRIMINAL JUSTICE TRAINING SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 66,585	\$ 63,674	\$ 63,674	\$ 0	\$(2,911)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,329)</u>	<u>\$(3,184)</u>	<u>\$(3,184)</u>	<u>\$ 0</u>	<u>\$ 145</u>
<b>Subtotal:</b>	<b>\$ 63,256</b>	<b>\$ 60,490</b>	<b>\$ 60,490</b>	<b>\$ 0</b>	<b>\$(2,766)</b>
<u>Fund Balance</u>	<u>\$ 19,583</u>	<u>\$ 4,276</u>	<u>\$ 4,276</u>	<u>\$ 0</u>	<u>\$(15,307)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 64,766</u></b>	<b><u>\$ 64,766</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(18,073)</u></b>
<b>EXPENDITURES:</b>					
<u>Transfers Out</u>	<u>\$ 82,839</u>	<u>\$ 64,766</u>	<u>\$ 64,766</u>	<u>\$ 0</u>	<u>\$(18,073)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 82,839</u></b>	<b><u>\$ 64,766</u></b>	<b><u>\$ 64,766</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(18,073)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 141 – Boating Improvement Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$240,851 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - Lake Marian Boat Ramp - \$240,851



**141-BOATING IMPROVEMENT FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 102,934	\$ 95,055	\$ 95,055	\$ 0	\$(7,879)
Miscellaneous Revenues	\$ 10,374	\$ 7,743	\$ 7,743	\$ 0	\$(2,631)
Less 5% Statutory Reduction	\$(5,666)	\$(5,139)	\$(5,139)	\$ 0	\$ 527
<b>Subtotal:</b>	<b>\$ 107,642</b>	<b>\$ 97,659</b>	<b>\$ 97,659</b>	<b>\$ 0</b>	<b>\$(9,983)</b>
Fund Balance	\$ 413,644	\$ 278,763	\$ 519,614	\$ 240,851	\$ 105,970
<b>REVENUES TOTAL:</b>	<b>\$ 521,286</b>	<b>\$ 376,422</b>	<b>\$ 617,273</b>	<b>\$ 240,851</b>	<b>\$ 95,987</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 286,538	\$ 367,114	\$ 607,965	\$ 240,851	\$ 321,427
<b>Subtotal:</b>	<b>\$ 286,538</b>	<b>\$ 367,114</b>	<b>\$ 607,965</b>	<b>\$ 240,851</b>	<b>\$ 321,427</b>
Transfers Out	\$ 8,462	\$ 7,353	\$ 7,353	\$ 0	\$(1,109)
Reserves - Capital	\$ 226,286	\$ 1,955	\$ 1,955	\$ 0	\$(224,331)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 521,286</b>	<b>\$ 376,422</b>	<b>\$ 617,273</b>	<b>\$ 240,851</b>	<b>\$ 95,987</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 142 – Mobility Fee East Zone

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$2,591,041 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 \$2,591,041 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Boggy Creek Road Phase 2 - \$655,780
  - Narcoossee Road at Thompkins - \$300,000
  - Neptune Road Phase IV - \$421,926
  - Neptune Road Phase III - \$383,335
  - Osceola Parkway at Coralwood Road Signal - \$360,000
  - Simpson Road Phase III - \$470,000

**142 - MOBILITY FEE EAST ZONE SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 1,098,163	\$ 2,764,505	\$ 2,764,505	\$ 0	\$ 1,666,342
<u>Less 5% Statutory Reduction</u>	<u>\$(54,908)</u>	<u>\$(138,225)</u>	<u>\$(138,225)</u>	<u>\$ 0</u>	<u>\$(83,317)</u>
<b>Subtotal:</b>	<b>\$ 1,043,255</b>	<b>\$ 2,626,280</b>	<b>\$ 2,626,280</b>	<b>\$ 0</b>	<b>\$ 1,583,025</b>
<u>Fund Balance</u>	<u>\$ 1,698,928</u>	<u>\$ 0</u>	<u>\$ 2,591,041</u>	<u>\$ 2,591,041</u>	<u>\$ 892,113</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,742,183</u></b>	<b><u>\$ 2,626,280</u></b>	<b><u>\$ 5,217,321</u></b>	<b><u>\$ 2,591,041</u></b>	<b><u>\$ 2,475,138</u></b>
<b>EXPENDITURES:</b>					
<u>Capital Outlay</u>	<u>\$ 2,321,926</u>	<u>\$ 2,200,600</u>	<u>\$ 4,791,641</u>	<u>\$ 2,591,041</u>	<u>\$ 2,469,715</u>
<b>Subtotal:</b>	<b>\$ 2,321,926</b>	<b>\$ 2,200,600</b>	<b>\$ 4,791,641</b>	<b>\$ 2,591,041</b>	<b>\$ 2,469,715</b>
Transfers Out	\$ 0	\$ 4,967	\$ 4,967	\$ 0	\$ 4,967
<u>Reserves - Capital</u>	<u>\$ 420,257</u>	<u>\$ 420,713</u>	<u>\$ 420,713</u>	<u>\$ 0</u>	<u>\$ 456</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,742,183</u></b>	<b><u>\$ 2,626,280</u></b>	<b><u>\$ 5,217,321</u></b>	<b><u>\$ 2,591,041</u></b>	<b><u>\$ 2,475,138</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 143 – Mobility Fee West Zone

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$5,464,033 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 \$5,464,033 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - ADA Sidewalk Improvements - \$150,000
  - Adv. Traffic Management System - \$230,000
  - County Sidewalks - \$34,000
  - Donegan Ave/Smith Street Mass Arm - \$26,846
  - Doverplum Road at San Remo Red Int - \$35,000
  - Hoagland Blvd Phase II - \$2,843,542
  - Hoagland Blvd Phase III - \$105,387
  - Marigold Ave at Peabody - \$65,000
  - Marigold Ave at San Lorenzo Road - \$65,000
  - Neptune Road Phase IIA - \$1,099,500
  - Osceola Parkway Median - \$60,000
  - Pleasant Hill Road at Windmill - \$35,000
  - Poinciana Blvd at Octavia Blvd - \$35,000
  - Poinciana Blvd at Reaves Int - \$50,000
  - Simpson Road at Royal Palm Drive - \$257,104
  - Simpson Road Phase III - \$347,835
  - Thacker Ave at Loop E-W - \$24,819

**143 - MOBILITY FEE WEST ZONE SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 9,588,766	\$ 8,501,706	\$ 8,501,706	\$ 0	\$(1,087,060)
Less 5% Statutory Reduction	\$(479,438)	\$(425,085)	\$(425,085)	\$ 0	\$ 54,353
<b>Subtotal:</b>	<b>\$ 9,109,328</b>	<b>\$ 8,076,621</b>	<b>\$ 8,076,621</b>	<b>\$ 0</b>	<b>\$(1,032,707)</b>
Fund Balance	\$ 6,879,717	\$ 0	\$ 5,464,033	\$ 5,464,033	\$(1,415,684)
<b>REVENUES TOTAL:</b>	<b>\$ 15,989,045</b>	<b>\$ 8,076,621</b>	<b>\$ 13,540,654</b>	<b>\$ 5,464,033</b>	<b>\$(2,448,391)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 6,325,300	\$ 3,771,500	\$ 9,235,533	\$ 5,464,033	\$ 2,910,233
<b>Subtotal:</b>	<b>\$ 6,325,300</b>	<b>\$ 3,771,500</b>	<b>\$ 9,235,533</b>	<b>\$ 5,464,033</b>	<b>\$ 2,910,233</b>
Transfers Out	\$ 0	\$ 8,549	\$ 8,549	\$ 0	\$ 8,549
Reserves - Capital	\$ 9,663,745	\$ 4,296,572	\$ 4,296,572	\$ 0	\$(5,367,173)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 15,989,045</b>	<b>\$ 8,076,621</b>	<b>\$ 13,540,654</b>	<b>\$ 5,464,033</b>	<b>\$(2,448,391)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**145 - RED LIGHT CAMERAS SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Judgment, Fines & Forfeits	\$ 523,302	\$ 674,000	\$ 674,000	\$ 0	\$ 150,698
<u>Less 5% Statutory Reduction</u>	<u>\$(26,165)</u>	<u>\$(33,700)</u>	<u>\$(33,700)</u>	<u>\$ 0</u>	<u>\$(7,535)</u>
<b>Subtotal:</b>	<b>\$ 497,137</b>	<b>\$ 640,300</b>	<b>\$ 640,300</b>	<b>\$ 0</b>	<b>\$ 143,163</b>
<u>Fund Balance</u>	<u>\$ 23,952</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(23,952)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 640,300</u></b>	<b><u>\$ 640,300</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 119,211</u></b>
<b>EXPENDITURES:</b>					
<u>Operating Expenses</u>	<u>\$ 517,000</u>	<u>\$ 640,300</u>	<u>\$ 640,300</u>	<u>\$ 0</u>	<u>\$ 123,300</u>
<b>Subtotal:</b>	<b>\$ 517,000</b>	<b>\$ 640,300</b>	<b>\$ 640,300</b>	<b>\$ 0</b>	<b>\$ 123,300</b>
<u>Reserves - Operating</u>	<u>\$ 4,089</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(4,089)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 521,089</u></b>	<b><u>\$ 640,300</u></b>	<b><u>\$ 640,300</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 119,211</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 146 – TDT Revenue Bonds RIDA 2016 Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$560,776 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 2018 to continue the following project:
  - TDT RIDA Convention Center Phase II - \$560,776

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 1,124,395	\$ 133,322	\$ 694,098	\$ 560,776	\$(430,297)
<b>REVENUES TOTAL:</b>	<b>\$ 1,124,395</b>	<b>\$ 133,322</b>	<b>\$ 694,098</b>	<b>\$ 560,776</b>	<b>\$(430,297)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 0	\$ 0	\$ 560,776	\$ 560,776	\$ 560,776
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 560,776</b>	<b>\$ 560,776</b>	<b>\$ 560,776</b>
Reserves - Capital	\$ 1,124,395	\$ 133,322	\$ 133,322	\$ 0	\$(991,073)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,124,395</b>	<b>\$ 133,322</b>	<b>\$ 694,098</b>	<b>\$ 560,776</b>	<b>\$(430,297)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

### Fund 148 – Building Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$1,305,063 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 2018 to continue the following project:
  - Permits Plus Upgrade - \$1,305,063

**148-BUILDING FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 7,548,720	\$ 8,819,842	\$ 8,819,842	\$ 0	\$ 1,271,122
Charges For Services	\$ 137,600	\$ 116,449	\$ 116,449	\$ 0	\$(21,151)
Miscellaneous Revenues	\$ 105,289	\$ 89,389	\$ 89,389	\$ 0	\$(15,900)
Less 5% Statutory Reduction	\$(389,580)	\$(451,284)	\$(451,284)	\$ 0	\$(61,704)
<b>Subtotal:</b>	<b>\$ 7,402,029</b>	<b>\$ 8,574,396</b>	<b>\$ 8,574,396</b>	<b>\$ 0</b>	<b>\$ 1,172,367</b>
Fund Balance	\$ 13,500,035	\$ 12,486,878	\$ 13,791,941	\$ 1,305,063	\$ 291,906
<b>REVENUES TOTAL:</b>	<b>\$ 20,902,064</b>	<b>\$ 21,061,274</b>	<b>\$ 22,366,337</b>	<b>\$ 1,305,063</b>	<b>\$ 1,464,273</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 3,398,243	\$ 4,809,848	\$ 4,809,848	\$ 0	\$ 1,411,605
Operating Expenses	\$ 908,335	\$ 3,161,140	\$ 3,161,140	\$ 0	\$ 2,252,805
Capital Outlay	\$ 870,097	\$ 9,200	\$ 1,314,263	\$ 1,305,063	\$ 444,166
<b>Subtotal:</b>	<b>\$ 5,176,675</b>	<b>\$ 7,980,188</b>	<b>\$ 9,285,251</b>	<b>\$ 1,305,063</b>	<b>\$ 4,108,576</b>
Transfers Out	\$ 347,968	\$ 288,599	\$ 288,599	\$ 0	\$(59,369)
Reserves - Operating	\$ 925,758	\$ 1,692,712	\$ 1,692,712	\$ 0	\$ 766,954
Reserves - Capital	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 0	\$ 0
Reserves - Stability	\$ 12,951,663	\$ 9,599,775	\$ 9,599,775	\$ 0	\$(3,351,888)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 20,902,064</b>	<b>\$ 21,061,274</b>	<b>\$ 22,366,337</b>	<b>\$ 1,305,063</b>	<b>\$ 1,464,273</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**149-EAST 192 CRA SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,100	\$ 2,800	\$ 2,800	\$ 0	\$ 1,700
Less 5% Statutory Reduction	\$(55)	\$(140)	\$(140)	\$ 0	\$(85)
<b>Subtotal:</b>	<b>\$ 1,045</b>	<b>\$ 2,660</b>	<b>\$ 2,660</b>	<b>\$ 0</b>	<b>\$ 1,615</b>
Transfers In	\$ 351,195	\$ 761,824	\$ 761,824	\$ 0	\$ 410,629
Fund Balance	\$ 124,548	\$ 289,729	\$ 289,729	\$ 0	\$ 165,181
<b>REVENUES TOTAL:</b>	<b>\$ 476,788</b>	<b>\$ 1,054,213</b>	<b>\$ 1,054,213</b>	<b>\$ 0</b>	<b>\$ 577,425</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 0	\$ 144,453	\$ 144,453	\$ 0	\$ 144,453
Operating Expenses	\$ 248,985	\$ 374,773	\$ 374,773	\$ 0	\$ 125,788
<b>Subtotal:</b>	<b>\$ 248,985</b>	<b>\$ 519,226</b>	<b>\$ 519,226</b>	<b>\$ 0</b>	<b>\$ 270,241</b>
Transfers Out	\$ 4,317	\$ 3,764	\$ 3,764	\$ 0	\$(553)
Reserves - Operating	\$ 173,486	\$ 139,464	\$ 139,464	\$ 0	\$(34,022)
Reserves - Capital	\$ 0	\$ 341,759	\$ 341,759	\$ 0	\$ 341,759
Reserves - Assigned	\$ 50,000	\$ 50,000	\$ 50,000	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 476,788</b>	<b>\$ 1,054,213</b>	<b>\$ 1,054,213</b>	<b>\$ 0</b>	<b>\$ 577,425</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 150 – W192 Development Authority Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$252,063 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 in the amount of \$252,063 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - ITERIS PedTrax Camera Systems - \$56,402
  - W192 Sidewalk Lighting Replacement - \$101,593
  - Wayfinding - \$94,068

**150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 22,198	\$ 13,575	\$ 13,575	\$ 0	\$(8,623)
Less 5% Statutory Reduction	\$(1,110)	\$(679)	\$(679)	\$ 0	\$ 431
<b>Subtotal:</b>	<b>\$ 21,088</b>	<b>\$ 12,896</b>	<b>\$ 12,896</b>	<b>\$ 0</b>	<b>\$(8,192)</b>
Transfers In	\$ 4,092,089	\$ 5,515,095	\$ 5,515,095	\$ 0	\$ 1,423,006
Fund Balance	\$ 1,608,160	\$ 709,663	\$ 961,726	\$ 252,063	\$(646,434)
<b>REVENUES TOTAL:</b>	<b>\$ 5,721,337</b>	<b>\$ 6,237,654</b>	<b>\$ 6,489,717</b>	<b>\$ 252,063</b>	<b>\$ 768,380</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 404,040	\$ 506,401	\$ 506,401	\$ 0	\$ 102,361
Operating Expenses	\$ 4,047,061	\$ 1,128,592	\$ 1,128,592	\$ 0	\$(2,918,469)
Capital Outlay	\$ 515,000	\$ 3,700,000	\$ 3,952,063	\$ 252,063	\$ 3,437,063
<b>Subtotal:</b>	<b>\$ 4,966,101</b>	<b>\$ 5,334,993</b>	<b>\$ 5,587,056</b>	<b>\$ 252,063</b>	<b>\$ 620,955</b>
Transfers Out	\$ 55,549	\$ 52,805	\$ 52,805	\$ 0	\$(2,744)
Reserves - Operating	\$ 699,687	\$ 820,081	\$ 820,081	\$ 0	\$ 120,394
Reserves - Capital	\$ 0	\$ 29,775	\$ 29,775	\$ 0	\$ 29,775
<b>EXPENDITURES TOTAL:</b>	<b>\$ 5,721,337</b>	<b>\$ 6,237,654</b>	<b>\$ 6,489,717</b>	<b>\$ 252,063</b>	<b>\$ 768,380</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**151-CDBG FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 1,486,387	\$ 1,804,561	\$ 1,804,561	\$ 0	\$ 318,174
<b>Subtotal:</b>	<b>\$ 1,486,387</b>	<b>\$ 1,804,561</b>	<b>\$ 1,804,561</b>	<b>\$ 0</b>	<b>\$ 318,174</b>
<b>REVENUES TOTAL:</b>	<b>\$ 1,486,387</b>	<b>\$ 1,804,561</b>	<b>\$ 1,804,561</b>	<b>\$ 0</b>	<b>\$ 318,174</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 166,858	\$ 175,972	\$ 175,972	\$ 0	\$ 9,114
Operating Expenses	\$ 659,529	\$ 1,218,589	\$ 1,218,589	\$ 0	\$ 559,060
Grants and Aids	\$ 660,000	\$ 410,000	\$ 410,000	\$ 0	\$(250,000)
<b>Subtotal:</b>	<b>\$ 1,486,387</b>	<b>\$ 1,804,561</b>	<b>\$ 1,804,561</b>	<b>\$ 0</b>	<b>\$ 318,174</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,486,387</b>	<b>\$ 1,804,561</b>	<b>\$ 1,804,561</b>	<b>\$ 0</b>	<b>\$ 318,174</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,164,088	\$ 1,157,765	\$ 1,157,765	\$ 0	\$(6,323)
Less 5% Statutory Reduction	<u>\$(58,206)</u>	<u>\$(57,353)</u>	<u>\$(57,353)</u>	\$ 0	<u>\$ 853</u>
<b>Subtotal:</b>	<b>\$ 1,105,882</b>	<b>\$ 1,100,412</b>	<b>\$ 1,100,412</b>	<b>\$ 0</b>	<b>\$(5,470)</b>
Fund Balance	<u>\$ 390,633</u>	<u>\$ 373,631</u>	<u>\$ 373,631</u>	\$ 0	<u>\$(17,002)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,496,515</u></b>	<b><u>\$ 1,474,043</u></b>	<b><u>\$ 1,474,043</u></b>	<b>\$ 0</b>	<b><u>\$(22,472)</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 1,231,311	\$ 1,269,219	\$ 1,269,219	\$ 0	\$ 37,908
Capital Outlay	<u>\$ 65,870</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	\$ 0	<u>\$(21,492)</u>
<b>Subtotal:</b>	<b>\$ 1,297,181</b>	<b>\$ 1,313,597</b>	<b>\$ 1,313,597</b>	<b>\$ 0</b>	<b>\$ 16,416</b>
Transfers Out	\$ 91,581	\$ 74,331	\$ 74,331	\$ 0	\$(17,250)
Reserves - Operating	\$ 64,113	\$ 20,115	\$ 20,115	\$ 0	\$(43,998)
Reserves - Assigned	\$ 0	\$ 66,000	\$ 66,000	\$ 0	\$ 66,000
Reserves - Stability	<u>\$ 43,640</u>	<u>\$ 0</u>	<u>\$ 0</u>	\$ 0	<u>\$(43,640)</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,496,515</u></b>	<b><u>\$ 1,474,043</u></b>	<b><u>\$ 1,474,043</u></b>	<b>\$ 0</b>	<b><u>\$(22,472)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 43,723	\$ 37,601	\$ 37,601	\$ 0	\$(6,122)
Less 5% Statutory Reduction	\$(2,186)	\$(1,879)	\$(1,879)	\$ 0	\$ 307
<b>Subtotal:</b>	<b>\$ 41,537</b>	<b>\$ 35,722</b>	<b>\$ 35,722</b>	<b>\$ 0</b>	<b>\$(5,815)</b>
Fund Balance	\$ 35,599	\$ 48,796	\$ 48,796	\$ 0	\$ 13,197
<b>REVENUES TOTAL:</b>	<b>\$ 77,136</b>	<b>\$ 84,518</b>	<b>\$ 84,518</b>	<b>\$ 0</b>	<b>\$ 7,382</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 35,769	\$ 37,344	\$ 37,344	\$ 0	\$ 1,575
<b>Subtotal:</b>	<b>\$ 35,769</b>	<b>\$ 37,344</b>	<b>\$ 37,344</b>	<b>\$ 0</b>	<b>\$ 1,575</b>
Transfers Out	\$ 8,157	\$ 7,308	\$ 7,308	\$ 0	\$(849)
Reserves - Operating	\$ 3,175	\$ 3,207	\$ 3,207	\$ 0	\$ 32
Reserves - Restricted	\$ 30,035	\$ 36,659	\$ 36,659	\$ 0	\$ 6,624
<b>EXPENDITURES TOTAL:</b>	<b>\$ 77,136</b>	<b>\$ 84,518</b>	<b>\$ 84,518</b>	<b>\$ 0</b>	<b>\$ 7,382</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

### Fund 154 – Constitutional Gas Tax Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$338,457 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 in the amount of \$338,457 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Fleet Vehicle Replacement - \$167,735
  - Osceola Parkway at Dyer & Flora - \$170,722

**154-CONSTITUTIONAL GAS TAX FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 4,292,348	\$ 4,349,691	\$ 4,349,691	\$ 0	\$ 57,343
Miscellaneous Revenues	\$ 14,994	\$ 12,000	\$ 12,000	\$ 0	\$(2,994)
Less 5% Statutory Reduction	\$(215,367)	\$(218,085)	\$(218,085)	\$ 0	\$(2,718)
<b>Subtotal:</b>	<b>\$ 4,091,975</b>	<b>\$ 4,143,606</b>	<b>\$ 4,143,606</b>	<b>\$ 0</b>	<b>\$ 51,631</b>
Transfers In	\$ 2,732,832	\$ 2,479,083	\$ 2,479,083	\$ 0	\$(253,749)
Other Sources	\$ 0	\$ 2,290,000	\$ 2,290,000	\$ 0	\$ 2,290,000
Fund Balance	\$ 3,105,245	\$ 414,443	\$ 752,900	\$ 338,457	\$(2,352,345)
<b>REVENUES TOTAL:</b>	<b>\$ 9,930,052</b>	<b>\$ 9,327,132</b>	<b>\$ 9,665,589</b>	<b>\$ 338,457</b>	<b>\$(264,463)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 8,050,000	\$ 6,750,000	\$ 6,750,000	\$ 0	\$(1,300,000)
Capital Outlay	\$ 1,873,153	\$ 2,290,000	\$ 2,628,457	\$ 338,457	\$ 755,304
Debt Service	\$ 0	\$ 276,946	\$ 276,946	\$ 0	\$ 276,946
<b>Subtotal:</b>	<b>\$ 9,923,153</b>	<b>\$ 9,316,946</b>	<b>\$ 9,655,403</b>	<b>\$ 338,457</b>	<b>\$(267,750)</b>
Transfers Out	\$ 6,899	\$ 10,186	\$ 10,186	\$ 0	\$ 3,287
<b>EXPENDITURES TOTAL:</b>	<b>\$ 9,930,052</b>	<b>\$ 9,327,132</b>	<b>\$ 9,665,589</b>	<b>\$ 338,457</b>	<b>\$(264,463)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 155 – West 192 MSBU Phase I

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$86,360 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 2018 to continue the following project:
  - W192 Sidewalk Lightning Replacement - \$86,360

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 2,840,254	\$ 3,256,858	\$ 3,256,858	\$ 0	\$ 416,604
Miscellaneous Revenues	\$ 65,160	\$ 188,183	\$ 188,183	\$ 0	\$ 123,023
Less 5% Statutory Reduction	\$(145,271)	\$(172,252)	\$(172,252)	\$ 0	\$(26,981)
<b>Subtotal:</b>	<b>\$ 2,760,143</b>	<b>\$ 3,272,789</b>	<b>\$ 3,272,789</b>	<b>\$ 0</b>	<b>\$ 512,646</b>
Fund Balance	\$ 916,396	\$ 1,347,053	\$ 1,433,413	\$ 86,360	\$ 517,017
<b>REVENUES TOTAL:</b>	<b>\$ 3,676,539</b>	<b>\$ 4,619,842</b>	<b>\$ 4,706,202</b>	<b>\$ 86,360</b>	<b>\$ 1,029,663</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 208,246	\$ 249,272	\$ 249,272	\$ 0	\$ 41,026
Operating Expenses	\$ 2,787,628	\$ 3,517,377	\$ 3,517,377	\$ 0	\$ 729,749
Capital Outlay	\$ 30,000	\$ 0	\$ 86,360	\$ 86,360	\$ 56,360
<b>Subtotal:</b>	<b>\$ 3,025,874</b>	<b>\$ 3,766,649</b>	<b>\$ 3,853,009</b>	<b>\$ 86,360</b>	<b>\$ 827,135</b>
Transfers Out	\$ 211,577	\$ 150,479	\$ 150,479	\$ 0	\$(61,098)
Reserves - Operating	\$ 439,088	\$ 702,714	\$ 702,714	\$ 0	\$ 263,626
Reserves - Stability	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,676,539</b>	<b>\$ 4,619,842</b>	<b>\$ 4,706,202</b>	<b>\$ 86,360</b>	<b>\$ 1,029,663</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 156 – Federal and State Grants Fund

#### **Revenues**

- ✓ Intergovernmental Revenue reflects an increase of \$33,982,152 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction which is partially offset by an adjustment to the VOCA grant to account for the actual grant award.

#### **Expenditures**

- ✓ Operating decreased \$10,436 due to an adjustment to the VOCA grant based on the actual grant award amount.
- ✓ The budget for Capital Outlay increased in the amount of \$33,992,588 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - ATMS Phase 4 - \$226,435
  - Boggy Creek Sidewalk - \$110,157
  - County Sidewalks - \$2,465,445
  - Diversion Wall - \$750,000
  - East Lake Elementary Sidewalk Design - \$1,624
  - Fortune Lakeshore Multi-Use - \$181,401
  - Highlands Elementary Sidewalks - \$10,337
  - Hoagland Blvd. Phase II – \$20,384,832
  - Hoagland Blvd. Phase III - \$5,558,753
  - International Drive Sidewalk - \$10,474
  - Landscape E192 - \$500,000
  - Landscape W192 - \$2,000,000
  - Osceola Parkway at Dyer & Flora Ridge - \$451
  - Poinciana Blvd at Siesta Lago - \$210,000
  - Poinciana Blvd Phase III - \$29,297
  - Royal Palm Sidewalk - \$53,382
  - W192 ART - \$1,500,000

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 42,741,058	\$ 17,438,082	\$ 51,420,234	\$ 33,982,152	\$ 8,679,176
<b>Subtotal:</b>	<b>\$ 42,741,058</b>	<b>\$ 17,438,082</b>	<b>\$ 51,420,234</b>	<b>\$ 33,982,152</b>	<b>\$ 8,679,176</b>
<b>REVENUES TOTAL:</b>	<b>\$ 42,741,058</b>	<b>\$ 17,438,082</b>	<b>\$ 51,420,234</b>	<b>\$ 33,982,152</b>	<b>\$ 8,679,176</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 235,139	\$ 247,001	\$ 247,001	\$ 0	\$ 11,862
Operating Expenses	\$ 185,926	\$ 183,399	\$ 172,963	\$(10,436)	\$(12,963)
Capital Outlay	\$ 41,987,996	\$ 16,649,130	\$ 50,641,718	\$ 33,992,588	\$ 8,653,722
Grants and Aids	\$ 331,997	\$ 331,997	\$ 331,997	\$ 0	\$ 0
<b>Subtotal:</b>	<b>\$ 42,741,058</b>	<b>\$ 17,411,527</b>	<b>\$ 51,393,679</b>	<b>\$ 33,982,152</b>	<b>\$ 8,652,621</b>
Transfers Out	\$ 0	\$ 26,555	\$ 26,555	\$ 0	\$ 26,555
<b>EXPENDITURES TOTAL:</b>	<b>\$ 42,741,058</b>	<b>\$ 17,438,082</b>	<b>\$ 51,420,234</b>	<b>\$ 33,982,152</b>	<b>\$ 8,679,176</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 158 – Intergovernmental Radio Communication Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$1,057,339 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 \$1,057,339 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Communication Tower Site A Generator Replacement - \$57,339
  - Poinciana Area Tower Site F - \$1,000,000

**158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 787,621	\$ 722,496	\$ 722,496	\$ 0	\$(65,125)
Judgment, Fines & Forfeits	\$ 357,148	\$ 348,349	\$ 348,349	\$ 0	\$(8,799)
Miscellaneous Revenues	\$ 31,657	\$ 42,881	\$ 42,881	\$ 0	\$ 11,224
Less 5% Statutory Reduction	\$(58,821)	\$(55,686)	\$(55,686)	\$ 0	\$ 3,135
<b>Subtotal:</b>	<b>\$ 1,117,605</b>	<b>\$ 1,058,040</b>	<b>\$ 1,058,040</b>	<b>\$ 0</b>	<b>\$(59,565)</b>
Transfers In	\$ 681,268	\$ 1,127,021	\$ 1,127,021	\$ 0	\$ 445,753
Fund Balance	\$ 2,059,212	\$ 829,115	\$ 1,886,454	\$ 1,057,339	\$(172,758)
<b>REVENUES TOTAL:</b>	<b>\$ 3,858,085</b>	<b>\$ 3,014,176</b>	<b>\$ 4,071,515</b>	<b>\$ 1,057,339</b>	<b>\$ 213,430</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 334,705	\$ 359,991	\$ 359,991	\$ 0	\$ 25,286
Operating Expenses	\$ 1,726,242	\$ 1,781,286	\$ 1,781,286	\$ 0	\$ 55,044
Capital Outlay	\$ 1,391,600	\$ 480,000	\$ 1,537,339	\$ 1,057,339	\$ 145,739
<b>Subtotal:</b>	<b>\$ 3,452,547</b>	<b>\$ 2,621,277</b>	<b>\$ 3,678,616</b>	<b>\$ 1,057,339</b>	<b>\$ 226,069</b>
Transfers Out	\$ 157,917	\$ 174,549	\$ 174,549	\$ 0	\$ 16,632
Reserves - Operating	\$ 247,621	\$ 218,350	\$ 218,350	\$ 0	\$(29,271)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,858,085</b>	<b>\$ 3,014,176</b>	<b>\$ 4,071,515</b>	<b>\$ 1,057,339</b>	<b>\$ 213,430</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



**168-SECTION 8 FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 13,918,320	\$ 14,556,342	\$ 14,556,342	\$ 0	\$ 638,022
Miscellaneous Revenues	\$ 24,040	\$ 2,040	\$ 2,040	\$ 0	\$(22,000)
Less 5% Statutory Reduction	\$(1,202)	\$(102)	\$(102)	\$ 0	\$ 1,100
<b>Subtotal:</b>	<b>\$ 13,941,158</b>	<b>\$ 14,558,280</b>	<b>\$ 14,558,280</b>	<b>\$ 0</b>	<b>\$ 617,122</b>
Fund Balance	\$ 879,350	\$ 2,131,032	\$ 2,131,032	\$ 0	\$ 1,251,682
<b>REVENUES TOTAL:</b>	<b>\$ 14,820,508</b>	<b>\$ 16,689,312</b>	<b>\$ 16,689,312</b>	<b>\$ 0</b>	<b>\$ 1,868,804</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 744,254	\$ 810,571	\$ 810,571	\$ 0	\$ 66,317
Operating Expenses	\$ 14,020,254	\$ 15,877,901	\$ 15,877,901	\$ 0	\$ 1,857,647
Capital Outlay	\$ 56,000	\$ 0	\$ 0	\$ 0	\$(56,000)
<b>Subtotal:</b>	<b>\$ 14,820,508</b>	<b>\$ 16,688,472</b>	<b>\$ 16,688,472</b>	<b>\$ 0</b>	<b>\$ 1,867,964</b>
Transfers Out	\$ 0	\$ 840	\$ 840	\$ 0	\$ 840
<b>EXPENDITURES TOTAL:</b>	<b>\$ 14,820,508</b>	<b>\$ 16,689,312</b>	<b>\$ 16,689,312</b>	<b>\$ 0</b>	<b>\$ 1,868,804</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 177 – Fire Impact Fee Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$97,344 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 \$97,344 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - Overstreet Fire Station - \$1,757
  - Reunion Fire Station - \$95,587

**177-FIRE IMPACT FEE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 643,906	\$ 786,744	\$ 786,744	\$ 0	\$ 142,838
Miscellaneous Revenues	\$ 5,000	\$ 10,000	\$ 10,000	\$ 0	\$ 5,000
Less 5% Statutory Reduction	\$(32,445)	\$(39,837)	\$(39,837)	\$ 0	\$(7,392)
<b>Subtotal:</b>	<b>\$ 616,461</b>	<b>\$ 756,907</b>	<b>\$ 756,907</b>	<b>\$ 0</b>	<b>\$ 140,446</b>
Fund Balance	\$ 2,661,286	\$ 363,687	\$ 461,031	\$ 97,344	\$(2,200,255)
<b>REVENUES TOTAL:</b>	<b>\$ 3,277,747</b>	<b>\$ 1,120,594</b>	<b>\$ 1,217,938</b>	<b>\$ 97,344</b>	<b>\$(2,059,809)</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 22,369	\$ 1,500	\$ 1,500	\$ 0	\$(20,869)
Capital Outlay	\$ 3,161,591	\$ 0	\$ 97,344	\$ 97,344	\$(3,064,247)
<b>Subtotal:</b>	<b>\$ 3,183,960</b>	<b>\$ 1,500</b>	<b>\$ 98,844</b>	<b>\$ 97,344</b>	<b>\$(3,085,116)</b>
Transfers Out	\$ 41,345	\$ 22,185	\$ 22,185	\$ 0	\$(19,160)
Reserves - Operating	\$ 0	\$ 6,316	\$ 6,316	\$ 0	\$ 6,316
Reserves - Capital	\$ 52,442	\$ 1,090,593	\$ 1,090,593	\$ 0	\$ 1,038,151
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,277,747</b>	<b>\$ 1,120,594</b>	<b>\$ 1,217,938</b>	<b>\$ 97,344</b>	<b>\$(2,059,809)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 178 – Parks Impact Fee Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$2,335,631 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 \$2,335,631 to account for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - 65<sup>th</sup> Infantry Veterans Park - \$155,603
  - BVL Park - \$775,849
  - Dog Park in BVL - \$108,571
  - Greenways and Trails - \$13,769
  - Hanover Lakes - \$250,010
  - Holopaw Conservation Area - \$46,927
  - Park/Community Center Site - \$8,611
  - Southport Regional Park - \$19,518
  - Tropical Park - \$44,272
  - Vance Harmon Competition Pool - \$312,501
  - West Osceola Sports Fields - \$600,000

**178-PARKS IMPACT FEE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 2,635,998	\$ 2,459,944	\$ 2,459,944	\$ 0	\$(176,054)
Charges For Services	\$ 769	\$ 664	\$ 664	\$ 0	\$(105)
Miscellaneous Revenues	\$ 35,000	\$ 0	\$ 0	\$ 0	\$(35,000)
Less 5% Statutory Reduction	\$(133,588)	\$(123,031)	\$(123,031)	\$ 0	\$ 10,557
<b>Subtotal:</b>	<b>\$ 2,538,179</b>	<b>\$ 2,337,577</b>	<b>\$ 2,337,577</b>	<b>\$ 0</b>	<b>\$(200,602)</b>
Fund Balance	\$ 4,191,707	\$ 3,922,078	\$ 6,257,709	\$ 2,335,631	\$ 2,066,002
<b>REVENUES TOTAL:</b>	<b>\$ 6,729,886</b>	<b>\$ 6,259,655</b>	<b>\$ 8,595,286</b>	<b>\$ 2,335,631</b>	<b>\$ 1,865,400</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 108,100	\$ 8,100	\$ 8,100	\$ 0	\$(100,000)
Capital Outlay	\$ 2,513,851	\$ 3,079,000	\$ 5,414,631	\$ 2,335,631	\$ 2,900,780
<b>Subtotal:</b>	<b>\$ 2,621,951</b>	<b>\$ 3,087,100</b>	<b>\$ 5,422,731</b>	<b>\$ 2,335,631</b>	<b>\$ 2,800,780</b>
Transfers Out	\$ 136,235	\$ 130,580	\$ 130,580	\$ 0	\$(5,655)
Reserves - Capital	\$ 3,971,700	\$ 3,041,975	\$ 3,041,975	\$ 0	\$(929,725)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,729,886</b>	<b>\$ 6,259,655</b>	<b>\$ 8,595,286</b>	<b>\$ 2,335,631</b>	<b>\$ 1,865,400</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**180-INMATE WELFARE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 70,028	\$ 74,281	\$ 74,281	\$ 0	\$ 4,253
Miscellaneous Revenues	\$ 804,300	\$ 872,733	\$ 872,733	\$ 0	\$ 68,433
Less 5% Statutory Reduction	\$(3,502)	\$(3,797)	\$(3,797)	\$ 0	\$(295)
<b>Subtotal:</b>	<b>\$ 870,826</b>	<b>\$ 943,217</b>	<b>\$ 943,217</b>	<b>\$ 0</b>	<b>\$ 72,391</b>
Fund Balance	\$ 219,999	\$ 914,528	\$ 914,528	\$ 0	\$ 694,529
<b>REVENUES TOTAL:</b>	<b>\$ 1,090,825</b>	<b>\$ 1,857,745</b>	<b>\$ 1,857,745</b>	<b>\$ 0</b>	<b>\$ 766,920</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 401,510	\$ 674,180	\$ 674,180	\$ 0	\$ 272,670
Capital Outlay	\$ 13,602	\$ 51,100	\$ 51,100	\$ 0	\$ 37,498
<b>Subtotal:</b>	<b>\$ 415,112</b>	<b>\$ 725,280</b>	<b>\$ 725,280</b>	<b>\$ 0</b>	<b>\$ 310,168</b>
Transfers Out	\$ 34,177	\$ 28,494	\$ 28,494	\$ 0	\$(5,683)
Reserves - Operating	\$ 120,720	\$ 150,754	\$ 150,754	\$ 0	\$ 30,034
Reserves - Stability	\$ 520,816	\$ 953,217	\$ 953,217	\$ 0	\$ 432,401
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,090,825</b>	<b>\$ 1,857,745</b>	<b>\$ 1,857,745</b>	<b>\$ 0</b>	<b>\$ 766,920</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 184 –Road Impact Fee Zone 4

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$4,548 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 2018 to continue the following project:
  - Neptune Road/Corridor - \$4,548

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 63,001	\$ 0	\$ 4,548	\$ 4,548	\$(58,453)
<b>REVENUES TOTAL:</b>	<b>\$ 63,001</b>	<b>\$ 0</b>	<b>\$ 4,548</b>	<b>\$ 4,548</b>	<b>\$(58,453)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 63,001	\$ 0	\$ 4,548	\$ 4,548	\$(58,453)
<b>Subtotal:</b>	<b>\$ 63,001</b>	<b>\$ 0</b>	<b>\$ 4,548</b>	<b>\$ 4,548</b>	<b>\$(58,453)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 63,001</b>	<b>\$ 0</b>	<b>\$ 4,548</b>	<b>\$ 4,548</b>	<b>\$(58,453)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$ 0	\$ 1,163	\$ 1,163	\$ 0	\$ 1,163
<u>Less 5% Statutory Reduction</u>	\$ 0	\$(58)	\$(58)	\$ 0	\$(58)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,105</b>	<b>\$ 1,105</b>	<b>\$ 0</b>	<b>\$ 1,105</b>
<u>Fund Balance</u>	\$ 0	\$ 434,413	\$ 434,413	\$ 0	\$ 434,413
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 435,518</b>	<b>\$ 435,518</b>	<b>\$ 0</b>	<b>\$ 435,518</b>
<b><u>EXPENDITURES:</u></b>					
<u>Reserves - Capital</u>	\$ 0	\$ 435,518	\$ 435,518	\$ 0	\$ 435,518
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 435,518</b>	<b>\$ 435,518</b>	<b>\$ 0</b>	<b>\$ 435,518</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

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

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$2,771,538 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - NeoCity Way - \$2,771,538

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 8,557,534	\$ 8,509,646	\$ 8,509,646	\$ 0	\$(47,888)
Miscellaneous Revenues	\$ 0	\$ 15,707	\$ 15,707	\$ 0	\$ 15,707
Less 5% Statutory Reduction	\$(427,877)	\$(426,268)	\$(426,268)	\$ 0	\$ 1,609
<b>Subtotal:</b>	<b>\$ 8,129,657</b>	<b>\$ 8,099,085</b>	<b>\$ 8,099,085</b>	<b>\$ 0</b>	<b>\$(30,572)</b>
Transfers In	\$ 1,228,107	\$ 0	\$ 0	\$ 0	\$(1,228,107)
Fund Balance	\$ 1,240,136	\$ 5,526,773	\$ 8,298,311	\$ 2,771,538	\$ 7,058,175
<b>REVENUES TOTAL:</b>	<b>\$ 10,597,900</b>	<b>\$ 13,625,858</b>	<b>\$ 16,397,396</b>	<b>\$ 2,771,538</b>	<b>\$ 5,799,496</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 9,118,639	\$ 10,628,145	\$ 10,628,145	\$ 0	\$ 1,509,506
Capital Outlay	\$ 0	\$ 0	\$ 2,771,538	\$ 2,771,538	\$ 2,771,538
<b>Subtotal:</b>	<b>\$ 9,118,639</b>	<b>\$ 10,628,145</b>	<b>\$ 13,399,683</b>	<b>\$ 2,771,538</b>	<b>\$ 4,281,044</b>
Transfers Out	\$ 0	\$ 23,115	\$ 23,115	\$ 0	\$ 23,115
Reserves - Operating	\$ 1,479,261	\$ 1,062,815	\$ 1,062,815	\$ 0	\$(416,446)
Reserves - Capital	\$ 0	\$ 1,911,783	\$ 1,911,783	\$ 0	\$ 1,911,783
<b>EXPENDITURES TOTAL:</b>	<b>\$ 10,597,900</b>	<b>\$ 13,625,858</b>	<b>\$ 16,397,396</b>	<b>\$ 2,771,538</b>	<b>\$ 5,799,496</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

# DEBT SERVICE FUNDS

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Change Between Stages

No adjustments have been made to the Debt Service Funds since the Tentative Budget was presented on 9/06/2018.

<b>DEBT SERVICE FUND GROUP</b>					
	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 3,450,463	\$ 3,464,545	\$ 3,464,545	\$ 0	\$ 14,082
Permits, Fees & Special Assessments	\$ 649,165	\$ 680,856	\$ 680,856	\$ 0	\$ 31,691
Intergovernmental Revenue	\$ 2,029,744	\$ 2,054,013	\$ 2,054,013	\$ 0	\$ 24,269
Miscellaneous Revenues	\$ 71,221	\$ 103,397	\$ 103,397	\$ 0	\$ 32,176
Less 5% Statutory Reduction	\$(310,029)	\$(212,440)	\$(212,440)	\$ 0	\$ 97,589
<b>Subtotal:</b>	<b>\$ 5,890,564</b>	<b>\$ 6,090,371</b>	<b>\$ 6,090,371</b>	<b>\$ 0</b>	<b>\$ 199,807</b>
Transfers In	\$ 35,740,002	\$ 37,011,892	\$ 37,011,892	\$ 0	\$ 1,271,890
Fund Balance	\$ 43,596,817	\$ 43,341,217	\$ 43,341,217	\$ 0	\$(255,600)
<b>REVENUES TOTAL:</b>	<b>\$ 85,227,383</b>	<b>\$ 86,443,480</b>	<b>\$ 86,443,480</b>	<b>\$ 0</b>	<b>\$ 1,216,097</b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 65,672	\$ 67,007	\$ 67,007	\$ 0	\$ 1,335
Debt Service	\$ 37,068,988	\$ 42,481,746	\$ 42,481,746	\$ 0	\$ 5,412,758
<b>Subtotal:</b>	<b>\$ 37,134,660</b>	<b>\$ 42,548,753</b>	<b>\$ 42,548,753</b>	<b>\$ 0</b>	<b>\$ 5,414,093</b>
Transfers Out	\$ 4,751,506	\$ 0	\$ 0	\$ 0	\$(4,751,506)
Reserves - Debt	\$ 43,341,217	\$ 43,894,727	\$ 43,894,727	\$ 0	\$ 553,510
<b>EXPENDITURES TOTAL:</b>	<b>\$ 85,227,383</b>	<b>\$ 86,443,480</b>	<b>\$ 86,443,480</b>	<b>\$ 0</b>	<b>\$ 1,216,097</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 1,207,777	\$ 1,231,866	\$ 1,231,866	\$ 0	\$ 24,089
<u>Less 5% Statutory Reduction</u>	<u>\$(60,389)</u>	<u>\$(61,593)</u>	<u>\$(61,593)</u>	<u>\$ 0</u>	<u>\$(1,204)</u>
<b>Subtotal:</b>	<b>\$ 1,147,388</b>	<b>\$ 1,170,273</b>	<b>\$ 1,170,273</b>	<b>\$ 0</b>	<b>\$ 22,885</b>
<u>Fund Balance</u>	<u>\$ 196,433</u>	<u>\$ 1,040,181</u>	<u>\$ 1,040,181</u>	<u>\$ 0</u>	<u>\$ 843,748</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 2,210,454</u></b>	<b><u>\$ 2,210,454</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 866,633</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 22,140	\$ 24,596	\$ 24,596	\$ 0	\$ 2,456
<u>Debt Service</u>	<u>\$ 281,500</u>	<u>\$ 1,127,821</u>	<u>\$ 1,127,821</u>	<u>\$ 0</u>	<u>\$ 846,321</u>
<b>Subtotal:</b>	<b>\$ 303,640</b>	<b>\$ 1,152,417</b>	<b>\$ 1,152,417</b>	<b>\$ 0</b>	<b>\$ 848,777</b>
<u>Reserves - Debt</u>	<u>\$ 1,040,181</u>	<u>\$ 1,058,037</u>	<u>\$ 1,058,037</u>	<u>\$ 0</u>	<u>\$ 17,856</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,343,821</u></b>	<b><u>\$ 2,210,454</u></b>	<b><u>\$ 2,210,454</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 866,633</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 2,409,300	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,227,550)
<b>REVENUES TOTAL:</b>	<b>\$ 2,409,300</b>	<b>\$ 1,181,750</b>	<b>\$ 1,181,750</b>	<b>\$ 0</b>	<b>\$(1,227,550)</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 1,183,575	\$ 1,181,750	\$ 1,181,750	\$ 0	\$(1,825)
<b>Subtotal:</b>	<b>\$ 1,183,575</b>	<b>\$ 1,181,750</b>	<b>\$ 1,181,750</b>	<b>\$ 0</b>	<b>\$(1,825)</b>
Transfers Out	\$ 43,975	\$ 0	\$ 0	\$ 0	\$(43,975)
Reserves - Debt	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,409,300</b>	<b>\$ 1,181,750</b>	<b>\$ 1,181,750</b>	<b>\$ 0</b>	<b>\$(1,227,550)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 300,000	\$ 340,000	\$ 340,000	\$ 0	\$ 40,000
Miscellaneous Revenues	\$ 4,524	\$ 11,000	\$ 11,000	\$ 0	\$ 6,476
Less 5% Statutory Reduction	\$(15,226)	\$(17,550)	\$(17,550)	\$ 0	\$(2,324)
<b>Subtotal:</b>	<b>\$ 289,298</b>	<b>\$ 333,450</b>	<b>\$ 333,450</b>	<b>\$ 0</b>	<b>\$ 44,152</b>
Transfers In	\$ 644,414	\$ 594,775	\$ 594,775	\$ 0	\$(49,639)
Fund Balance	\$ 1,514,767	\$ 1,519,986	\$ 1,519,986	\$ 0	\$ 5,219
<b>REVENUES TOTAL:</b>	<b>\$ 2,448,479</b>	<b>\$ 2,448,211</b>	<b>\$ 2,448,211</b>	<b>\$ 0</b>	<b>\$(268)</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 928,493	\$ 928,218	\$ 928,218	\$ 0	\$(275)
<b>Subtotal:</b>	<b>\$ 928,493</b>	<b>\$ 928,218</b>	<b>\$ 928,218</b>	<b>\$ 0</b>	<b>\$(275)</b>
Reserves - Debt	\$ 1,519,986	\$ 1,519,993	\$ 1,519,993	\$ 0	\$ 7
<b>EXPENDITURES TOTAL:</b>	<b>\$ 2,448,479</b>	<b>\$ 2,448,211</b>	<b>\$ 2,448,211</b>	<b>\$ 0</b>	<b>\$(268)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**210-W 192 PHASE IIC SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Permits, Fees & Special Assessments	\$ 349,165	\$ 340,856	\$ 340,856	\$ 0	\$(8,309)
Miscellaneous Revenues	\$ 1,794	\$ 4,500	\$ 4,500	\$ 0	\$ 2,706
<u>Less 5% Statutory Reduction</u>	<u>\$(17,548)</u>	<u>\$(17,268)</u>	<u>\$(17,268)</u>	<u>\$ 0</u>	<u>\$ 280</u>
<b>Subtotal:</b>	<b>\$ 333,411</b>	<b>\$ 328,088</b>	<b>\$ 328,088</b>	<b>\$ 0</b>	<b>\$(5,323)</b>
<u>Fund Balance</u>	<u>\$ 531,384</u>	<u>\$ 421,082</u>	<u>\$ 421,082</u>	<u>\$ 0</u>	<u>\$(110,302)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 749,170</u></b>	<b><u>\$ 749,170</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(115,625)</u></b>
<b><u>EXPENDITURES:</u></b>					
<u>Debt Service</u>	<u>\$ 443,713</u>	<u>\$ 324,963</u>	<u>\$ 324,963</u>	<u>\$ 0</u>	<u>\$(118,750)</u>
<b>Subtotal:</b>	<b>\$ 443,713</b>	<b>\$ 324,963</b>	<b>\$ 324,963</b>	<b>\$ 0</b>	<b>\$(118,750)</b>
<u>Reserves - Debt</u>	<u>\$ 421,082</u>	<u>\$ 424,207</u>	<u>\$ 424,207</u>	<u>\$ 0</u>	<u>\$ 3,125</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 864,795</u></b>	<b><u>\$ 749,170</u></b>	<b><u>\$ 749,170</u></b>	<b><u>\$ 0</u></b>	<b><u>\$(115,625)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 4,314	\$ 5,664	\$ 5,664	\$ 0	\$ 1,350
<u>Less 5% Statutory Reduction</u>	<u>\$(216)</u>	<u>\$(283)</u>	<u>\$(283)</u>	<u>\$ 0</u>	<u>\$(67)</u>
<b>Subtotal:</b>	<b>\$ 4,098</b>	<b>\$ 5,381</b>	<b>\$ 5,381</b>	<b>\$ 0</b>	<b>\$ 1,283</b>
Transfers In	\$ 3,322,171	\$ 3,333,927	\$ 3,333,927	\$ 0	\$ 11,756
<u>Fund Balance</u>	<u>\$ 1,438,135</u>	<u>\$ 1,888,135</u>	<u>\$ 1,888,135</u>	<u>\$ 0</u>	<u>\$ 450,000</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 5,227,443</u></b>	<b><u>\$ 5,227,443</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 463,039</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 2,876,269</u>	<u>\$ 3,315,558</u>	<u>\$ 3,315,558</u>	<u>\$ 0</u>	<u>\$ 439,289</u>
<b>Subtotal:</b>	<b>\$ 2,876,269</b>	<b>\$ 3,315,558</b>	<b>\$ 3,315,558</b>	<b>\$ 0</b>	<b>\$ 439,289</b>
<u>Reserves - Debt</u>	<u>\$ 1,888,135</u>	<u>\$ 1,911,885</u>	<u>\$ 1,911,885</u>	<u>\$ 0</u>	<u>\$ 23,750</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 4,764,404</u></b>	<b><u>\$ 5,227,443</u></b>	<b><u>\$ 5,227,443</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 463,039</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**234-LTD GO BONDS 2006 SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Fund Balance	\$ 860,075	\$ 0	\$ 0	\$ 0	\$(860,075)
<b>REVENUES TOTAL:</b>	<b>\$ 860,075</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(860,075)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 827,444	\$ 0	\$ 0	\$ 0	\$(827,444)
<b>Subtotal:</b>	<b>\$ 827,444</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(827,444)</b>
Transfers Out	\$ 32,631	\$ 0	\$ 0	\$ 0	\$(32,631)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 860,075</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(860,075)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 4,548,225	\$ 0	\$ 0	\$ 0	\$(4,548,225)
<b>REVENUES TOTAL:</b>	<b>\$ 4,548,225</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,548,225)</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 4,105,225	\$ 0	\$ 0	\$ 0	\$(4,105,225)
<b>Subtotal:</b>	<b>\$ 4,105,225</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,105,225)</b>
Transfers Out	\$ 443,000	\$ 0	\$ 0	\$ 0	\$(443,000)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,548,225</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,548,225)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 2,029,744	\$ 2,054,013	\$ 2,054,013	\$ 0	\$ 24,269
Miscellaneous Revenues	\$ 43,802	\$ 43,916	\$ 43,916	\$ 0	\$ 114
<u>Less 5% Statutory Reduction</u>	<u>\$(103,677)</u>	<u>\$(2,196)</u>	<u>\$(2,196)</u>	<u>\$ 0</u>	<u>\$ 101,481</u>
<b>Subtotal:</b>	<b>\$ 1,969,869</b>	<b>\$ 2,095,733</b>	<b>\$ 2,095,733</b>	<b>\$ 0</b>	<b>\$ 125,864</b>
Transfers In	\$ 8,181,272	\$ 8,180,898	\$ 8,180,898	\$ 0	\$(374)
<u>Fund Balance</u>	<u>\$ 14,600,678</u>	<u>\$ 14,638,614</u>	<u>\$ 14,638,614</u>	<u>\$ 0</u>	<u>\$ 37,936</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 24,915,245</u></b>	<b><u>\$ 24,915,245</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 163,426</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 10,113,205</u>	<u>\$ 10,116,730</u>	<u>\$ 10,116,730</u>	<u>\$ 0</u>	<u>\$ 3,525</u>
<b>Subtotal:</b>	<b>\$ 10,113,205</b>	<b>\$ 10,116,730</b>	<b>\$ 10,116,730</b>	<b>\$ 0</b>	<b>\$ 3,525</b>
<u>Reserves - Debt</u>	<u>\$ 14,638,614</u>	<u>\$ 14,798,515</u>	<u>\$ 14,798,515</u>	<u>\$ 0</u>	<u>\$ 159,901</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 24,751,819</u></b>	<b><u>\$ 24,915,245</u></b>	<b><u>\$ 24,915,245</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 163,426</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Fund Balance	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)
<b>REVENUES TOTAL:</b>	<b>\$ 4,231,900</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,231,900)</b>
<b><u>EXPENDITURES:</u></b>					
Transfers Out	\$ 4,231,900	\$ 0	\$ 0	\$ 0	\$(4,231,900)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,231,900</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,231,900)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**238-GO BONDS 2010 SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Current Ad Valorem Taxes	\$ 2,242,686	\$ 2,232,679	\$ 2,232,679	\$ 0	\$(10,007)
Miscellaneous Revenues	\$ 0	\$ 10,000	\$ 10,000	\$ 0	\$ 10,000
<u>Less 5% Statutory Reduction</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$(112,134)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 2,130,552</b>	<b>\$ 2,130,545</b>	<b>\$ 2,130,545</b>	<b>\$ 0</b>	<b>\$(7)</b>
<u>Fund Balance</u>	<u>\$ 1,824,759</u>	<u>\$ 1,858,460</u>	<u>\$ 1,858,460</u>	<u>\$ 0</u>	<u>\$ 33,701</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 3,989,005</u></b>	<b><u>\$ 3,989,005</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 33,694</u></b>
<b>EXPENDITURES:</b>					
Operating Expenses	\$ 43,532	\$ 42,411	\$ 42,411	\$ 0	\$(1,121)
<u>Debt Service</u>	<u>\$ 2,053,319</u>	<u>\$ 2,062,584</u>	<u>\$ 2,062,584</u>	<u>\$ 0</u>	<u>\$ 9,265</u>
<b>Subtotal:</b>	<b>\$ 2,096,851</b>	<b>\$ 2,104,995</b>	<b>\$ 2,104,995</b>	<b>\$ 0</b>	<b>\$ 8,144</b>
<u>Reserves - Debt</u>	<u>\$ 1,858,460</u>	<u>\$ 1,884,010</u>	<u>\$ 1,884,010</u>	<u>\$ 0</u>	<u>\$ 25,550</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 3,955,311</u></b>	<b><u>\$ 3,989,005</u></b>	<b><u>\$ 3,989,005</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 33,694</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 3,771,426	\$ 3,772,425	\$ 3,772,425	\$ 0	\$ 999
Fund Balance	\$ 3,305,313	\$ 3,375,563	\$ 3,375,563	\$ 0	\$ 70,250
<b>REVENUES TOTAL:</b>	<b>\$ 7,076,739</b>	<b>\$ 7,147,988</b>	<b>\$ 7,147,988</b>	<b>\$ 0</b>	<b>\$ 71,249</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 3,701,176	\$ 3,696,925	\$ 3,696,925	\$ 0	\$(4,251)
<b>Subtotal:</b>	<b>\$ 3,701,176</b>	<b>\$ 3,696,925</b>	<b>\$ 3,696,925</b>	<b>\$ 0</b>	<b>\$(4,251)</b>
Reserves - Debt	\$ 3,375,563	\$ 3,451,063	\$ 3,451,063	\$ 0	\$ 75,500
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,076,739</b>	<b>\$ 7,147,988</b>	<b>\$ 7,147,988</b>	<b>\$ 0</b>	<b>\$ 71,249</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 12,286	\$ 12,493	\$ 12,493	\$ 0	\$ 207
<u>Less 5% Statutory Reduction</u>	<u>\$(614)</u>	<u>\$(625)</u>	<u>\$(625)</u>	<u>\$ 0</u>	<u>\$(11)</u>
<b>Subtotal:</b>	<b>\$ 11,672</b>	<b>\$ 11,868</b>	<b>\$ 11,868</b>	<b>\$ 0</b>	<b>\$ 196</b>
Transfers In	\$ 5,537,209	\$ 5,538,014	\$ 5,538,014	\$ 0	\$ 805
<u>Fund Balance</u>	<u>\$ 4,095,416</u>	<u>\$ 4,164,291</u>	<u>\$ 4,164,291</u>	<u>\$ 0</u>	<u>\$ 68,875</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 9,714,173</u></b>	<b><u>\$ 9,714,173</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 69,876</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 5,480,006</u>	<u>\$ 5,479,382</u>	<u>\$ 5,479,382</u>	<u>\$ 0</u>	<u>\$(624)</u>
<b>Subtotal:</b>	<b>\$ 5,480,006</b>	<b>\$ 5,479,382</b>	<b>\$ 5,479,382</b>	<b>\$ 0</b>	<b>\$(624)</b>
<u>Reserves - Debt</u>	<u>\$ 4,164,291</u>	<u>\$ 4,234,791</u>	<u>\$ 4,234,791</u>	<u>\$ 0</u>	<u>\$ 70,500</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 9,644,297</u></b>	<b><u>\$ 9,714,173</u></b>	<b><u>\$ 9,714,173</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 69,876</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 1,967	\$ 1,985	\$ 1,985	\$ 0	\$ 18
<u>Less 5% Statutory Reduction</u>	<u>\$(98)</u>	<u>\$(99)</u>	<u>\$(99)</u>	<u>\$ 0</u>	<u>\$(1)</u>
<b>Subtotal:</b>	<b>\$ 1,869</b>	<b>\$ 1,886</b>	<b>\$ 1,886</b>	<b>\$ 0</b>	<b>\$ 17</b>
Transfers In	\$ 921,563	\$ 977,982	\$ 977,982	\$ 0	\$ 56,419
<u>Fund Balance</u>	<u>\$ 655,772</u>	<u>\$ 661,716</u>	<u>\$ 661,716</u>	<u>\$ 0</u>	<u>\$ 5,944</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 1,641,584</u></b>	<b><u>\$ 1,641,584</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 62,380</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 917,488</u>	<u>\$ 959,216</u>	<u>\$ 959,216</u>	<u>\$ 0</u>	<u>\$ 41,728</u>
<b>Subtotal:</b>	<b>\$ 917,488</b>	<b>\$ 959,216</b>	<b>\$ 959,216</b>	<b>\$ 0</b>	<b>\$ 41,728</b>
<u>Reserves - Debt</u>	<u>\$ 661,716</u>	<u>\$ 682,368</u>	<u>\$ 682,368</u>	<u>\$ 0</u>	<u>\$ 20,652</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 1,579,204</u></b>	<b><u>\$ 1,641,584</u></b>	<b><u>\$ 1,641,584</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 62,380</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 2,534	\$ 2,534	\$ 2,534	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(127)</u>	<u>\$(127)</u>	<u>\$(127)</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 2,407</b>	<b>\$ 2,407</b>	<b>\$ 2,407</b>	<b>\$ 0</b>	<b>\$ 0</b>
Transfers In	\$ 1,687,581	\$ 2,947,581	\$ 2,947,581	\$ 0	\$ 1,260,000
<u>Fund Balance</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 844,694</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 2,534,682</u></b>	<b><u>\$ 3,794,682</u></b>	<b><u>\$ 3,794,682</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,260,000</u></b>
<b>EXPENDITURES:</b>					
<u>Debt Service</u>	<u>\$ 1,689,988</u>	<u>\$ 1,689,988</u>	<u>\$ 1,689,988</u>	<u>\$ 0</u>	<u>\$ 0</u>
<b>Subtotal:</b>	<b>\$ 1,689,988</b>	<b>\$ 1,689,988</b>	<b>\$ 1,689,988</b>	<b>\$ 0</b>	<b>\$ 0</b>
<u>Reserves - Debt</u>	<u>\$ 844,694</u>	<u>\$ 2,104,694</u>	<u>\$ 2,104,694</u>	<u>\$ 0</u>	<u>\$ 1,260,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 2,534,682</u></b>	<b><u>\$ 3,794,682</u></b>	<b><u>\$ 3,794,682</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 1,260,000</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,381,594	\$ 1,381,898	\$ 1,381,898	\$ 0	\$ 304
Fund Balance	\$ 2,325,083	\$ 2,330,731	\$ 2,330,731	\$ 0	\$ 5,648
<b>REVENUES TOTAL:</b>	<b>\$ 3,706,677</b>	<b>\$ 3,712,629</b>	<b>\$ 3,712,629</b>	<b>\$ 0</b>	<b>\$ 5,952</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 1,375,946	\$ 1,376,746	\$ 1,376,746	\$ 0	\$ 800
<b>Subtotal:</b>	<b>\$ 1,375,946</b>	<b>\$ 1,376,746</b>	<b>\$ 1,376,746</b>	<b>\$ 0</b>	<b>\$ 800</b>
Reserves - Debt	\$ 2,330,731	\$ 2,335,883	\$ 2,335,883	\$ 0	\$ 5,152
<b>EXPENDITURES TOTAL:</b>	<b>\$ 3,706,677</b>	<b>\$ 3,712,629</b>	<b>\$ 3,712,629</b>	<b>\$ 0</b>	<b>\$ 5,952</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Transfers In	\$ 4,891,955	\$ 4,808,647	\$ 4,808,647	\$ 0	\$(83,308)
Fund Balance	\$ 0	\$ 4,625,902	\$ 4,625,902	\$ 0	\$ 4,625,902
<b>REVENUES TOTAL:</b>	<b>\$ 4,891,955</b>	<b>\$ 9,434,549</b>	<b>\$ 9,434,549</b>	<b>\$ 0</b>	<b>\$ 4,542,594</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 266,053	\$ 4,767,725	\$ 4,767,725	\$ 0	\$ 4,501,672
<b>Subtotal:</b>	<b>\$ 266,053</b>	<b>\$ 4,767,725</b>	<b>\$ 4,767,725</b>	<b>\$ 0</b>	<b>\$ 4,501,672</b>
Reserves - Debt	\$ 4,625,902	\$ 4,666,824	\$ 4,666,824	\$ 0	\$ 40,922
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,891,955</b>	<b>\$ 9,434,549</b>	<b>\$ 9,434,549</b>	<b>\$ 0</b>	<b>\$ 4,542,594</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 0	\$ 11,305	\$ 11,305	\$ 0	\$ 11,305
Less 5% Statutory Reduction	\$ 0	\$(565)	\$(565)	\$ 0	\$(565)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 10,740</b>	<b>\$ 10,740</b>	<b>\$ 0</b>	<b>\$ 10,740</b>
Transfers In	\$ 3,876,028	\$ 4,016,127	\$ 4,016,127	\$ 0	\$ 140,099
Fund Balance	\$ 214,883	\$ 3,768,183	\$ 3,768,183	\$ 0	\$ 3,553,300
<b>REVENUES TOTAL:</b>	<b>\$ 4,090,911</b>	<b>\$ 7,795,050</b>	<b>\$ 7,795,050</b>	<b>\$ 0</b>	<b>\$ 3,704,139</b>
<b>EXPENDITURES:</b>					
Debt Service	\$ 322,728	\$ 3,991,616	\$ 3,991,616	\$ 0	\$ 3,668,888
<b>Subtotal:</b>	<b>\$ 322,728</b>	<b>\$ 3,991,616</b>	<b>\$ 3,991,616</b>	<b>\$ 0</b>	<b>\$ 3,668,888</b>
Reserves - Debt	\$ 3,768,183	\$ 3,803,434	\$ 3,803,434	\$ 0	\$ 35,251
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,090,911</b>	<b>\$ 7,795,050</b>	<b>\$ 7,795,050</b>	<b>\$ 0</b>	<b>\$ 3,704,139</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Transfers In	\$ 1,524,789	\$ 1,459,618	\$ 1,459,618	\$ 0	\$(65,171)
Fund Balance	\$ 0	\$ 1,021,929	\$ 1,021,929	\$ 0	\$ 1,021,929
<b>REVENUES TOTAL:</b>	<b>\$ 1,524,789</b>	<b>\$ 2,481,547</b>	<b>\$ 2,481,547</b>	<b>\$ 0</b>	<b>\$ 956,758</b>
<b><u>EXPENDITURES:</u></b>					
Debt Service	\$ 502,860	\$ 1,462,524	\$ 1,462,524	\$ 0	\$ 959,664
<b>Subtotal:</b>	<b>\$ 502,860</b>	<b>\$ 1,462,524</b>	<b>\$ 1,462,524</b>	<b>\$ 0</b>	<b>\$ 959,664</b>
Reserves - Debt	\$ 1,021,929	\$ 1,019,023	\$ 1,019,023	\$ 0	\$(2,906)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,524,789</b>	<b>\$ 2,481,547</b>	<b>\$ 2,481,547</b>	<b>\$ 0</b>	<b>\$ 956,758</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



# CAPITAL PROJECTS FUNDS

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Change Between Stages

Adjustments have been made to the Capital Funds since the Tentative Budget was presented on 9/06/2018. A summary of those changes has been included in front of each of the individual Funds.

<b>CAPITAL PROJECTS FUND GROUP</b>					
	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 30,118,426	\$ 35,553,315	\$ 35,553,315	\$ 0	\$ 5,434,889
Intergovernmental Revenue	\$ 0	\$ 0	\$ 7,683,441	\$ 7,683,441	\$ 7,683,441
Miscellaneous Revenues	\$ 200,000	\$ 258,658	\$ 258,658	\$ 0	\$ 58,658
Less 5% Statutory Reduction	\$(1,515,921)	\$(1,790,599)	\$(1,790,599)	\$ 0	\$(274,678)
<b>Subtotal:</b>	<b>\$ 28,802,505</b>	<b>\$ 34,021,374</b>	<b>\$ 41,704,815</b>	<b>\$ 7,683,441</b>	<b>\$ 12,902,310</b>
Transfers In	\$ 17,462,946	\$ 6,664,651	\$ 6,664,651	\$ 0	\$(10,798,295)
Other Sources	\$ 7,800,000	\$ 3,808,581	\$ 11,608,581	\$ 7,800,000	\$ 3,808,581
Fund Balance	\$ 115,632,883	\$ 29,216,449	\$ 107,490,291	\$ 78,273,842	\$(8,142,592)
<b>REVENUES TOTAL:</b>	<b>\$ 169,698,334</b>	<b>\$ 73,711,055</b>	<b>\$ 167,468,338</b>	<b>\$ 93,757,283</b>	<b>\$(2,229,996)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 119,031,520	\$ 25,272,833	\$ 119,030,116	\$ 93,757,283	\$(1,404)
Debt Service	\$ 3,957,494	\$ 4,765,458	\$ 4,765,458	\$ 0	\$ 807,964
<b>Subtotal:</b>	<b>\$ 122,989,014</b>	<b>\$ 30,038,291</b>	<b>\$ 123,795,574</b>	<b>\$ 93,757,283</b>	<b>\$ 806,560</b>
Transfers Out	\$ 21,871,237	\$ 19,820,492	\$ 19,820,492	\$ 0	\$(2,050,745)
Reserves - Capital	\$ 20,670,405	\$ 10,684,594	\$ 10,684,594	\$ 0	\$(9,985,811)
Reserves - Assigned	\$ 4,167,678	\$ 13,167,678	\$ 13,167,678	\$ 0	\$ 9,000,000
<b>EXPENDITURES TOTAL:</b>	<b>\$ 169,698,334</b>	<b>\$ 73,711,055</b>	<b>\$ 167,468,338</b>	<b>\$ 93,757,283</b>	<b>\$(2,229,996)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**305-DEFICIENT ROADS CAPITAL SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
<b>REVENUES TOTAL:</b>	<b>\$ 1,741,443</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,741,443)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 1,741,443	\$ 0	\$ 0	\$ 0	\$(1,741,443)
<b>Subtotal:</b>	<b>\$ 1,741,443</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,741,443)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,741,443</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(1,741,443)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 306 – Local Option Sales Tax Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$6,782,419 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 \$6,782,419 for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - ADA Sidewalk Improvements - \$133,765
  - Bridge Rehabilitation - \$84,458
  - Bridge Safety Features - \$278,712
  - Bridge Scour Countermeasures - \$191,215
  - Concrete Rd Replacement - \$337,337
  - County Sidewalks - \$209,120
  - Courthouse Square Expansion - \$90,039
  - Culvert Upgrades - \$434,471
  - Diversion Wall - \$200,000
  - Eagle Bay - \$551,214
  - East Lake Elem SW Design - \$1,746
  - Emergency Response Drainage - \$78,880
  - Fanny Bass Slough SW Improvements - \$64,469
  - Florida Advance Manufacturing Research Facility - \$48,302
  - Fleet Vehicle Replacement - \$161,468
  - Hoagland Blvd Phase III - \$725
  - Hoagland Blvd Phase II - \$316,875
  - HWA Project - \$59,708
  - Intersection Safety & Efficiency - \$418,240
  - Lake Toho Nutrient Reduction - \$131,664
  - Lake Toho Water Restoration - \$106,170
  - Mass Transit Preliminary Design - \$166,900
  - Misc ROW Acq & Appraisals - \$90,293
  - NeoCity Way - \$422,990
  - Parking Garage Retail Space Renovations - \$115,799
  - Partin Settlement Rd at Remington - \$272,668
  - Pavement Management System - \$250,000
  - Road & Bridge Gate Security System - \$52,912
  - Simpson Rd at Royal Palm Drive - \$80,735
  - Storage Facility Traffic Control - \$25,000
  - Traffic Control Equipment - \$250,000
  - Traffic Signal Replacement - \$665,801
  - Training Facility & Shooting - \$490,743

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Other Taxes	\$ 30,118,426	\$ 35,553,315	\$ 35,553,315	\$ 0	\$ 5,434,889
Miscellaneous Revenues	\$ 200,000	\$ 200,000	\$ 200,000	\$ 0	\$ 0
Less 5% Statutory Reduction	<u>\$(1,515,921)</u>	<u>\$(1,787,666)</u>	<u>\$(1,787,666)</u>	\$ 0	<u>\$(271,745)</u>
<b>Subtotal:</b>	<b>\$ 28,802,505</b>	<b>\$ 33,965,649</b>	<b>\$ 33,965,649</b>	<b>\$ 0</b>	<b>\$ 5,163,144</b>
Transfers In	\$ 1,986,227	\$ 0	\$ 0	\$ 0	\$(1,986,227)
Other Sources	\$ 0	\$ 2,207,594	\$ 2,207,594	\$ 0	\$ 2,207,594
Fund Balance	<u>\$ 29,384,357</u>	<u>\$ 17,239,417</u>	<u>\$ 24,021,836</u>	<u>\$ 6,782,419</u>	<u>\$(5,362,521)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 60,173,089</u></b>	<b><u>\$ 53,412,660</u></b>	<b><u>\$ 60,195,079</u></b>	<b><u>\$ 6,782,419</u></b>	<b><u>\$ 21,990</u></b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 18,197,986	\$ 9,358,120	\$ 16,140,539	\$ 6,782,419	\$(2,057,447)
Debt Service	<u>\$ 3,957,494</u>	<u>\$ 4,765,458</u>	<u>\$ 4,765,458</u>	\$ 0	<u>\$ 807,964</u>
<b>Subtotal:</b>	<b>\$ 22,155,480</b>	<b>\$ 14,123,578</b>	<b>\$ 20,905,997</b>	<b>\$ 6,782,419</b>	<b>\$(1,249,483)</b>
Transfers Out	\$ 21,871,237	\$ 19,820,492	\$ 19,820,492	\$ 0	\$(2,050,745)
Reserves - Capital	\$ 16,146,372	\$ 10,468,590	\$ 10,468,590	\$ 0	\$(5,677,782)
Reserves - Assigned	<u>\$ 0</u>	<u>\$ 9,000,000</u>	<u>\$ 9,000,000</u>	<u>\$ 0</u>	<u>\$ 9,000,000</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 60,173,089</u></b>	<b><u>\$ 53,412,660</u></b>	<b><u>\$ 60,195,079</u></b>	<b><u>\$ 6,782,419</u></b>	<b><u>\$ 21,990</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 315 – General Capital Outlay Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$29,674,613 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 \$29,674,613 for funds that will be carried from Fiscal Year 2018 to continue the following projects:
  - 704 Generation Point Buildout - \$186,939
  - Buenaventura Blvd Widening - \$110,225
  - Carroll ST- JYP to Michigan - \$229,419
  - Commuter Rail - \$430,000
  - Florida Advanced Manufacturing Research Center (FAMRC)- \$50,895
  - Hoagland Phase II - \$11,181,576
  - Hoagland Phase III - \$8,757,162
  - Lake Toho Water Restoration - \$6,972,221
  - Old Vineland/Princess Way - \$12,708
  - Poinciana Blvd Phase III - \$240,265
  - Tax Collector Site - \$3,203

**315-GEN CAP OUTLAY FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Miscellaneous Revenues	\$ 0	\$ 58,658	\$ 58,658	\$ 0	\$ 58,658
Less 5% Statutory Reduction	\$ 0	\$(2,933)	\$(2,933)	\$ 0	\$(2,933)
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 55,725</b>	<b>\$ 55,725</b>	<b>\$ 0</b>	<b>\$ 55,725</b>
Transfers In	\$ 10,231,900	\$ 5,485,822	\$ 5,485,822	\$ 0	\$(4,746,078)
Fund Balance	\$ 19,141,215	\$ 4,226,336	\$ 33,900,949	\$ 29,674,613	\$ 14,759,734
<b>REVENUES TOTAL:</b>	<b>\$ 29,373,115</b>	<b>\$ 9,767,883</b>	<b>\$ 39,442,496</b>	<b>\$ 29,674,613</b>	<b>\$ 10,069,381</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 25,205,437	\$ 5,485,822	\$ 35,160,435	\$ 29,674,613	\$ 9,954,998
<b>Subtotal:</b>	<b>\$ 25,205,437</b>	<b>\$ 5,485,822</b>	<b>\$ 35,160,435</b>	<b>\$ 29,674,613</b>	<b>\$ 9,954,998</b>
Reserves - Capital	\$ 0	\$ 114,383	\$ 114,383	\$ 0	\$ 114,383
Reserves - Assigned	\$ 4,167,678	\$ 4,167,678	\$ 4,167,678	\$ 0	\$ 0
<b>EXPENDITURES TOTAL:</b>	<b>\$ 29,373,115</b>	<b>\$ 9,767,883</b>	<b>\$ 39,442,496</b>	<b>\$ 29,674,613</b>	<b>\$ 10,069,381</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



**326-TRANSPORTATION IMPACT FEE CAPITAL FUND**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**327-INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b><u>REVENUES:</u></b>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Fund Balance	\$0	\$0	\$0	\$0	\$0
<b>REVENUES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b><u>EXPENDITURES:</u></b>					
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Subtotal:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
<b>EXPENDITURES TOTAL:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 328 – Special Purpose Capital Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$26,224,757 for funding from other non-County entities 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 \$26,224,757 and accounts for funds to be received from other local agencies as well as funds that will be carried forward from Fiscal Year 2018 to continue the following projects:
  - Carroll St-JYP to Michigan - \$2,357,755
  - Celebration Blvd at Waterside Drive - \$254,244
  - Commuter Rail - \$697,752
  - Florida Advanced Manufacturing Research Center – FLEX - \$1,009,143
  - Florida Advanced Manufacturing Research Facility - \$160,000
  - Hoagland Blvd Phase II - \$3,282,950
  - Hoagland Blvd Phase III - \$1,010,200
  - Lake Toho Water Restoration - \$9,572,173
  - Motorola Radio Rep Countywide - \$7,800,000
  - Poinciana Blvd Phase III - \$47,164
  - Thacker Avenue E-W - \$10,566
  - Vance Harmon Competition Pool - \$22,810

**328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Intergovernmental Revenue	\$ 0	\$ 0	\$ 7,683,441	\$ 7,683,441	\$ 7,683,441
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 7,683,441</b>	<b>\$ 7,683,441</b>	<b>\$ 7,683,441</b>
Other Sources	\$ 7,800,000	\$ 0	\$ 7,800,000	\$ 7,800,000	\$ 0
Fund Balance	\$ 14,883,619	\$ 0	\$ 10,741,316	\$ 10,741,316	\$(4,142,303)
<b>REVENUES TOTAL:</b>	<b>\$ 22,683,619</b>	<b>\$ 0</b>	<b>\$ 26,224,757</b>	<b>\$ 26,224,757</b>	<b>\$ 3,541,138</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 22,683,619	\$ 0	\$ 26,224,757	\$ 26,224,757	\$ 3,541,138
<b>Subtotal:</b>	<b>\$ 22,683,619</b>	<b>\$ 0</b>	<b>\$ 26,224,757</b>	<b>\$ 26,224,757</b>	<b>\$ 3,541,138</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 22,683,619</b>	<b>\$ 0</b>	<b>\$ 26,224,757</b>	<b>\$ 26,224,757</b>	<b>\$ 3,541,138</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

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

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$963,532 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 2018 to continue the remaining bond funds for the Florida Advanced Manufacturing Research Center in the amount of \$963,532.

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 6,262,371	\$ 0	\$ 963,532	\$ 963,532	\$(5,298,839)
<b>REVENUES TOTAL:</b>	<b>\$ 6,262,371</b>	<b>\$ 0</b>	<b>\$ 963,532</b>	<b>\$ 963,532</b>	<b>\$(5,298,839)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 6,262,371	\$ 0	\$ 963,532	\$ 963,532	\$(5,298,839)
<b>Subtotal:</b>	<b>\$ 6,262,371</b>	<b>\$ 0</b>	<b>\$ 963,532</b>	<b>\$ 963,532</b>	<b>\$(5,298,839)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 6,262,371</b>	<b>\$ 0</b>	<b>\$ 963,532</b>	<b>\$ 963,532</b>	<b>\$(5,298,839)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 331 – Countywide Fire Capital Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$6,900,428 for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ The budget for Capital Outlay increased \$6,900,428 to account for funds that will be carried from Fiscal Year 2018 to continue or finish the following projects:
  - BVL Fire Station - \$115,792
  - Fire Rescue/EMS Training Facility - \$4,694,647
  - Fire/EMS Equipment - \$1,097,351
  - Overstreet Fire Station - \$10,000
  - Reunion Fire Station - \$889,141
  - Shady Lane Fire Station - \$91,684

**331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Transfers In	\$ 5,244,819	\$ 1,178,829	\$ 1,178,829	\$ 0	\$(4,065,990)
Other Sources	\$ 0	\$ 1,600,987	\$ 1,600,987	\$ 0	\$ 1,600,987
Fund Balance	\$ 18,219,878	\$ 7,750,696	\$ 14,651,124	\$ 6,900,428	\$(3,568,754)
<b>REVENUES TOTAL:</b>	<b>\$ 23,464,697</b>	<b>\$ 10,530,512</b>	<b>\$ 17,430,940</b>	<b>\$ 6,900,428</b>	<b>\$(6,033,757)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 18,940,664	\$ 10,428,891	\$ 17,329,319	\$ 6,900,428	\$(1,611,345)
<b>Subtotal:</b>	<b>\$ 18,940,664</b>	<b>\$ 10,428,891</b>	<b>\$ 17,329,319</b>	<b>\$ 6,900,428</b>	<b>\$(1,611,345)</b>
Reserves - Capital	\$ 4,524,033	\$ 101,621	\$ 101,621	\$ 0	\$(4,422,412)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 23,464,697</b>	<b>\$ 10,530,512</b>	<b>\$ 17,430,940</b>	<b>\$ 6,900,428</b>	<b>\$(6,033,757)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



## Changes Between Stages

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

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$23,211,534 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 2018 to continue the construction of the NeoCity Office Building - \$23,211,534

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 26,000,000	\$ 0	\$ 23,211,534	\$ 23,211,534	\$(2,788,466)
<b>REVENUES TOTAL:</b>	<b>\$ 26,000,000</b>	<b>\$ 0</b>	<b>\$ 23,211,534</b>	<b>\$ 23,211,534</b>	<b>\$(2,788,466)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 26,000,000	\$ 0	\$ 23,211,534	\$ 23,211,534	\$(2,788,466)
<b>Subtotal:</b>	<b>\$ 26,000,000</b>	<b>\$ 0</b>	<b>\$ 23,211,534</b>	<b>\$ 23,211,534</b>	<b>\$(2,788,466)</b>
<b>EXPENDITURES TOTAL:</b>	<b>\$ 26,000,000</b>	<b>\$ 0</b>	<b>\$ 23,211,534</b>	<b>\$ 23,211,534</b>	<b>\$(2,788,466)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

# ENTERPRISE FUNDS

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Change Between Stages

Adjustments have been made to the Enterprise Funds since the Tentative Budget was presented on 9/06/2018. A summary of those changes has been included in front of each of the individual Funds.

**ENTERPRISE FUND GROUP**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 15,630,935	\$ 16,692,402	\$ 16,692,402	\$ 0	\$ 1,061,467
Charges For Services	\$ 18,463,408	\$ 20,632,931	\$ 20,632,931	\$ 0	\$ 2,169,523
Miscellaneous Revenues	\$ 179,968	\$ 300,700	\$ 300,700	\$ 0	\$ 120,732
Less 5% Statutory Reduction	<u>\$(1,713,716)</u>	<u>\$(1,881,302)</u>	<u>\$(1,881,302)</u>	\$ 0	<u>\$(167,586)</u>
<b>Subtotal:</b>	<b>\$ 32,560,595</b>	<b>\$ 35,744,731</b>	<b>\$ 35,744,731</b>	<b>\$ 0</b>	<b>\$ 3,184,136</b>
Fund Balance	\$ 49,219,188	\$ 39,097,075	\$ 44,031,671	\$ 4,934,596	<u>\$(5,187,517)</u>
<b>REVENUES TOTAL:</b>	<b><u>\$ 81,779,783</u></b>	<b><u>\$ 74,841,806</u></b>	<b><u>\$ 79,776,402</u></b>	<b><u>\$ 4,934,596</u></b>	<b><u>\$(2,003,381)</u></b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,415,007	\$ 1,537,833	\$ 1,537,833	\$ 0	\$ 122,826
Operating Expenses	\$ 16,202,177	\$ 19,904,191	\$ 20,504,191	\$ 600,000	\$ 4,302,014
Capital Outlay	\$ 6,872,453	\$ 1,181,200	\$ 5,515,796	\$ 4,334,596	\$(1,356,657)
Debt Service	<u>\$ 11,559,143</u>	<u>\$ 9,246,488</u>	<u>\$ 9,246,488</u>	\$ 0	<u>\$(2,312,655)</u>
<b>Subtotal:</b>	<b>\$ 36,048,780</b>	<b>\$ 31,869,712</b>	<b>\$ 36,804,308</b>	<b>\$ 4,934,596</b>	<b>\$ 755,528</b>
Transfers Out	\$ 6,535,511	\$ 1,834,686	\$ 1,834,686	\$ 0	\$(4,700,825)
Reserves - Operating	\$ 5,190,605	\$ 4,637,682	\$ 4,737,672	\$ 99,990	\$(452,933)
Reserves - Debt	\$ 13,124,950	\$ 4,662,152	\$ 4,662,152	\$ 0	\$(8,462,798)
Reserves - Capital	\$ 6,313,937	\$ 12,466,724	\$ 12,366,734	\$(99,990)	\$ 6,052,797
Reserves - Assigned	<u>\$ 14,566,000</u>	<u>\$ 19,370,850</u>	<u>\$ 19,370,850</u>	\$ 0	<u>\$ 4,804,850</u>
<b>EXPENDITURES TOTAL:</b>	<b><u>\$ 81,779,783</u></b>	<b><u>\$ 74,841,806</u></b>	<b><u>\$ 79,776,402</u></b>	<b><u>\$ 4,934,596</u></b>	<b><u>\$(2,003,381)</u></b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**Changes Between Stages**

**Fund 401 – Solid Waste Fund**

**Revenues**

- ✓ Fund Balance reflects an increase of \$10,000 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 \$10,000 to account for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - Fleet Vehicle Replacement - \$10,000

**401-SOLID WASTE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Permits, Fees & Special Assessments	\$ 15,630,935	\$ 16,692,402	\$ 16,692,402	\$ 0	\$ 1,061,467
Charges For Services	\$ 2,906,422	\$ 4,159,244	\$ 4,159,244	\$ 0	\$ 1,252,822
Miscellaneous Revenues	\$ 162,335	\$ 284,927	\$ 284,927	\$ 0	\$ 122,592
Less 5% Statutory Reduction	\$(934,985)	\$(1,056,829)	\$(1,056,829)	\$ 0	\$(121,844)
<b>Subtotal:</b>	<b>\$ 17,764,707</b>	<b>\$ 20,079,744</b>	<b>\$ 20,079,744</b>	<b>\$ 0</b>	<b>\$ 2,315,037</b>
Fund Balance	\$ 26,982,296	\$ 28,411,056	\$ 28,421,056	\$ 10,000	\$ 1,438,760
<b>REVENUES TOTAL:</b>	<b>\$ 44,747,003</b>	<b>\$ 48,490,800</b>	<b>\$ 48,500,800</b>	<b>\$ 10,000</b>	<b>\$ 3,753,797</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,346,104	\$ 1,375,385	\$ 1,375,385	\$ 0	\$ 29,281
Operating Expenses	\$ 13,405,064	\$ 17,576,838	\$ 17,576,838	\$ 0	\$ 4,171,774
Capital Outlay	\$ 240,000	\$ 50,200	\$ 60,200	\$ 10,000	\$(179,800)
<b>Subtotal:</b>	<b>\$ 14,991,168</b>	<b>\$ 19,002,423</b>	<b>\$ 19,012,423</b>	<b>\$ 10,000</b>	<b>\$ 4,021,255</b>
Transfers Out	\$ 6,435,290	\$ 1,662,523	\$ 1,662,523	\$ 0	\$(4,772,767)
Reserves - Operating	\$ 4,768,396	\$ 4,194,011	\$ 4,194,011	\$ 0	\$(574,385)
Reserves - Capital	\$ 3,986,149	\$ 4,260,993	\$ 4,260,993	\$ 0	\$ 274,844
Reserves - Assigned	\$ 14,566,000	\$ 19,370,850	\$ 19,370,850	\$ 0	\$ 4,804,850
<b>EXPENDITURES TOTAL:</b>	<b>\$ 44,747,003</b>	<b>\$ 48,490,800</b>	<b>\$ 48,500,800</b>	<b>\$ 10,000</b>	<b>\$ 3,753,797</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 407 – Osceola Parkway Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$4,924,596 to account for funding that will be carried from the prior Fiscal Year to continue/complete project construction.

#### **Expenditures**

- ✓ Operating increased \$600,000 to account for funds that will be carried forward for the Investment Grade Toll & Revenue Study which is scheduled to be presented to the Board 09/17/18.
- ✓ The budget for Capital Outlay increased to account for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - Fiber Optic Installation - \$4,324,596
- ✓ Reserves were adjusted in accordance with the Budget Policy.



**407-OSCEOLA PARKWAY SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 15,556,986	\$ 16,473,687	\$ 16,473,687	\$ 0	\$ 916,701
Miscellaneous Revenues	\$ 17,633	\$ 15,773	\$ 15,773	\$ 0	\$(1,860)
Less 5% Statutory Reduction	\$(778,731)	\$(824,473)	\$(824,473)	\$ 0	\$(45,742)
<b>Subtotal:</b>	<b>\$ 14,795,888</b>	<b>\$ 15,664,987</b>	<b>\$ 15,664,987</b>	<b>\$ 0</b>	<b>\$ 869,099</b>
Fund Balance	\$ 9,030,160	\$ 10,686,019	\$ 15,610,615	\$ 4,924,596	\$ 6,580,455
<b>REVENUES TOTAL:</b>	<b>\$ 23,826,048</b>	<b>\$ 26,351,006</b>	<b>\$ 31,275,602</b>	<b>\$ 4,924,596</b>	<b>\$ 7,449,554</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 68,903	\$ 162,448	\$ 162,448	\$ 0	\$ 93,545
Operating Expenses	\$ 2,797,113	\$ 2,327,353	\$ 2,927,353	\$ 600,000	\$ 130,240
Capital Outlay	\$ 4,399,596	\$ 1,131,000	\$ 5,455,596	\$ 4,324,596	\$ 1,056,000
Debt Service	\$ 9,090,524	\$ 9,246,488	\$ 9,246,488	\$ 0	\$ 155,964
<b>Subtotal:</b>	<b>\$ 16,356,136</b>	<b>\$ 12,867,289</b>	<b>\$ 17,791,885</b>	<b>\$ 4,924,596</b>	<b>\$ 1,435,749</b>
Transfers Out	\$ 100,221	\$ 172,163	\$ 172,163	\$ 0	\$ 71,942
Reserves - Operating	\$ 422,209	\$ 443,671	\$ 543,661	\$ 99,990	\$ 121,452
Reserves - Debt	\$ 4,619,694	\$ 4,662,152	\$ 4,662,152	\$ 0	\$ 42,458
Reserves - Capital	\$ 2,327,788	\$ 8,205,731	\$ 8,105,741	\$(99,990)	\$ 5,777,953
<b>EXPENDITURES TOTAL:</b>	<b>\$ 23,826,048</b>	<b>\$ 26,351,006</b>	<b>\$ 31,275,602</b>	<b>\$ 4,924,596</b>	<b>\$ 7,449,554</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**408-POINCIANA PARKWAY SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Fund Balance	\$ 13,206,732	\$ 0	\$ 0	\$ 0	\$(13,206,732)
<b>REVENUES TOTAL:</b>	<b>\$ 13,206,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(13,206,732)</b>
<b>EXPENDITURES:</b>					
Capital Outlay	\$ 2,232,857	\$ 0	\$ 0	\$ 0	\$(2,232,857)
Debt Service	\$ 2,468,619	\$ 0	\$ 0	\$ 0	\$(2,468,619)
<b>Subtotal:</b>	<b>\$ 4,701,476</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(4,701,476)</b>
Reserves - Debt	\$ 8,505,256	\$ 0	\$ 0	\$ 0	\$(8,505,256)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 13,206,732</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$(13,206,732)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

# INTERNAL SERVICE FUNDS

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### Change Between Stages

Adjustments have been made to the Internal Service Funds since the Tentative Budget was presented on 9/06/2018. A summary of those changes has been included in front of each of the individual Funds.

**INTERNAL SERVICE FUND GROUP**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 35,254,274	\$ 35,751,541	\$ 35,751,541	\$ 0	\$ 497,267
<b>Subtotal:</b>	<b>\$ 35,254,274</b>	<b>\$ 35,751,541</b>	<b>\$ 35,751,541</b>	<b>\$ 0</b>	<b>\$ 497,267</b>
Transfers In	\$ 169,257	\$ 354,780	\$ 354,780	\$ 0	\$ 185,523
Fund Balance	\$ 20,290,791	\$ 13,926,429	\$ 13,941,429	\$ 15,000	\$(6,349,362)
<b>REVENUES TOTAL:</b>	<b>\$ 55,714,322</b>	<b>\$ 50,032,750</b>	<b>\$ 50,047,750</b>	<b>\$ 15,000</b>	<b>\$(5,666,572)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,614,508	\$ 1,784,786	\$ 1,784,786	\$ 0	\$ 170,278
Operating Expenses	\$ 30,511,703	\$ 31,718,986	\$ 31,718,986	\$ 0	\$ 1,207,283
Capital Outlay	\$ 503,193	\$ 432,428	\$ 447,428	\$ 15,000	\$(55,765)
<b>Subtotal:</b>	<b>\$ 32,629,404</b>	<b>\$ 33,936,200</b>	<b>\$ 33,951,200</b>	<b>\$ 15,000</b>	<b>\$ 1,321,796</b>
Transfers Out	\$ 493,633	\$ 371,003	\$ 371,003	\$ 0	\$(122,630)
Reserves - Operating	\$ 296,544	\$ 172,370	\$ 172,370	\$ 0	\$(124,174)
Reserves - Claims	\$ 22,294,741	\$ 15,553,177	\$ 15,553,177	\$ 0	\$(6,741,564)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 55,714,322</b>	<b>\$ 50,032,750</b>	<b>\$ 50,047,750</b>	<b>\$ 15,000</b>	<b>\$(5,666,572)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 4,021,453	\$ 4,075,377	\$ 4,075,377	\$ 0	\$ 53,924
<b>Subtotal:</b>	<b>\$ 4,021,453</b>	<b>\$ 4,075,377</b>	<b>\$ 4,075,377</b>	<b>\$ 0</b>	<b>\$ 53,924</b>
Fund Balance	\$ 7,628,053	\$ 4,301,373	\$ 4,301,373	\$ 0	\$(3,326,680)
<b>REVENUES TOTAL:</b>	<b>\$ 11,649,506</b>	<b>\$ 8,376,750</b>	<b>\$ 8,376,750</b>	<b>\$ 0</b>	<b>\$(3,272,756)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 73,948	\$ 122,986	\$ 122,986	\$ 0	\$ 49,038
Operating Expenses	\$ 2,100,994	\$ 2,954,741	\$ 2,954,741	\$ 0	\$ 853,747
Capital Outlay	\$ 0	\$ 12,499	\$ 12,499	\$ 0	\$ 12,499
<b>Subtotal:</b>	<b>\$ 2,174,942</b>	<b>\$ 3,090,226</b>	<b>\$ 3,090,226</b>	<b>\$ 0</b>	<b>\$ 915,284</b>
Transfers Out	\$ 236,713	\$ 124,192	\$ 124,192	\$ 0	\$(112,521)
Reserves - Operating	\$ 46,050	\$ 55,329	\$ 55,329	\$ 0	\$ 9,279
Reserves - Claims	\$ 9,191,801	\$ 5,107,003	\$ 5,107,003	\$ 0	\$(4,084,798)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 11,649,506</b>	<b>\$ 8,376,750</b>	<b>\$ 8,376,750</b>	<b>\$ 0</b>	<b>\$(3,272,756)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 4,674,123	\$ 4,045,352	\$ 4,045,352	\$ 0	\$(628,771)
<b>Subtotal:</b>	<b>\$ 4,674,123</b>	<b>\$ 4,045,352</b>	<b>\$ 4,045,352</b>	<b>\$ 0</b>	<b>\$(628,771)</b>
Fund Balance	\$ 2,766,337	\$ 2,109,477	\$ 2,109,477	\$ 0	\$(656,860)
<b>REVENUES TOTAL:</b>	<b>\$ 7,440,460</b>	<b>\$ 6,154,829</b>	<b>\$ 6,154,829</b>	<b>\$ 0</b>	<b>\$(1,285,631)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 73,952	\$ 109,978	\$ 109,978	\$ 0	\$ 36,026
Operating Expenses	\$ 3,898,818	\$ 3,534,322	\$ 3,534,322	\$ 0	\$(364,496)
Capital Outlay	\$ 0	\$ 12,500	\$ 12,500	\$ 0	\$ 12,500
<b>Subtotal:</b>	<b>\$ 3,972,770</b>	<b>\$ 3,656,800</b>	<b>\$ 3,656,800</b>	<b>\$ 0</b>	<b>\$(315,970)</b>
Transfers Out	\$ 51,301	\$ 85,663	\$ 85,663	\$ 0	\$ 34,362
Reserves - Operating	\$ 38,908	\$ 61,202	\$ 61,202	\$ 0	\$ 22,294
Reserves - Claims	\$ 3,377,481	\$ 2,351,164	\$ 2,351,164	\$ 0	\$(1,026,317)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 7,440,460</b>	<b>\$ 6,154,829</b>	<b>\$ 6,154,829</b>	<b>\$ 0</b>	<b>\$(1,285,631)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 920,862	\$ 1,026,272	\$ 1,026,272	\$ 0	\$ 105,410
<b>Subtotal:</b>	<b>\$ 920,862</b>	<b>\$ 1,026,272</b>	<b>\$ 1,026,272</b>	<b>\$ 0</b>	<b>\$ 105,410</b>
Fund Balance	\$ 568,625	\$ 484,350	\$ 484,350	\$ 0	\$(84,275)
<b>REVENUES TOTAL:</b>	<b>\$ 1,489,487</b>	<b>\$ 1,510,622</b>	<b>\$ 1,510,622</b>	<b>\$ 0</b>	<b>\$ 21,135</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 54,317	\$ 70,183	\$ 70,183	\$ 0	\$ 15,866
Operating Expenses	\$ 909,244	\$ 909,571	\$ 909,571	\$ 0	\$ 327
<b>Subtotal:</b>	<b>\$ 963,561</b>	<b>\$ 979,754</b>	<b>\$ 979,754</b>	<b>\$ 0</b>	<b>\$ 16,193</b>
Transfers Out	\$ 12,841	\$ 2,433	\$ 2,433	\$ 0	\$(10,408)
Reserves - Operating	\$ 6,765	\$ 8,363	\$ 8,363	\$ 0	\$ 1,598
Reserves - Claims	\$ 506,320	\$ 520,072	\$ 520,072	\$ 0	\$ 13,752
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,489,487</b>	<b>\$ 1,510,622</b>	<b>\$ 1,510,622</b>	<b>\$ 0</b>	<b>\$ 21,135</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)



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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 21,720,148	\$ 22,143,992	\$ 22,143,992	\$ 0	\$ 423,844
<b>Subtotal:</b>	<b>\$ 21,720,148</b>	<b>\$ 22,143,992</b>	<b>\$ 22,143,992</b>	<b>\$ 0</b>	<b>\$ 423,844</b>
Fund Balance	\$ 8,287,845	\$ 6,496,335	\$ 6,496,335	\$ 0	\$(1,791,510)
<b>REVENUES TOTAL:</b>	<b>\$ 30,007,993</b>	<b>\$ 28,640,327</b>	<b>\$ 28,640,327</b>	<b>\$ 0</b>	<b>\$(1,367,666)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 55,449	\$ 122,361	\$ 122,361	\$ 0	\$ 66,912
Operating Expenses	\$ 20,783,097	\$ 21,284,824	\$ 21,284,824	\$ 0	\$ 501,727
<b>Subtotal:</b>	<b>\$ 20,838,546</b>	<b>\$ 21,407,185</b>	<b>\$ 21,407,185</b>	<b>\$ 0</b>	<b>\$ 568,639</b>
Transfers Out	\$ 141,607	\$ 117,491	\$ 117,491	\$ 0	\$(24,116)
Reserves - Operating	\$ 191,186	\$ 39,049	\$ 39,049	\$ 0	\$(152,137)
Reserves - Claims	\$ 8,836,654	\$ 7,076,602	\$ 7,076,602	\$ 0	\$(1,760,052)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 30,007,993</b>	<b>\$ 28,640,327</b>	<b>\$ 28,640,327</b>	<b>\$ 0</b>	<b>\$(1,367,666)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

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

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 492,013	\$ 606,059	\$ 606,059	\$ 0	\$ 114,046
<b>Subtotal:</b>	<b>\$ 492,013</b>	<b>\$ 606,059</b>	<b>\$ 606,059</b>	<b>\$ 0</b>	<b>\$ 114,046</b>
Fund Balance	\$ 548,038	\$ 534,894	\$ 534,894	\$ 0	\$(13,144)
<b>REVENUES TOTAL:</b>	<b>\$ 1,040,051</b>	<b>\$ 1,140,953</b>	<b>\$ 1,140,953</b>	<b>\$ 0</b>	<b>\$ 100,902</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 54,317	\$ 55,614	\$ 55,614	\$ 0	\$ 1,297
Operating Expenses	\$ 555,805	\$ 556,020	\$ 556,020	\$ 0	\$ 215
<b>Subtotal:</b>	<b>\$ 610,122</b>	<b>\$ 611,634</b>	<b>\$ 611,634</b>	<b>\$ 0</b>	<b>\$ 1,512</b>
Transfers Out	\$ 33,809	\$ 22,556	\$ 22,556	\$ 0	\$(11,253)
Reserves - Operating	\$ 13,635	\$ 8,427	\$ 8,427	\$ 0	\$(5,208)
Reserves - Claims	\$ 382,485	\$ 498,336	\$ 498,336	\$ 0	\$ 115,851
<b>EXPENDITURES TOTAL:</b>	<b>\$ 1,040,051</b>	<b>\$ 1,140,953</b>	<b>\$ 1,140,953</b>	<b>\$ 0</b>	<b>\$ 100,902</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 0	\$ 55,678	\$ 55,678	\$ 0	\$ 55,678
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 55,678</b>	<b>\$ 55,678</b>	<b>\$ 0</b>	<b>\$ 55,678</b>
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 55,678</b>	<b>\$ 55,678</b>	<b>\$ 0</b>	<b>\$ 55,678</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 0	\$ 39,911	\$ 39,911	\$ 0	\$ 39,911
Operating Expenses	\$ 0	\$ 13,900	\$ 13,900	\$ 0	\$ 13,900
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 53,811</b>	<b>\$ 53,811</b>	<b>\$ 0</b>	<b>\$ 53,811</b>
Transfers Out	\$ 0	\$ 1,867	\$ 1,867	\$ 0	\$ 1,867
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 55,678</b>	<b>\$ 55,678</b>	<b>\$ 0</b>	<b>\$ 55,678</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

## Changes Between Stages

### Fund 510 – Fleet Internal Service Fund

#### **Revenues**

- ✓ Fund Balance reflects an increase of \$15,000 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 \$15,000 and accounts for funds that will be carried from Fiscal Year 2018 to continue the following project:
  - Fleet Maintenance Facility Efficiency Upgrades - \$15,000

**510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 3,425,675	\$ 2,412,449	\$ 2,412,449	\$ 0	\$(1,013,226)
<b>Subtotal:</b>	<b>\$ 3,425,675</b>	<b>\$ 2,412,449</b>	<b>\$ 2,412,449</b>	<b>\$ 0</b>	<b>\$(1,013,226)</b>
Transfers In	\$ 169,257	\$ 120,000	\$ 120,000	\$ 0	\$(49,257)
Fund Balance	\$ 491,893	\$ 0	\$ 15,000	\$ 15,000	\$(476,893)
<b>REVENUES TOTAL:</b>	<b>\$ 4,086,825</b>	<b>\$ 2,532,449</b>	<b>\$ 2,547,449</b>	<b>\$ 15,000</b>	<b>\$(1,539,376)</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 1,302,525	\$ 1,212,594	\$ 1,212,594	\$ 0	\$(89,931)
Operating Expenses	\$ 2,263,745	\$ 1,139,505	\$ 1,139,505	\$ 0	\$(1,124,240)
Capital Outlay	\$ 503,193	\$ 166,349	\$ 181,349	\$ 15,000	\$(321,844)
<b>Subtotal:</b>	<b>\$ 4,069,463</b>	<b>\$ 2,518,448</b>	<b>\$ 2,533,448</b>	<b>\$ 15,000</b>	<b>\$(1,536,015)</b>
Transfers Out	\$ 17,362	\$ 14,001	\$ 14,001	\$ 0	\$(3,361)
<b>EXPENDITURES TOTAL:</b>	<b>\$ 4,086,825</b>	<b>\$ 2,532,449</b>	<b>\$ 2,547,449</b>	<b>\$ 15,000</b>	<b>\$(1,539,376)</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY**

	<b>FY18 Adopted Budget:</b>	<b>FY19 Tentative Budget:</b>	<b>FY19 Recommended Final Budget:</b>	<b>* Variance:</b>	<b>FY19 minus FY18:</b>
<b>REVENUES:</b>					
Charges For Services	\$ 0	\$ 1,386,362	\$ 1,386,362	\$ 0	\$ 1,386,362
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,386,362</b>	<b>\$ 1,386,362</b>	<b>\$ 0</b>	<b>\$ 1,386,362</b>
Transfers In	\$ 0	\$ 234,780	\$ 234,780	\$ 0	\$ 234,780
<b>REVENUES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 1,621,142</b>	<b>\$ 1,621,142</b>	<b>\$ 0</b>	<b>\$ 1,621,142</b>
<b>EXPENDITURES:</b>					
Personal Services	\$ 0	\$ 51,159	\$ 51,159	\$ 0	\$ 51,159
Operating Expenses	\$ 0	\$ 1,326,103	\$ 1,326,103	\$ 0	\$ 1,326,103
Capital Outlay	\$ 0	\$ 241,080	\$ 241,080	\$ 0	\$ 241,080
<b>Subtotal:</b>	<b>\$ 0</b>	<b>\$ 1,618,342</b>	<b>\$ 1,618,342</b>	<b>\$ 0</b>	<b>\$ 1,618,342</b>
Transfers Out	\$ 0	\$ 2,800	\$ 2,800	\$ 0	\$ 2,800
<b>EXPENDITURES TOTAL:</b>	<b>\$ 0</b>	<b>\$ 1,621,142</b>	<b>\$ 1,621,142</b>	<b>\$ 0</b>	<b>\$ 1,621,142</b>

\* Highlighted column reflects the recommended adjustments to the Recommended Final Budget (FY19 Recommended Final - FY19 Tentative)

**OSCEOLA COUNTY BOARD OF COUNTY COMMISSIONERS  
AGENDA REQUEST**

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	9/17/2018
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	BUDGET HEARING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

**AGENDA REQUEST**

Adoption of the County Manager's submitted Fiscal Year 2019 Organizational Chart.

**STRATEGIC PLAN GOAL**

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

**STRATEGIC PLAN ACTION ITEM**

**FINANCIAL INFORMATION**

TOTAL REQUESTED AMOUNT: \$

**APPROVING DEPARTMENTS**

**BACKGROUND INFORMATION**

# Osceola County Citizens



## Osceola County BOARD OF COUNTY COMMISSIONERS

**Commission Auditor  
HORACE NWACHUKWU**

**County Manager  
DONALD S. FISHER**

**County Attorney  
ANDREW W. MAI**

**Deputy County Manager  
BETH A. KNIGHT**

**Human Resources**

- Employee Benefits & Relations
- Risk Mgmt.

**Economic Develop  
& Strategy**

- Strategic Initiatives
- W192
- Economic Development

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

**CONSTITUTIONALS /  
ELECTED OFFICIALS:**

- Clerk of Court
- Public Defender
- Property Appraiser
- State's Attorney
- Sheriff
- Supervisor of Elections
- Tax Collector

**Community Development**

- Building
- Parks/Public Lands
- Current Planning
- Customer Care
- Dev. Review
- Ext. Services
- Planning & Design
- Sports & Event Facilities

**Human Services**

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

**PIO/ Community Outreach**

- Community Outreach
- Branding
- Public Information

**Public Safety**

- Animal Services
- Corrections
- Emergency Management
- Fire/Rescue Services

**Public Works**

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

**Transportation & Transit**

- Osceola Parkway
- Traffic Engineering
- Transportation Planning

**Clerk to the Board**

- Recording Secretary
- Records Retention
- VAB

**Business Services**

- Contract Mgmt.
- Gov't Affairs
- Procurement

**Financial Services**

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

**Information Technology**

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