

TENTATIVE BUDGET

FISCAL YEAR 2020



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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: August 28, 2019

RE: Fiscal Year 2020 (FY20) Tentative Budget



In preparation for the First Public Hearing, we are pleased to submit the FY20 Tentative Budget. The FY20 Recommended Budget, which was submitted in July, totaled \$1,154,530,380. As described in detail below, subsequent to the Recommended Budget there have been changes implemented resulting in a submitted Tentative Budget of \$1,164,746,692. This is a \$10,216,312 increase from the Recommended Budget, but still a decrease of \$4,543,302 from the FY19 Adopted Budget.

COUNTYWIDE BUDGET SUMMARY - FY20 TENTATIVE BUDGET:

To aid in the review of the changes made from the Recommended Budget, as well as comparing to the FY19 Adopted Budget, reports are attached to this memorandum that identify both variances. In particular, the first document attached to this memorandum is a Countywide Budget Summary. This report provides a comparison from the FY19 Adopted Budget to the FY20 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled “* **Variance.**” This column is the Tentative Budget minus the Recommended Budget. As a result, staff respectfully submits the following synopsis to aid in the review of this report.

COUNTYWIDE REVENUES: The County’s revenues continued to stabilize. The biggest increases, when compared to FY19’s Adopted Budget, were a result of Ad Valorem Taxes, Tourist Development Taxes, Permits, Fees & Special Assessments and Charges for Services. Revenues were reviewed after the Recommended Budget, however, and necessary adjustments were made as follows:

- Based on additional actual receipts, Department of Revenue (DOR) projections for revenues distributed by the State, and projected growth, Revenues were adjusted in a number of categories;
- Transfers In reflects a large increase due to finalization of the Cost Allocation plan, Open Enrollment and a transfer to a Capital Fund to allocate additional returned Excess Fees from the Sheriff to his Training Facility project and transfers to a Debt Service Fund for cost associated with the Communication Equipment Upgrade (Motorola);
- Large decreases in Intergovernmental Revenue (\$50M) and Fund Balance (\$40M) from FY19 are still due to Federal and State Grant funding and remaining balances for on-going grants and capital projects; these funds will be revised for the Final Recommended as carry forwards will be appropriated at that time to allow for as accurate an estimate as possible.

COUNTYWIDE EXPENDITURES:

- Personal Services compared to FY19 Adopted includes a 3% across the board pay adjustment for all eligible non-IAFF employees, increases to FRS, Workers' Compensation and insurances, and 62 new position requests. Since the Recommended Budget, changes include the following:
 - Changes due to Open Enrollment selections;
 - 5 additional Full-Time Equivalent (FTE) positions in Fund 102 - Transportation Trust Fund (Special Revenue Fund) that were approved in August (FY19) due to the Interlocal Agreement with the City of Kissimmee for signal maintenance;
 - Allocating funding for 2-grant funded positions in Fund 156 - Federal and State Grants;
 - Allocating funding in 24/7 departments due to next year being a leap year;
 - Total number of FTEs presented in Tentative Budget equals 1,554.54, includes positions added during FY19 and new positions requested for FY20;
- Operating adjustments compared to FY19 Adopted included increases in professional services for streetscape design, redevelopment plan upgrades, PD&E study for gateway, and sidewalk masterplan. Contractual obligations included the County's share of Medicaid and HCRA, payments to the Community Redevelopment Agencies, Lynx, haulers' contract, SMG and CVB; continued support of Homelessness Initiatives and services such as Community Vision Project OPEN and Education Foundation's career pipeline for construction; and increased support of road resurfacing to \$12M. Since the Recommended Budget, however, the biggest changes were related to the following:
 - Changes to the Overhead Allocations for the Internal Service Funds; and
 - Increases in the Internal Service Funds (\$3M) as a result of plan selections during Open Enrollment.
- Capital Outlay compared to FY19 Adopted included new CIP requests as proposed in the 5 Year Capital Improvement Plan (FY20-FY24). The attached sheet details the difference between the Recommended Budget and the Tentative, as highlighted:
 - The largest impact was within the Special Revenue Funds: Fund 143 - Mobility Fee West Fund appropriated the matching funds for an approved grant with FDOT and to begin the C532 Widening Project; Funds 148 - Building Fund and 149 - E192 CRA for new projects; Fund 177 - Fire Impact Fee Fund increased to pay more of the cost of the new Fire Station at Austin Tindall; Fund 178 - Parks Impact Fee Funds as the reconciliation of the funds in accordance with the program update were appropriated into the correct Impact Fee district;
 - Fund 306 - Infrastructure Sales Surtax appropriates funding for a new project (Countywide Signals) to begin to address warranted signals that are on a backlog to be replaced;
 - Funds were transferred (\$5M) to Fund 315 - General Capital Outlay Fund for the Sheriff's Training Facility due to the agreement with the Sheriff to appropriate their returned Excess Fees towards the project;
 - Ongoing Capital from FY19 will be brought forward into the Final Recommended Budget.
- Debt Service Funds established payments in accordance with the Bond / Loan requirements and were finalized after the Recommended Budget, which includes establishing a new debt service fund, to track the loan payments for the Communications Equipment Upgrade (Motorola) as this is the first year payments are due.

- Transfers Out increased from FY19 primarily due to increased support from the General Fund for the Constitutional Officers and transportation activities. Since the Recommended Budget, additional changes were made to Transfers Out including:
 - Adjustments Countywide due to the finalization of the Cost Allocation Plan;
 - Fund 001 - General Fund increased due to the appropriation of returned Excess Fees to Fund 315, as noted above, for the Sheriff's Training Facility project and to support/balance Fund 102 - Transportation Trust Fund;
 - Fund 134 – Countywide Fire and Fund 306 - Infrastructure Sales Surtax due to transferring the required debt service payments to Fund 248 - Communications Equipment Upgrade (Motorola).
- Reserves continue to be established in accordance with Policy, State Statutes, actuarial reports, approved agreements and bond covenants. Funds remain set aside for disaster recovery expenses pending reimbursement from FEMA for Hurricane Irma. In addition, the largest reserve is for the continuation of the Neptune Road project phases in the Mobility Fee Funds. Since the Recommended Budget, however, the impacts to the Reserves are highlighted as follows:
 - Reserves - Operating, Debt, Claims, Assigned, and Stability were all adjusted in accordance with the requirements within each specific Fund; specifically, a reduction in Reserves Operating and Reserves - Stability in Fund 104 - Tourist Development Tax Fund as the property purchase at Austin Tindall closed;
 - Reserves - Capital were impacted primarily due to a reduction in Fund 148 – Building Fund and Fund 315 – General Capital Outlay associated with reductions to Fund Balance; Fund 306 - Infrastructure Sales Surtax to offset a reduction in revenues, support the Countywide Signal project and loan payments for Fund 248 noted above; and in Fund 401 - Solid Waste Fund to support the approved Special Assessment buy-down;
 - Reserves - Restricted increased in Fund 125 - Environmental Land Maintenance to reserve the additional funds due to the slight millage adjustment towards perpetual maintenance and in Fund 145 - Red Light Cameras as this is the first year the Fund is anticipated to provide funds for more than the contract expenses, once this is confirmed, funds may be appropriated towards an approved project during FY20.

FUND SUMMARY GROUPS - FY20 TENTATIVE BUDGET:

Immediately following the Countywide Budget Summary are the Fund Summary Groups. These reports are presented in the same format as the Countywide Budget Summary and are summarized below.

GENERAL FUNDS: The General Funds include Fund 001 - General Fund and the sub-fund for the Dedicated Ad Valorem Tax (DAT). Cumulatively, the Tentative Budget for these two funds for FY20 is \$368,413,368, which is an increase of \$5,845,788 from the Recommended FY20 Budget of \$362,567,580; it is also a change of \$46,864,275 from the FY19 Adopted Budget. The DAT Fund (\$11,118,266) is dedicated to transportation needs and only accounts for the transfer to Fund 102- Transportation Trust Fund and is also reflected in the Transfers Out line in the General Fund, the rest of this section will specifically speak to Fund 001 - General Fund.

Revenues: In addition to the changes that were implemented Countywide after the Recommended Budget was submitted, the following changes are specific to the General Fund:

- Revenues were reevaluated with additional receipts and information from DOR which resulted in reductions to Shared Revenues and Local Government Half-Cent Sales Taxes with small increases to Charges for Services, Judgment, Fines & Forfeits and Other Sources associated with Animal Services;
- Miscellaneous Revenues (Rents & Royalties) increased due to the Lease Agreements for the OC;
- Adjustments to Transfers In were based on the finalized Cost Allocation;
- Fund Balance was re-evaluated and adjusted along with reflecting the FY19 Excess Funds to be returned from the Sheriff; the Recommended Budget included an initial estimate of \$750,000, when combined with the additional funding, will bring the total anticipated Sheriff's Excess Funds in the amount of \$5M.

Expenditures:

- Personal Services increased \$4,300,005 from the FY19 Adopted Budget, but by \$279,818 from the Recommended Budget, due to changes as a result of adjustments and employee Plan selections during Open Enrollment, allocating funding for an existing Full Time Equivalent position in the newly created Government Affairs office and allocating funding in Corrections and Animal Services due to their operations and next year being a leap year;
- Operating Expenses increased by \$2,936,324 from FY19 Adopted Budget. The increase from the Recommended Budget was a slight increase of \$212,277 primarily due to correcting the allocations of Property & Liability Insurances and building maintenance; these increases were offset by reductions to Overhead allocations, the Tax Collector's budget and finalizing the Medical Examiner's budget;
- Capital Outlay increased \$129,000 from the Recommended Budget to allocate funding for security cameras for the Corrections' Department which was offset by the decision to delay the Jail encapsulation project (reduction of \$100,000) for a year;
- There were no adjustments to Grants and Aids, but the budget still does not include funding for the YMCA;
- Transfers Out increased \$5,370,702 from the Recommended Budget of which \$5M is associated with the anticipated FY19 Excess Funds from the Sheriff which is being transferred to Fund 315 - General Capital Outlay for the Sheriff's Training Facility project; the remaining funds are being transferred to the Designated Ad Valorem Fund to support the Transportation Trust Fund;
- Reserves – Operating were adjusted in accordance with the Budget Policy, including a reduction to Contingency to balance the Fund.

SPECIAL REVENUE FUNDS: The County has 49 Special Revenue Funds and each one is detailed individually in the Special Revenue Funds section of this book. Overall, the total of the Special Revenue Funds (\$472,249,738) is an increase of \$8,244,807 from FY19 Adopted Budget but a decrease of \$2,878,946 from the Recommended Budget of \$475,128,684.

Revenues: The following changes are specific to the Special Revenue Funds:

- Other Taxes increased to reflect the proposed increases to Tourist Development Taxes projections which resulted in an overall increase of more than \$8.6M from FY19; there was also a slight increase to gas taxes;
- Additional revenue is reflected in Permits, Fees & Special Assessments related to Parks Impact Fees and the W192 MSBU Assessment rates;
- Intergovernmental Revenue reflects an increase due to the revised gas tax projections, inclusion of the Office of Violence Against Women (OVW) Grant and adjustments to grant amounts specifically for VOCA, EMPA and EMPG Grants;
- Charges for Services increased to reflect revised funding for Court Facilities and funding as a result of the Interlocal Agreement approved by the Board on August 19th with the City of Kissimmee and St. Cloud that allows the County to take over maintenance of all traffic signal devices to provide the most efficient operation;
- Miscellaneous Revenues increased due to additional funds budgeted in Fund 134 – Countywide Fire Fund for Medicaid reimbursements;
- Transfers In increased to provide additional funds to Fund 102 - Transportation Trust Fund from the General Fund as revenues generated do not fully support operations;
- Other Sources decreased slightly as a result of reallocating a replacement truck, funded with Lease Proceeds, to the Solid Waste Fund as the truck belongs to Solid Waste;
- The overall decrease from the Recommended Budget was primarily due to the reduction in Fund Balance resulting from the property purchase for the Austin Tindall Sports Complex in Fund 104 – Tourist Development Tax and re-evaluation in other funds including Fund 148 - Building; these reductions were offset by an increase to Fund Balance estimates in Fund 143 - Mobility Fee Fees due to an increase in actual revenues in FY19;
- Finally there will be additional adjustments to Intergovernmental Revenue and Fund Balance in the Final Recommended Budget as a result of including ongoing grants and capital projects.

Expenditures:

- Personal Services: The changes since the Recommended Budget on the expense side regarding Personal Services include the following:
 - An increase resulting from adjustments / employee Plan selections during Open Enrollment;
 - Allocating the additional positions (5) approved by the Board on August 19th for assuming the Signal Maintenance;
 - Allocating funding for two grant funded Full-Time Equivalent positions in Fund 156 - Federal and State Grants;
 - Additional funds budgeted in Fund 134 - Countywide Fire Fund (24/7 operation) due to next year being a leap year.
- Operating decreased \$479,669 overall, but included a number of adjustments:
 - Adjustments were made in the individual impacted funds to finalize the Property and Liability Insurances and Overhead allocations;
 - Adjustments were made to contractual obligations in the TDT Funds in compliance with the Osceola CVB agreement, but there was also a substantial decrease in Fund 145 - Red Light Cameras to bring funding in compliance with the American Traffic Solutions Agreement;

- Expenditures were decreased for maintenance and repairs at some of the County's environmental lands;
- Expenses in Fund 134 - Countywide Fire Fund reflect an increase primarily due to cost associated with the Medicaid Reimbursement Program.
- Capital Outlay increased \$6.2M due to the following:
 - Increase in Fund 102 - Transportation Trust Fund due to assuming the equipment and inventory for the Signal Maintenance agreement;
 - Increasing budgets in the Mobility Fee Funds (Funds 142 and 143) which included increasing the budget for one project, adding County's required match for a grant funded project, and to include funding for the CR532 widening project due to anticipated state and private funding opportunities;
 - Increases in Funds 148 - Building Fund and 149 - E192 CRA for new projects, but a decrease in Fund 154 - Constitutional Gas Tax Fund due to reallocating a replacement truck to the correct fund;
 - Fund 156 - Federal & State Grants increased due to revised project estimates in accordance with the anticipated FDOT funding agreements;
 - Fund 177 - Fire Impact Fee Fund increased to pay more of the cost of the new Fire Station at Austin Tindall as it is eligible for additional Impact Fee dollars;
 - Fund 178 - Parks Impact Fee Fund as the reconciliation of the funds in accordance with the program update were appropriated (\$2.6M) to include the following projects: Campbell City Park/Community Center, East 192 CRA Parks, Marydia Community Center, 65th Infantry Veterans Park, Archie Gordon Memorial Park, and the Hanover Lakes Project;
 - On-going capital projects from FY19 have not been included but will be for the Final Recommended Budget.
- Transfers Out were adjusted in the individual funds in accordance with the finalized Cost Allocation Plan; in Fund 134 - Countywide Fire Fund transfers increased due to the fund's share of the debt service for the Communications Equipment Upgrade as well as to Fund 331- Countywide Fire Capital Fund as the estimated costs for the equipment for the Austin Tindall Station project were adjusted;
- Reserves were in accordance with the Budget Policy, specific requirements of the funding source and commitments. In particular, the following additional transactions are included:
 - Reduction in Reserves - Stability in Fund 104 due to a reduction in Fund Balance for the Austin Tindall Sports Complex purchase;
 - Reserves - Restricted increased in Fund 125 - Environmental Land Maintenance to allocate funds from the increased millage rate for the perpetual maintenance of acquired land and in Fund 145 - Red Light Cameras in accordance with the ATS Agreement as it is anticipated that revenues will begin to exceed expenditures, depending on FY20 actuals, options will be presented for potential intersections to be improved within the new Fiscal Year;
 - In Fund 134 – Countywide Fire, Reserves - Debt was adjusted in accordance with the loan document for future debt payment;
 - In the Mobility Fee Funds (142 & 143) Reserves - Capital was adjusted but continues to reserve funds for the future phases of the Neptune Road project; in Fund 148 - Building reserves were adjusted in accordance with the revised Fund Balance; and in Fund 178 - Parks Impact Fees,

Reserves - Capital increased due to the adjustment to Fund Balance as well as designating funds for the Parks Property Purchase.

DEBT SERVICE FUNDS: The County has 20 Debt Service Funds included in the Tentative Budget Book which is an increase of 1 Fund (Fund 248 – Communications Equipment Upgrade (Motorola)). Since the Recommended Budget Book, the only adjustments made to this Fund Group were as follows:

- Fund 204 - TDT Tax Bonds Series 2012 adjusted the Fund Balance due to additional expenses in FY19 with an associated reduction to Transfers Out to Fund 247 – DS TDT Refunding Bonds 2019;
- Fund 243 - TDT Revenue Bond Series 2016 had an increase in Transfers In with an offset to Debt Service to provide additional funds required for administrative bank fees;
- Fund 247 - DS TDT Refunding Bonds 2019 decreased Transfers In due to the addition of Fund Balance and a reduction in Debt Service as a result of refunding Fund 204 - TDT Tax Bonds Series 2012; adjustments in FY19 will provide a Fund Balance in this Fund for FY20;
- As noted above, Fund 248 - Communications Equipment Upgrade (Motorola) is being established for FY20 as this is the first year payments are due; this Fund will track principal and interest and established the debt service for future payments funded through Transfers In.

CAPITAL PROJECT FUNDS: The County's 8 Capital Project Funds account for management of the County's capital projects. The Funds are separated in accordance with the different funding sources and currently reflect a decrease from the FY19 Adopted of a little more than (-\$83.1M). Since the Recommended Budget, however, there is an increase (\$3,831,786) for the Tentative Budget as follows:

Revenues:

- Other Taxes were re-evaluated and decreased in Fund 306 – Infrastructure Sales Surtax Fund due to additional receipts to based projections on;
- Miscellaneous Revenues were reevaluated and eliminated in Fund 315 - General Capital Outlay in accordance with proper accounting, as Interest will be allocated to the Fund in which the revenues originated, as this Fund should not accrue interest;
- Transfers In increased due to the transfer of \$5M into Fund 315 - General Capital Outlay for the Sheriff's Training Facility project and in Fund 331-Countywide Fire Capital Fund, Transfers In increased due to additional equipment costs for the Austin Tindall Station project;
- Also in Fund 331, Other Sources decreased due to a reduction in Debt Proceeds associated with the equipment;
- Fund Balances were reevaluated which resulted in a reduction; however, remaining Fund Balance associated with on-going capital projects will be included in the Final Recommended Budget

Expenses:

- In Capital Outlay there was an overall increase as funding was appropriated in Fund 306 for the new Countywide Signals project and the funding transferred into Fund 315 is appropriated to the Sheriff's Training Facility project;

- Transfers Out increased in Fund 306 to fund debt service required for the Communication Equipment Upgrade (Motorola Radios)
- Reserves were adjusted in accordance with the Budget Policy and in conjunction with adjusted Fund Balances.

ENTERPRISE FUNDS: The County has three Enterprise Funds – Landfill/Solid Waste (increase of \$2.3M from FY19), Osceola Parkway (decrease of \$3.9M from FY19) and Poinciana Parkway (increase of \$14M from FY19). Poinciana Parkway was set to closeout in FY19; however, due to the agreement with the Central Florida Expressway Authority to assume management and maintenance of the Parkway, the remaining bond proceeds needed to be administered by the County and thus was appropriated as Fund Balance.

Revenues: Overall, from the FY19 Adopted Budget, revenues generated by the services provided from this Fund Group reflect an increase of \$12.4M. However, the only adjustments to revenues from the Recommended Budget were reflected in Fund 401 - Solid Waste Fund as follows:

- Permits, Fees & Special Assessments decreased due to the buy-down of the Solid Waste Assessment program as a result of the Board’s decision on August 5th as well as other minor adjustments;
- Other Sources increased to appropriate debt proceeds for a replacement vehicle and to correct an entry error as follows;
- Fund Balance decreased due to inadvertently budgeting Debt Proceeds as a part of this revenue source.

Expenditures: No changes were made to Poinciana Parkway from the Recommended Budget, so the following changes only impacted Funds 401 and 407:

- On the expense side, Personal Services in the Solid Waste Fund decreased due to employee Plan selections during Open Enrollment;
- Operating reflects adjustments to Property & Liability Insurances, Overhead allocations and contractual services;
- In Fund 401- Capital Outlay reflects an adjustment to reallocate a Vehicle Replacement Truck from the Constitutional Gas Tax Fund (Fund 154) as it is a Solid Waste truck; this adjustment also impacted Debt Service in which an allocation was needed for Principal and Interests;
- Transfers Out reflect adjustments from the finalized Cost Allocation Plan;
- Reserves were adjusted in accordance with the Budget Policy
 - Specifically, Reserves - Capital in the Solid Waste Fund were adjusted to offset the buy-down of the Solid Waste Assessment Program;
 - Reserves - Assigned reflects an increase in Solid Waste to reflect remaining restricted Fund Balance that can only be used for the Solid Waste Assessment Program;
 - Reserves - Debt is being established due to the capital lease program.

INTERNAL SERVICE FUNDS: Osceola County has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement basis. Most of these funds were

impacted due to the finalization of Open Enrollment, as a result, there were changes since the Recommended Budget as follows:

Revenues:

- Charges for Services increased due to changes in Constitutional and BOCC employees and retirees' plan selections which resulted in an overall increase in revenue (\$2.8M) from the Recommended Budget;
- There was a slight adjustment in Miscellaneous Revenues and Fund Balance was reevaluated and reflects a small increase from the Recommended Budget for Fund 505 – Life, LTD, Vol. Life.

Expenditures:

- Personal Services increased slightly due to employee Plan selections during Open Enrollment;
- Operating Expenses increased resulting from increases to Insurance/Claims as a result of the plan selections, adjustments to Property & Liability Insurances, and Overhead allocations;
- There is no change to Capital Outlay but ongoing capital projects for Fleet have not been included yet;
- Transfers Out decreased to reflect adjustments from the finalized Cost Allocation Plan;
- Reserves-Claims decreased slightly which is associated with the Workers' Compensation Fund and is in compliance with the Actuarial Study.

CONCLUSION: Within the Fund Groups, are a number of individual, balanced Funds that are accounted for separately based on their specific criteria. As a result, in addition to the information provided in this memorandum, the FY20 Tentative Budget Book also includes the following for each Fund:

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

These reports will provide a comparison from the FY19 Adopted Budget to the FY20 Tentative Budget. In addition, to aid in the identification of changes made to the budget since the Recommended Budget, there is a shaded column that is labeled "Variance." This column is the Tentative Budget minus the Recommended Budget.

The FY20 Tentative Budget increased (\$10,216,312) since the Recommended Budget was presented in July, but reflects a decrease from the FY19 Adopted (-\$4,543,302). However, it should be noted that the ongoing capital projects have not yet been included, as they are included for the Final Recommended Budget to ensure that the estimates are as accurate as possible. As mentioned, the majority of the changes can be reconciled through the aforementioned adjustments to revenue projections, Personal Services, Operating, Capital, and Grants and Aids.

Countywide Budget Summary

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 204,484,924	\$ 229,122,038	\$ 229,122,038	\$ 0	\$ 24,637,114
PY Delinquent Ad Valorem Tax	\$ 74,862	\$ 1,006,000	\$ 1,006,000	\$ 0	\$ 931,138
Other Taxes	\$ 130,271,017	\$ 140,774,130	\$ 140,675,348	\$(98,782)	\$ 10,404,331
Permits, Fees & Special Assessments	\$ 87,477,446	\$ 124,703,110	\$ 124,778,797	\$ 75,687	\$ 37,301,351
Intergovernmental Revenue	\$ 123,761,485	\$ 73,737,087	\$ 73,076,208	\$(660,879)	\$(50,685,277)
Charges For Services	\$ 72,444,647	\$ 81,578,224	\$ 85,033,609	\$ 3,455,385	\$ 12,588,962
Judgment, Fines & Forfeits	\$ 2,279,446	\$ 2,672,236	\$ 2,687,451	\$ 15,215	\$ 408,005
Miscellaneous Revenues	\$ 6,745,993	\$ 8,770,516	\$ 9,330,839	\$ 560,323	\$ 2,584,846
Less 5% Statutory Reduction	\$(25,504,797)	\$(29,771,911)	\$(29,849,388)	\$(77,477)	\$(4,344,591)
Subtotal:	\$ 602,035,023	\$ 632,591,430	\$ 635,860,902	\$ 3,269,472	\$ 33,825,879
Transfers In	\$ 95,256,968	\$ 97,117,312	\$ 106,044,731	\$ 8,927,419	\$ 10,787,763
Other Sources	\$ 16,370,590	\$ 7,820,550	\$ 7,827,032	\$ 6,482	\$(8,543,558)
Fund Balance	\$ 455,627,413	\$ 417,001,088	\$ 415,014,027	\$(1,987,061)	\$(40,613,386)
REVENUES TOTAL:	\$ 1,169,289,994	1,154,530,380	1,164,746,692	\$ 10,216,312	\$(4,543,302)
EXPENDITURES:					
Personal Services	\$ 128,999,101	\$ 138,424,055	\$ 139,611,623	\$ 1,187,568	\$ 10,612,522
Operating Expenses	\$ 241,789,652	\$ 268,941,472	\$ 271,685,751	\$ 2,744,279	\$ 29,896,099
Capital Outlay	\$ 238,017,829	\$ 74,392,197	\$ 86,177,635	\$ 11,785,438	\$(151,840,194)
Debt Service	\$ 61,062,167	\$ 63,941,840	\$ 65,689,961	\$ 1,748,121	\$ 4,627,794
Grants and Aids	\$ 6,801,142	\$ 6,263,311	\$ 6,263,311	\$ 0	\$(537,831)
Subtotal:	\$ 676,669,891	\$ 551,962,875	\$ 569,428,281	\$ 17,465,406	\$(107,241,610)
Other Non Operating Expenses	\$ 0	\$ 3,820,851	\$ 3,820,851	\$ 0	\$ 3,820,851
Transfers Out	\$ 182,268,910	\$ 189,472,809	\$ 198,400,228	\$ 8,927,419	\$ 16,131,318
Reserves - Operating	\$ 89,464,287	\$ 114,539,674	\$ 110,096,386	\$(4,443,288)	\$ 20,632,099
Reserves - Debt	\$ 50,319,626	\$ 51,869,282	\$ 53,340,163	\$ 1,470,881	\$ 3,020,537
Reserves - Capital	\$ 55,405,989	\$ 157,698,927	\$ 144,770,881	\$(12,928,046)	\$ 89,364,892
Reserves - Claims	\$ 15,553,177	\$ 18,089,874	\$ 18,000,936	\$(88,938)	\$ 2,447,759
Reserves - Assigned	\$ 62,884,567	\$ 25,820,874	\$ 25,850,520	\$ 29,646	\$(37,034,047)
Reserves - Restricted	\$ 8,540,772	\$ 9,466,873	\$ 10,467,801	\$ 1,000,928	\$ 1,927,029
Reserves - Stability	\$ 28,182,775	\$ 31,788,341	\$ 30,570,645	\$(1,217,696)	\$ 2,387,870
EXPENDITURES TOTAL:	\$ 1,169,289,994	1,154,530,380	1,164,746,692	\$ 10,216,312	\$(4,543,302)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

GENERAL FUND – FUND GROUP

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 170,151,453	\$ 190,660,609	\$ 190,660,609	\$ 0	\$ 20,509,156
PY Delinquent Ad Valorem Tax	\$ 63,533	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 936,467
Other Taxes	\$ 22,251,279	\$ 22,403,635	\$ 22,403,635	\$ 0	\$ 152,356
Permits, Fees & Special Assessments	\$ 5,713,423	\$ 5,956,655	\$ 5,956,655	\$ 0	\$ 243,232
Intergovernmental Revenue	\$ 34,934,075	\$ 38,946,016	\$ 37,601,907	\$(1,344,109)	\$ 2,667,832
Charges For Services	\$ 2,209,242	\$ 2,255,744	\$ 2,346,091	\$ 90,347	\$ 136,849
Judgment, Fines & Forfeits	\$ 1,085,779	\$ 1,281,082	\$ 1,296,297	\$ 15,215	\$ 210,518
Miscellaneous Revenues	\$ 3,144,054	\$ 2,825,070	\$ 3,303,548	\$ 478,478	\$ 159,494
Less 5% Statutory Reduction	\$(11,925,481)	\$(13,206,105)	\$(13,210,933)	\$(4,828)	\$(1,285,452)
Subtotal:	\$ 227,627,357	\$ 252,122,706	\$ 251,357,809	\$(764,897)	\$ 23,730,452
Transfers In	\$ 26,702,826	\$ 28,997,737	\$ 29,500,003	\$ 502,266	\$ 2,797,177
Other Sources	\$ 2,259,000	\$ 2,252,000	\$ 2,265,000	\$ 13,000	\$ 6,000
Fund Balance	\$ 64,959,910	\$ 79,195,137	\$ 85,290,556	\$ 6,095,419	\$ 20,330,646
REVENUES TOTAL:	\$ 321,549,093	\$ 362,567,580	\$ 368,413,368	\$ 5,845,788	\$ 46,864,275
EXPENDITURES:					
Personal Services	\$ 61,123,025	\$ 65,143,212	\$ 65,423,030	\$ 279,818	\$ 4,300,005
Operating Expenses	\$ 65,724,825	\$ 68,448,872	\$ 68,661,149	\$ 212,277	\$ 2,936,324
Capital Outlay	\$ 4,394,502	\$ 4,805,000	\$ 4,934,000	\$ 129,000	\$ 539,498
Debt Service	\$ 0	\$ 50,137	\$ 50,137	\$ 0	\$ 50,137
Grants and Aids	\$ 5,761,433	\$ 5,650,839	\$ 5,650,839	\$ 0	\$(110,594)
Subtotal:	\$ 137,003,785	\$ 144,098,060	\$ 144,719,155	\$ 621,095	\$ 7,715,370
Transfers Out	\$ 125,678,097	\$ 141,081,597	\$ 146,452,299	\$ 5,370,702	\$ 20,774,202
Reserves - Operating	\$ 46,394,835	\$ 60,233,250	\$ 60,087,241	\$(146,009)	\$ 13,692,406
Reserves - Capital	\$ 846,495	\$ 11,920,234	\$ 11,920,234	\$ 0	\$ 11,073,739
Reserves - Assigned	\$ 10,230,039	\$ 3,908,107	\$ 3,908,107	\$ 0	\$(6,321,932)
Reserves - Restricted	\$ 69,510	\$ 0	\$ 0	\$ 0	\$(69,510)
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 1,326,332	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 321,549,093	\$ 362,567,580	\$ 368,413,368	\$ 5,845,788	\$ 46,864,275

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

SPECIAL REVENUE FUND GROUP					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 30,868,926	\$ 35,015,740	\$ 35,015,740	\$ 0	\$ 4,146,814
PY Delinquent Ad Valorem Tax	\$ 11,329	\$ 6,000	\$ 6,000	\$ 0	\$(5,329)
Other Taxes	\$ 72,466,423	\$ 80,687,871	\$ 81,131,744	\$ 443,873	\$ 8,665,321
Permits, Fees & Special Assessments	\$ 64,390,765	\$ 93,177,202	\$ 95,377,137	\$ 2,199,935	\$ 30,986,372
Intergovernmental Revenue	\$ 79,089,956	\$ 32,721,615	\$ 33,404,845	\$ 683,230	\$(45,685,111)
Charges For Services	\$ 13,850,933	\$ 16,485,666	\$ 17,031,351	\$ 545,685	\$ 3,180,418
Judgment, Fines & Forfeits	\$ 1,193,667	\$ 1,391,154	\$ 1,391,154	\$ 0	\$ 197,487
Miscellaneous Revenues	\$ 2,939,184	\$ 4,301,485	\$ 4,440,376	\$ 138,891	\$ 1,501,192
Less 5% Statutory Reduction	\$(9,694,975)	\$(11,898,255)	\$(12,107,101)	\$(208,846)	\$(2,412,126)
Subtotal:	\$ 255,116,208	\$ 251,888,478	\$ 255,691,246	\$ 3,802,768	\$ 575,038
Transfers In	\$ 24,522,819	\$ 28,942,187	\$ 29,127,538	\$ 185,351	\$ 4,604,719
Other Sources	\$ 2,503,009	\$ 1,978,646	\$ 1,945,804	\$(32,842)	\$(557,205)
Fund Balance	\$ 181,862,895	\$ 192,319,373	\$ 185,485,150	\$(6,834,223)	\$ 3,622,255
REVENUES TOTAL:	\$ 464,004,931	\$ 475,128,684	\$ 472,249,738	\$(2,878,946)	\$ 8,244,807
EXPENDITURES:					
Personal Services	\$ 64,553,457	\$ 69,721,101	\$ 70,624,931	\$ 903,830	\$ 6,071,474
Operating Expenses	\$ 123,774,643	\$ 138,445,659	\$ 137,965,990	\$(479,669)	\$ 14,191,347
Capital Outlay	\$ 108,629,987	\$ 44,759,169	\$ 51,049,573	\$ 6,290,404	\$(57,580,414)
Debt Service	\$ 4,568,475	\$ 4,957,609	\$ 4,953,797	\$(3,812)	\$ 385,322
Grants and Aids	\$ 1,039,709	\$ 612,472	\$ 612,472	\$ 0	\$(427,237)
Subtotal:	\$ 302,566,271	\$ 258,496,010	\$ 265,206,763	\$ 6,710,753	\$(37,359,508)
Transfers Out	\$ 34,564,632	\$ 31,451,142	\$ 32,393,196	\$ 942,054	\$(2,171,436)
Reserves - Operating	\$ 38,159,410	\$ 49,116,074	\$ 43,838,438	\$(5,277,636)	\$ 5,679,028
Reserves - Debt	\$ 1,762,747	\$ 1,779,589	\$ 2,221,852	\$ 442,263	\$ 459,105
Reserves - Capital	\$ 31,508,166	\$ 94,268,987	\$ 88,789,375	\$(5,479,612)	\$ 57,281,209
Reserves - Assigned	\$ 20,116,000	\$ 88,000	\$ 88,000	\$ 0	\$(20,028,000)
Reserves - Restricted	\$ 8,471,262	\$ 9,466,873	\$ 10,467,801	\$ 1,000,928	\$ 1,996,539
Reserves - Stability	\$ 26,856,443	\$ 30,462,009	\$ 29,244,313	\$(1,217,696)	\$ 2,387,870
EXPENDITURES TOTAL:	\$ 464,004,931	\$ 475,128,684	\$ 472,249,738	\$(2,878,946)	\$ 8,244,807

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

DEBT SERVICE FUND GROUP

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Current Ad Valorem Taxes	\$ 3,464,545	\$ 3,445,689	\$ 3,445,689	\$ 0	\$(18,856)
Permits, Fees & Special Assessments	\$ 680,856	\$ 684,375	\$ 684,375	\$ 0	\$ 3,519
Intergovernmental Revenue	\$ 2,054,013	\$ 2,069,456	\$ 2,069,456	\$ 0	\$ 15,443
Miscellaneous Revenues	\$ 103,397	\$ 108,159	\$ 108,159	\$ 0	\$ 4,762
Less 5% Statutory Reduction	\$(212,440)	\$(211,911)	\$(211,911)	\$ 0	\$ 529
Subtotal:	\$ 6,090,371	\$ 6,095,768	\$ 6,095,768	\$ 0	\$ 5,397
Transfers In	\$ 37,011,892	\$ 37,403,535	\$ 40,105,260	\$ 2,701,725	\$ 3,093,368
Fund Balance	\$ 43,341,217	\$ 43,894,727	\$ 43,639,870	\$(254,857)	\$ 298,653
REVENUES TOTAL:	\$ 86,443,480	\$ 87,394,030	\$ 89,840,898	\$ 2,446,868	\$ 3,397,418
<u>EXPENDITURES:</u>					
Operating Expenses	\$ 67,007	\$ 66,677	\$ 66,677	\$ 0	\$(330)
Debt Service	\$ 42,481,746	\$ 42,469,966	\$ 44,218,085	\$ 1,748,119	\$ 1,736,339
Subtotal:	\$ 42,548,753	\$ 42,536,643	\$ 44,284,762	\$ 1,748,119	\$ 1,736,009
Transfers Out	\$ 0	\$ 981,643	\$ 653,681	\$(327,962)	\$ 653,681
Reserves - Debt	\$ 43,894,727	\$ 43,875,744	\$ 44,902,455	\$ 1,026,711	\$ 1,007,728
EXPENDITURES TOTAL:	\$ 86,443,480	\$ 87,394,030	\$ 89,840,898	\$ 2,446,868	\$ 3,397,418

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

CAPITAL PROJECTS FUND GROUP

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 35,553,315	\$ 37,682,624	\$ 37,139,969	\$(542,655)	\$ 1,586,654
Intergovernmental Revenue	\$ 7,683,441	\$ 0	\$ 0	\$ 0	\$(7,683,441)
Miscellaneous Revenues	\$ 258,658	\$ 264,024	\$ 211,978	\$(52,046)	\$(46,680)
Less 5% Statutory Reduction	\$(1,790,599)	\$(1,897,332)	\$(1,867,597)	\$ 29,735	\$(76,998)
Subtotal:	\$ 41,704,815	\$ 36,049,316	\$ 35,484,350	\$(564,966)	\$(6,220,465)
Transfers In	\$ 6,664,651	\$ 1,532,070	\$ 7,070,147	\$ 5,538,077	\$ 405,496
Other Sources	\$ 11,608,581	\$ 3,466,620	\$ 3,385,102	\$(81,518)	\$(8,223,479)
Fund Balance	\$ 107,490,291	\$ 39,486,390	\$ 38,426,583	\$(1,059,807)	\$(69,063,708)
REVENUES TOTAL:	\$ 167,468,338	\$ 80,534,396	\$ 84,366,182	\$ 3,831,786	\$(83,102,156)
EXPENDITURES:					
Capital Outlay	\$ 119,030,116	\$ 20,826,659	\$ 26,159,851	\$ 5,333,192	\$(92,870,265)
Debt Service	\$ 4,765,458	\$ 5,561,490	\$ 5,561,490	\$ 0	\$ 796,032
Subtotal:	\$ 123,795,574	\$ 26,388,149	\$ 31,721,341	\$ 5,333,192	\$(92,074,233)
Transfers Out	\$ 19,820,492	\$ 14,716,036	\$ 16,921,983	\$ 2,205,947	\$(2,898,509)
Reserves - Capital	\$ 10,684,594	\$ 33,677,688	\$ 29,970,335	\$(3,707,353)	\$ 19,285,741
Reserves - Assigned	\$ 13,167,678	\$ 5,752,523	\$ 5,752,523	\$ 0	\$(7,415,155)
EXPENDITURES TOTAL:	\$ 167,468,338	\$ 80,534,396	\$ 84,366,182	\$ 3,831,786	\$(83,102,156)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

ENTERPRISE FUNDS

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 16,692,402	\$ 24,884,878	\$ 22,760,630	\$(2,124,248)	\$ 6,068,228
Charges For Services	\$ 20,632,931	\$ 25,009,511	\$ 25,009,511	\$ 0	\$ 4,376,580
Miscellaneous Revenues	\$ 300,700	\$ 386,574	\$ 386,574	\$ 0	\$ 85,874
Less 5% Statutory Reduction	\$(1,881,302)	\$(2,514,048)	\$(2,407,836)	\$ 106,212	\$(526,534)
Subtotal:	\$ 35,744,731	\$ 47,766,915	\$ 45,748,879	\$(2,018,036)	\$ 10,004,148
Other Sources	\$ 0	\$ 0	\$ 107,842	\$ 107,842	\$ 107,842
Fund Balance	\$ 44,031,671	\$ 46,469,958	\$ 46,394,958	\$(75,000)	\$ 2,363,287
REVENUES TOTAL:	\$ 79,776,402	\$ 94,236,873	\$ 92,251,679	\$(1,985,194)	\$ 12,475,277
EXPENDITURES:					
Personal Services	\$ 1,537,833	\$ 1,662,474	\$ 1,661,168	\$(1,306)	\$ 123,335
Operating Expenses	\$ 20,504,191	\$ 28,254,294	\$ 28,217,734	\$(36,560)	\$ 7,713,543
Capital Outlay	\$ 5,515,796	\$ 3,619,120	\$ 3,651,962	\$ 32,842	\$(1,863,834)
Debt Service	\$ 9,246,488	\$ 10,888,326	\$ 10,892,140	\$ 3,814	\$ 1,645,652
Subtotal:	\$ 36,804,308	\$ 44,424,214	\$ 44,423,004	\$(1,210)	\$ 7,618,696
Other Non Operating Expenses	\$ 0	\$ 3,820,851	\$ 3,820,851	\$ 0	\$ 3,820,851
Transfers Out	\$ 1,834,686	\$ 857,232	\$ 1,602,419	\$ 745,187	\$(232,267)
Reserves - Operating	\$ 4,737,672	\$ 5,016,365	\$ 5,996,722	\$ 980,357	\$ 1,259,050
Reserves - Debt	\$ 4,662,152	\$ 6,213,949	\$ 6,215,856	\$ 1,907	\$ 1,553,704
Reserves - Capital	\$ 12,366,734	\$ 17,832,018	\$ 14,090,937	\$(3,741,081)	\$ 1,724,203
Reserves - Assigned	\$ 19,370,850	\$ 16,072,244	\$ 16,101,890	\$ 29,646	\$(3,268,960)
EXPENDITURES TOTAL:	\$ 79,776,402	\$ 94,236,873	\$ 92,251,679	\$(1,985,194)	\$ 12,475,277

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

INTERNAL SERVICE					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 35,751,541	\$ 37,827,303	\$ 40,646,656	\$ 2,819,353	\$ 4,895,115
Miscellaneous Revenues	\$ 0	\$ 885,204	\$ 880,204	\$(5,000)	\$ 880,204
Less 5% Statutory Reduction	\$ 0	\$(44,260)	\$(44,010)	\$ 250	\$(44,010)
Subtotal:	\$ 35,751,541	\$ 38,668,247	\$ 41,482,850	\$ 2,814,603	\$ 5,731,309
Transfers In	\$ 354,780	\$ 241,783	\$ 241,783	\$ 0	\$(112,997)
Other Sources	\$ 0	\$ 123,284	\$ 123,284	\$ 0	\$ 123,284
Fund Balance	\$ 13,941,429	\$ 15,635,503	\$ 15,776,910	\$ 141,407	\$ 1,835,481
REVENUES TOTAL:	\$ 50,047,750	\$ 54,668,817	\$ 57,624,827	\$ 2,956,010	\$ 7,577,077
EXPENDITURES:					
Personal Services	\$ 1,784,786	\$ 1,897,268	\$ 1,902,494	\$ 5,226	\$ 117,708
Operating Expenses	\$ 31,718,986	\$ 33,725,970	\$ 36,774,201	\$ 3,048,231	\$ 5,055,215
Capital Outlay	\$ 447,428	\$ 382,249	\$ 382,249	\$ 0	\$(65,179)
Debt Service	\$ 0	\$ 14,312	\$ 14,312	\$ 0	\$ 14,312
Subtotal:	\$ 33,951,200	\$ 36,019,799	\$ 39,073,256	\$ 3,053,457	\$ 5,122,056
Transfers Out	\$ 371,003	\$ 385,159	\$ 376,650	\$(8,509)	\$ 5,647
Reserves - Operating	\$ 172,370	\$ 173,985	\$ 173,985	\$ 0	\$ 1,615
Reserves - Claims	\$ 15,553,177	\$ 18,089,874	\$ 18,000,936	\$(88,938)	\$ 2,447,759
EXPENDITURES TOTAL:	\$ 50,047,750	\$ 54,668,817	\$ 57,624,827	\$ 2,956,010	\$ 7,577,077

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

CAPITAL PROJECTS for the FY20 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 001 - General Fund				
Key Tracer (Housing Units)	\$ 69,300	\$ 69,300	\$ -	\$ 69,300
Osceola County Jail Encapsulation Phase 3	\$ 100,000	\$ -	\$ -	\$ -
Security Cameras Phase 4	\$ -	\$ 229,000	\$ -	\$ 229,000
Mosquito Control Facility	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
704 Generation Point - 3rd and 4th Floor	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Countywide Lease Program - Corrections Vehicles	\$ 274,544	\$ 274,544	\$ -	\$ 274,544
Countywide Lease Program - Fleet Vehicles	\$ 101,528	\$ 101,528	\$ -	\$ 101,528
Countywide Lease Program - Parks Vehicles	\$ 55,820	\$ 55,820	\$ -	\$ 55,820
Engineering and Design to upgrade generators at the Jail	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Maintenance Shop & Storage Warehouse	\$ 800,175	\$ 800,175	\$ -	\$ 800,175
Total:	\$ 1,976,367	\$ 2,105,367	\$ -	\$ 2,105,367

Difference between Tentative and Recommended:				\$ 129,000
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Fund 102 - Transportation Trust Fund				
Countywide Lease Program - Fleet Vehicles	\$ 33,436	\$ 33,436	\$ -	\$ 33,436
Countywide Lease Program - Public Wrks/Engin Vehicles	\$ 35,400	\$ 35,400	\$ -	\$ 35,400
City of Kissimmee Equip: F750 Truck	\$ -	\$ 40,000	\$ -	\$ 40,000
Crash Cushion	\$ 29,000	\$ 29,000	\$ -	\$ 29,000
Laminator Sign Shop	\$ 28,000	\$ 28,000	\$ -	\$ 28,000
Silk Screen System	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Traffic Engineering - Freightliner Van	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Total:	\$ 255,836	\$ 295,836	\$ -	\$ 295,836

Difference between Tentative and Recommended:				\$ 40,000
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Fund 104 - Tourist Development Tax				
Austin Tindall Sports Complex Sidewalk	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
Austin Tindall Sports Complex Sod Farm	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Austin Tindall Vehicle	\$ 35,000	\$ 35,000	\$ -	\$ 35,000
OHP - Arena Seating - Cup Holders	\$ 60,000	\$ 60,000	\$ -	\$ 60,000
OHP - Covered Tie-Outs	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Events Center & Arena Lobby Lighting System	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
OHP - Fencing	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Hydraulic Bleachers	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Improved Exterior Signage	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - Maintenance Workshop, Office and Storage Unit	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
OHP - Truck	\$ 25,420	\$ 25,420	\$ -	\$ 25,420
OHP - Parking and Hardscape	\$ 367,450	\$ 367,450	\$ -	\$ 367,450
Lake Cypress Parking	\$ 480,000	\$ 480,000	\$ -	\$ 480,000
Lake Cypress Shoal Removal	\$ 900,000	\$ 900,000	\$ -	\$ 900,000
Lake Marian Ramp Dredge	\$ 110,000	\$ 110,000	\$ -	\$ 110,000
Lake Toho Water Restoration Pond Trail	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Neptune Boardwalk	\$ 247,050	\$ 247,050	\$ -	\$ 247,050
Neptune Trail Enhancements	\$ 1,252,950	\$ 1,252,950	\$ -	\$ 1,252,950
Total:	\$ 6,312,870	\$ 6,312,870	\$ -	\$ 6,312,870

Difference between Tentative and Recommended:				\$ -
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Fund 115 - Court Facilities Fund				
Court Facility Wayfinding	\$ 83,495	\$ 83,495	\$ -	\$ 83,495
Prose Service Window Expansion	\$ 25,000	\$ 25,000	\$ -	\$ 25,000
Courthouse Carpet Replacement	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Courthouse Parking Lot A/Judge's Parking Area	\$ 90,000	\$ 90,000	\$ -	\$ 90,000
Courthouse Resurface 1st Floor Lobby	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Total:	\$ 393,495	\$ 393,495	\$ -	\$ 393,495

Difference between Tentative and Recommended:				\$ -
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CAPITAL PROJECTS for the FY20 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 125 - Environmental Land Maintenance				
Parks Vehicles	\$ 20,730	\$ 20,730	\$ -	\$ 20,730
Twin Oaks Conservation Area	\$ 200,000	\$ -	\$ -	\$ -
Total:	\$ 220,730	\$ 20,730	\$ -	\$ 20,730
Difference between Tentative and Recommended:				\$ (200,000)

Fund 141 - Boating Improvement Fund				
Lake Gentry Boat Ramp Renovation	\$ 32,886	\$ 32,886	\$ -	\$ 32,886
Total:	\$ 32,886	\$ 32,886	\$ -	\$ 32,886
Difference between Tentative and Recommended:				\$ -

Fund 142 - Mobility Fee East Zone				
Advanced Traffic Management System (ATMS)	\$ 245,000	\$ 245,000	\$ -	\$ 245,000
American Disabilities Act (ADA) Sidewalk Upgrade	\$ 50,000	\$ 50,000	\$ -	\$ 50,000
Boggy Creek Road Improvements between Simpson and Narcoossee	\$ 1,527,716	\$ 1,650,000	\$ -	\$ 1,650,000
Fortune-Lakeshore Multi-Use Trail	\$ 1,100,000	\$ 1,110,000	\$ -	\$ 1,110,000
Fortune-Simpson Intersection	\$ 750,000	\$ 750,000	\$ -	\$ 750,000
Neptune Road Phase III	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Simpson Road Phase I	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Total:	\$ 4,522,716	\$ 4,655,000	\$ -	\$ 4,655,000
Difference between Tentative and Recommended:				\$ 132,284

Fund 143 - Mobility Fee West Zone				
Advanced Traffic Management System (ATMS)	\$ 230,000	\$ 230,000	\$ -	\$ 230,000
American Disabilities Act (ADA) Sidewalk Upgrade	\$ 150,000	\$ 150,000	\$ -	\$ 150,000
Bill Beck Blvd Segment B	\$ 400,000	\$ 400,000	\$ -	\$ 400,000
CR 532 Widening	\$ -	\$ 1,500,000	\$ -	\$ 1,500,000
Doverplum Road at San Remo Rd intersection Improvements	\$ 497,000	\$ 497,000	\$ -	\$ 497,000
Fortune-Lakeshore Multi-Use Trail	\$ 390,000	\$ 390,000	\$ -	\$ 390,000
Marigold Ave at Peabody Rd South Intersection Improvements	\$ 814,000	\$ 814,000	\$ -	\$ 814,000
Marigold Ave at San Lorenzo Rd Intersection Improvements	\$ 814,000	\$ 814,000	\$ -	\$ 814,000
Neptune Middle School Sidewalk	\$ 40,000	\$ 40,000	\$ -	\$ 40,000
Neptune Road Phase II	\$ 7,246,000	\$ 7,246,000	\$ -	\$ 7,246,000
Neptune Road Phase III	\$ 130,000	\$ 130,000	\$ -	\$ 130,000
Pleasant Hill at Eagle Lake Signal	\$ 81,648	\$ 120,806	\$ -	\$ 120,806
Pleasant Hill @ Windmill Point	\$ 519,480	\$ 519,480	\$ -	\$ 519,480
Poinciana Blvd at Octavia Blvd Mast Arm Signal	\$ 405,000	\$ 405,000	\$ -	\$ 405,000
Storey Creek Blvd	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 1,500,000
Total:	\$ 13,217,128	\$ 14,756,286	\$ -	\$ 14,756,286
Difference between Tentative and Recommended:				\$ 1,539,158

Fund 148 - Building Fund				
Onsite Technology Improvements for Inspections	\$ 2,000,000	\$ 2,000,000	\$ -	\$ 2,000,000
Permits Plus Replacement	\$ -	\$ 500,000	\$ -	\$ 500,000
Permitting Office Renovations	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Vehicles for Building Office	\$ 435,500	\$ 435,500	\$ -	\$ 435,500
Total:	\$ 2,935,500	\$ 3,435,500	\$ -	\$ 3,435,500
Difference between Tentative and Recommended:				\$ 500,000

Fund 149 - East 192 CRA				
Beautification/Landscaping	\$ -	\$ 500,000	\$ -	\$ 500,000
	\$ -	\$ 500,000	\$ -	\$ 500,000
Difference between Tentative and Recommended:				\$ 500,000

CAPITAL PROJECTS for the FY20 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 150 - West 192 Development Authority				
Gateways and Pedestrian Bridge	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
LED Lights	\$ 2,100,000	\$ 2,100,000	\$ -	\$ 2,100,000
Total:	\$ 2,300,000	\$ 2,300,000	\$ -	\$ 2,300,000
Difference between Tentative and Recommended:				\$ -

Fund 154 - Constitutional Gas Tax Fund				
Caterpillar 308 Hydraulic Excavator	\$ 125,000	\$ 125,000	\$ -	\$ 125,000
Fleet Vehicle Replacement	\$ 1,403,842	\$ 1,371,000	\$ -	\$ 1,371,000
Total:	\$ 1,528,842	\$ 1,496,000	\$ -	\$ 1,496,000
Difference between Tentative and Recommended:				\$ (32,842)

Fund 156 - Federal and State Grants Fund				
Seven Dwarves Lane Drainage Improvements	\$ 174,548	\$ -	\$ 174,548	\$ 174,548
East Lake Elementary SRTS Sidewalk	\$ 250,000	\$ -	\$ -	\$ -
Fortune-Lakeshore Multi-Use Trail	\$ 3,090,000	\$ -	\$ 3,090,000	\$ 3,090,000
Fortune-Simpson Intersection	\$ 1,352,165	\$ -	\$ 1,347,165	\$ 1,347,165
Pleasant Hill at Eagle Lake Signal	\$ 317,803	\$ -	\$ 496,697	\$ 496,697
Royal Palm Sidewalk	\$ -	\$ -	\$ 258,725	\$ 258,725
Total:	\$ 5,184,516	\$ -	\$ 5,367,135	\$ 5,367,135
Difference between Tentative and Recommended:				\$ 182,619

Fund 177 - Fire Impact Fee Fund				
Austin Tindall Fire Station 67	\$ 5,316,154	\$ 6,196,290	\$ -	\$ 6,196,290
Total:	\$ 5,316,154	\$ 6,196,290	\$ -	\$ 6,196,290
Difference between Tentative and Recommended:				\$ 880,136

Fund 178 - Parks Impact Fee Fund				
Campbell City Park/Community Center	\$ 272,790	\$ 1,272,790	\$ -	\$ 1,272,790
East 192 CRA Parks	\$ -	\$ 500,000	\$ -	\$ 500,000
Marydia Community Center	\$ -	\$ 50,000	\$ -	\$ 50,000
65th Infantry Veterans Park	\$ -	\$ 875,000	\$ -	\$ 875,000
Archie Gordon Memorial Park	\$ -	\$ 100,000	\$ -	\$ 100,000
Hanover Lakes Project	\$ -	\$ 125,000	\$ -	\$ 125,000
Total:	\$ 272,790	\$ 2,922,790	\$ -	\$ 2,922,790
Difference between Tentative and Recommended:				\$ 2,650,000

Fund 306 - Local Option Sales Tax Fund				
S.O. Vehicle Replacement	\$ 2,024,816	\$ 2,024,816	\$ -	\$ 2,024,816
EOC Equipment Upgrade	\$ 246,605	\$ 246,605	\$ -	\$ 246,605
BVL C1, 2 & 3 alternate outfall	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
BVL Family Dollar at Simpson Road Ditch Upgrade	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Culvert Upgrades	\$ 100,000	\$ 100,000	\$ -	\$ 100,000
Diversion Wall (Lk Toho Everglades Rest.)	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Fanny Bass Slough Stormwater Improvements	\$ 43,600	\$ 43,600	\$ -	\$ 43,600
Seven Dwarves Lane Drainage Improvements	\$ 58,182	\$ 58,182	\$ -	\$ 58,182
Shingle Creek Basin Study	\$ 1,100,000	\$ 1,100,000	\$ -	\$ 1,100,000
Stormwater Structure and Erosion Repairs	\$ 200,000	\$ 200,000	\$ -	\$ 200,000
Survey Grade Trimble GPS Unit	\$ 32,000	\$ 32,000	\$ -	\$ 32,000
Bridge Rehabilitation	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Bridge Scour Countermeasures	\$ 300,000	\$ 300,000	\$ -	\$ 300,000
Concrete Road Replacement	\$ 350,000	\$ 350,000	\$ -	\$ 350,000
Pavement Management System	\$ 250,000	\$ 250,000	\$ -	\$ 250,000
Roadway and Bridge Safety Features	\$ 150,000	\$ 150,000	\$ -	\$ 150,000

CAPITAL PROJECTS for the FY20 TENTATIVE BUDGET

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

Fund / Project Name:	Total in the Recommended:	County Funding:	Grant Funding:	Total in the Tentative Budget:
Fund 306 - Local Option Sales Tax Fund...Continued				
Campbell City Tax Collector Building & Share of Signal/Intersection	\$ 606,042	\$ 606,042	\$ -	\$ 606,042
County Sidewalks/Trails	\$ 500,000	\$ 500,000	\$ -	\$ 500,000
Countywide Signals	\$ -	\$ 1,350,000	\$ -	\$ 1,350,000
Intersection Safety & Efficiency Projects (TSM)	\$ 175,000	\$ 525,000	\$ -	\$ 525,000
Partin Settlement between Neptune and Shade Lane	\$ 350,000	\$ -	\$ -	\$ -
Traffic Control Equipment	\$ 700,000	\$ 700,000	\$ -	\$ 700,000
Traffic Signal Replacement Mast Arm Upgrades	\$ 2,200,000	\$ 2,200,000	\$ -	\$ 2,200,000
Total:	\$ 10,936,245	\$ 12,286,245	\$ -	\$ 12,286,245
Difference between Tentative and Recommended:				\$ 1,350,000
Fund 315 - General Capital Outlay Fund				
Sheriff's Office Training Facility & Shooting Range	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
	\$ -	\$ 5,000,000	\$ -	\$ 5,000,000
Difference between Tentative and Recommended:				\$ 5,000,000
Fund 331 - Countywide Fire Capital Fund				
Austin Tindall Fire Station 67	\$ 1,329,038	\$ 448,902	\$ -	\$ 448,902
Campbell City Fire Station (Share of Traffic Signal/Intersection)	\$ 54,168	\$ 54,168	\$ -	\$ 54,168
Fire Rescue & EMS Warehouse	\$ 3,100,000	\$ 3,100,000	\$ -	\$ 3,100,000
Fire/EMS Equipment	\$ 3,567,105	\$ 3,430,433	\$ -	\$ 3,430,433
Station 77 - Stoneybrook Area	\$ 1,840,103	\$ 1,840,103	\$ -	\$ 1,840,103
Total:	\$ 9,890,414	\$ 8,873,606	\$ -	\$ 8,873,606
Difference between Tentative and Recommended:				\$ (1,016,808)
Fund 401 - Solid Waste Fund				
Fleet Vehicle Replacement	\$ 75,000	\$ 107,842	\$ -	\$ 107,842
Total:	\$ 75,000	\$ 107,842	\$ -	\$ 107,842
Difference between Tentative and Recommended:				\$ 32,842
Fund 510 - Fleet Internal Service Fund				
Fleet Vehicle Replacement	\$ 123,284	\$ 123,284	\$ -	\$ 123,284
Total:	\$ 123,284	\$ 123,284	\$ -	\$ 123,284
Difference between Tentative and Recommended:				\$ -
Fund 511 - Fleet Fuel Internal Service Fund				
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 96,000	\$ 96,000	\$ -	\$ 96,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 96,000	\$ 96,000	\$ -	\$ 96,000
Total:	\$ 192,000	\$ 192,000	\$ -	\$ 192,000
Difference between Tentative and Recommended:				\$ -
FY20 Capital Projects Totals: \$ 65,686,773 \$ 72,006,027 \$ 5,367,135 \$ 77,373,162				
Difference between Tentative and Recommended:				\$ 11,686,389

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2020</u> <u>Revenues</u>	<u>2020</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	357,295,102	357,295,102	0
010-Designated Ad Valorem Tax	11,118,266	11,118,266	0
101-TDT RIDA Tax Bond 2012 Project	7,736,154	7,736,154	0
102-Transportation Trust Fund	25,480,457	25,480,457	0
103-Drug Abuse Treatment Fund	70,800	70,800	0
104-Tourist Development Tax Fund	68,360,095	68,360,095	0
105-Fifth Cent Tourist Development Tax Fund	21,293,176	21,293,176	0
106-Sixth Cent Tourist Development Tax Fund	17,322,583	17,322,583	0
107-Library District Fund	11,533,466	11,533,466	0
109-Law Enforcement Trust Fund	808,295	808,295	0
111-SHIP State Housing Initiative Program	2,134,690	2,134,690	0
112-Emergency(911)Communications	2,969,033	2,969,033	0
115-Court Facilities Fund	13,455,028	13,455,028	0
118-Homeless Prevention & Rapid Rehousing	384,227	384,227	0
122-NEIGHBORHOOD STABIL PROGRAM 3	423,709	423,709	0
125-Environmental Land Maintenance	4,031,695	4,031,695	0
128-Subdivision Pond MSBU	1,109,094	1,109,094	0
129-Street Lighting MSBU	441,534	441,534	0
130-Court Related Technology Fund	1,414,594	1,414,594	0
134-Countywide Fire Fund	97,734,511	97,734,511	0
137-HOME Fund	1,281,507	1,281,507	0
139-Criminal Justice Training	61,927	61,927	0
141-Boating Improvement Fund	210,182	210,182	0
142 - Mobility Fee East District Zone	16,513,623	16,513,623	0
143 - Mobility Fee West District Zone	58,562,284	58,562,284	0
145 - Red Light Cameras	1,236,720	1,236,720	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	146,646	146,646	0
148-Building Fund	29,438,770	29,438,770	0
149-East 192 CRA	1,197,766	1,197,766	0
150-West 192 Development Authority	6,151,170	6,151,170	0
151-CDBG Fund	1,673,623	1,673,623	0
152-Muni Svcs Tax Units MSTU Fund	1,843,308	1,843,308	0
153-Muni Svcs Benefit Units MSBU Fund	86,233	86,233	0
154-Constitutional Gas Tax Fund	11,704,682	11,704,682	0
155-West 192 MSBU Phase I	5,012,910	5,012,910	0
156-Federal And State Grants Fund	5,971,919	5,971,919	0
158-Intergovernmental Radio Communications	3,064,076	3,064,076	0
168-Section 8 Fund	18,140,685	18,140,685	0
177-Fire Impact Fee Fund	6,459,356	6,459,356	0

Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2020</u>	<u>2020</u>	<u>Balance</u>
	<u>Revenues</u>	<u>Expenditures</u>	
178-Parks Impact Fee Fund	11,735,414	11,735,414	0
180-Inmate Welfare Fund	1,862,112	1,862,112	0
187-Road Impact Fee Poinciana Overlay	468,624	468,624	0
189 - Second Local Option Fuel Tax Fund	12,723,060	12,723,060	0
201-Limited GO Refunding Bonds, Series 2015	2,215,907	2,215,907	0
204-TDT Tax Bonds Series 2012	1,192,031	1,192,031	0
210-W 192 Phase IIC	750,888	750,888	0
211 - Sales Tax Revenue Bonds Series 2015A	5,271,943	5,271,943	0
236-Capital Improvement Bond Series 2009	24,868,544	24,868,544	0
238-GO Bonds 2010	4,009,044	4,009,044	0
239-Infra S Tax Rev Refunding 2011	7,216,988	7,216,988	0
240-TDT Ref & Imp 2012 Debt Svc	9,783,673	9,783,673	0
241-Infrastructure Sales Surtax Series 2015	5,903,032	5,903,032	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,049,282	5,049,282	0
243-DS TDT Rev Bond Series 2016	3,717,666	3,717,666	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	5,218,687	5,218,687	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,830,417	7,830,417	0
246 - DS Public Imp Rev Bonds Series 2017	2,501,857	2,501,857	0
247-DS TDT Refunding Bonds 2019	1,230,804	1,230,804	0
248-Communications Equipment Upgrade (Motorola)	3,080,135	3,080,135	0
306-Local Option Sales Tax Fund	61,908,548	61,908,548	0
315-Gen Cap Outlay Fund	7,752,523	7,752,523	0
331-Countywide Fire Capital Fund	14,705,111	14,705,111	0
401-Solid Waste Fund	50,860,207	50,860,207	0
407-Osceola Parkway	27,371,180	27,371,180	0
408-Poinciana Parkway	14,020,292	14,020,292	0
501-Workers' Comp Internal Service Fund	8,400,250	8,400,250	0
502-Property & Casualty Insurance Internal Service Fund	6,590,871	6,590,871	0
503-Dental Insurance Internal Service Fund	1,854,504	1,854,504	0
504-Health Insurance Internal Service Fund	34,128,185	34,128,185	0
505-Life, LTD, Vol. Life Internal Service Fund	1,529,119	1,529,119	0
509-Fleet General Oversight Internal Service Fund	65,457	65,457	0
510-Fleet Maintenance Internal Service Fund	2,852,617	2,852,617	0
511-Fleet Fuel Internal Service Fund	2,203,824	2,203,824	0
Total Budget	1,164,746,692	1,164,746,692	0

SPECIAL ASSESSMENTS RESOLUTIONS

Resolution No. 19-137R.....	2-1
Resolution No. 19-138R.....	2-24

RESOLUTION NO. 19-137R

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

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

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

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

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

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

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

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

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

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

SECTION 3. PROPERTY SPECIALLY BENEFITED. It is hereby determined that each parcel of property subject to the Waste Assessments and each parcel of property located within each of the

respective MSBUs is specially benefited by the services, facilities, programs and improvements funded by the assessments approved herein and that the assessments approved herein are fairly and reasonably apportioned among the specially benefited properties.

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

(A) The rates for the Waste Assessments and special assessments being imposed within the MSBUs, as set forth in Appendix A are hereby approved for Fiscal Year 2019-2020. This assessment roll prepared in accordance with the resolutions authorizing imposition of the Assessments and creating each of the respective MSBUs, utilizing the rates set forth in Appendix A, is hereby approved.

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

SECTION 5. COLLECTION OF ASSESSMENTS.

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

(B) The Waste Assessments and assessments imposed within the MSBUs shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included on the assessment rolls as of January 1, 2019, the lien date for ad valorem taxes.

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

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DULY ADOPTED this 5th day of September, 2019.

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

By: _____
Chair/Vice Chair

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
SPECIAL ASSESSMENT RATE SCHEDULE
FISCAL YEAR 2019-2020

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2019-2020

Municipal Service Benefit Unit (MSBU)	RATE
<u>Cane Brake</u>	
Residential Properties (per parcel)	\$ 80.91
<u>Emerald Lakes (at the Fountains)</u>	
Residential Properties (per parcel)	\$ 233.22
<u>Fire Rescue</u>	
Residential Property Use Category	
Residential (per dwelling unit)	\$ 226.75
Non-Residential Property Use Category	
Commercial (per square foot)	\$ 0.4479
Industrial/Warehouse (per square foot)	\$ 0.0614
Institutional (per square foot)	\$ 0.4963
Transient Occupancy (per room/unit/space)	\$ 296.67
Land Category	
Vacant Land (per acre)	\$ 0.2036
<u>Household Chemical Waste</u>	
Residential Properties (per unit)	\$ 4.00
<u>Tops Terrace</u>	
Residential Properties (per lot)	\$ 51.43
STREET LIGHTING MSBUs	
Adriane Park	\$ 108.55
Alamo Estates & Oak Pointe	\$ 40.45
Blackstone	\$ 302.62
Brighton Place	\$ 72.05
BVL Street Lighting	\$ 14.72
Chisholm Estates	\$ 220.29
CJ.'s Landing	\$ 20.83
Country Crossing	\$ 23.67
Hamilton's Reserve	\$ 30.67
Hilliard Place	\$ 21.47
Hyde Park	\$ 36.41
Indian Point	\$ 28.17
Kaliga Drive	\$ 23.08
Legacy Park	\$ 212.92
Moreland Estates	\$ 40.00
Neptune Shores	\$ 40.00
Orange Vista	\$ 40.00
Pebble Pointe	\$ 15.39

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2019-2020

STREET LIGHTING MSBUs	
Pine Grove Estates	\$ 15.00
Pine Grove Park	\$ 10.59
Plaza Drive Street Lighting	\$ 0.01
Quail Wood	\$ 34.82
Regal Oak Shores	\$ 78.29
Rolling Hills Estates	\$ 127.11
Sailfish Court	\$ 65.00
Southport Bay	\$ 93.74
The Wilderness	\$ 36.60
Turnberry Reserve	\$ 84.76
Whispering Oaks	\$ 45.32
Woods at Kings Crest	\$ 22.42
Wren Drive	\$ 51.33
STORMWATER MSBUs	
Adriane Park	\$ 50.31
Amberely Park	\$ 113.65
Bass Slough	\$ 74.73
Boggy Creek	\$ 44.29
Brighton Landings & Little Creek	\$ 28.40
Brighton Place	\$ 87.30
Chisholm Estates	\$ 81.90
C.J.'s Landing	\$ 91.88
Coralwood	\$ 76.53
Cornelius Place I	\$ 261.71
Cornelius Place II	\$ 322.17
Country Crossing	\$ 28.58
Country Green	\$ 111.30
Eagle Bay	\$ 32.54
Eagle Trace	\$ 102.09
Emerald Lake at Lizzia Brown	\$ 38.37
Fish Lake	\$ 6,336.00
Fryer Oaks	\$ 155.73
Green Meadows	\$ 111.76
Hamilton's Reserve	\$ 18.32
Hammock Pointe	\$ 60.17
Heritage Key	\$ 17.00
Hickory Hollow	\$ 141.38
Hidden Pines	\$ 179.83
Hilliard Place	\$ 149.37
Hunter's Ridge	\$ 204.61
Hyde Park	\$ 63.97
Indian Point	\$ 47.27
International House of Pancakes	\$ 464.88

APPENDIX A
SPECIAL ASSESSMENTS RATE SCHEDULE
FISCAL YEAR 2019-2020

STORMWATER MSBUs	
Johnson's Landing	\$ 120.65
Legacy Park	\$ 61.03
Live Oak	\$ 172.55
Lost Lake Estates	\$ 397.43
Monica Terrace	\$ 275.83
Moreland Estates	\$ 67.18
Morningside Village	\$ 72.60
Narcoossee Half Acres	\$ 204.77
Neptune Shores	\$ 185.63
North Shore Village	\$ 22.50
Oak Pointe	\$ 25.44
Orange Vista	\$ 66.09
Parkway Plaza	\$ 532.75
Pebble Pointe	\$ 41.75
Pine Grove Estates	\$ 118.60
Pleasant Hill Lakes	\$ 29.13
Raintree at Springlake Village	\$ 26.83
Regal Oak Shores	\$ 170.00
Rolling Hills Estates	\$ 49.08
Royale Oaks	\$ 66.80
Saratoga Park	\$ 52.00
Silver Lake Drive	\$ 100.19
Silverlake Estates	\$ 60.79
Southport Bay	\$ 72.41
Steeplechase	\$ 164.57
Sylvan Lake Estates	\$ 103.39
Tierra Del Sol	\$ 54.48
Vacation Villas	\$ 20.57
Valencia Woods	\$ 83.40
Whispering Oaks	\$ 28.90
Windmill Point	\$ 52.62
Windward Cay	\$ 25.29
Woods At Kings Crest and Ashley Reserve	\$ 24.18

APPENDIX B
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

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

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

2. On or before August 16, 2019, I mailed, or directed the mailing of, a notice by first class mail, to the owner of each parcel of property subject to the Waste Assessments and each parcel of property located within the MSBUs by first class mail at the addresses then shown on the real property assessment tax roll database maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes, as required by the ordinances and resolutions authorizing imposition of the Waste Assessments and creating each of the MSBUs and other applicable provisions of law.

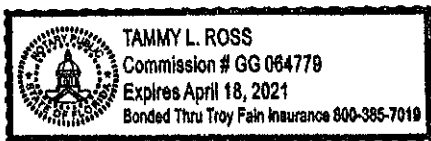
FURTHER AFFIANT SAYETH NOT.

Brystal D Parramore
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 27 day of August, A.D., 2019.



Tammy L. Ross
Signature of person taking acknowledgment

Tammy L. Ross
Name of acknowledged (printed)

My commission expires: 4-18-21

APPENDIX C
PROOFS OF PUBLICATION

**PROOF OF
PUBLICATION**

From



**STATE OF FLORIDA
COUNTY OF OSCEOLA**

**IN THE MATTER OF:
OSC.CTY
SPECIAL ASSESSMENTS
ONG NGS:
TOPS TERRACE MSBU**

FIRST PUBLICATION: August 10, 2019

LAST PUBLICATION: August 10, 2019

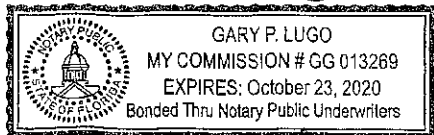
Before me, the undersigned authority,
personally appeared Pamela Bikowicz,
who on oath says that she is the
Legal Clerk of the Osceola News-Gazette,
a twice-weekly newspaper published
at Kissimmee, in Osceola County, Florida;
that the attached copy of the advertisement
was published in the regular and entire
edition of said newspaper in
the following issues:

August 10, 2019

Affiant further says that the
Osceola News-Gazette is a newspaper
published in Kissimmee, in said
Osceola County, Florida, and that the said
newspaper has heretofore been
continuously published in said
Osceola County, Florida, each week
and has been entered as periodicals
postage matter at the post office
in Kissimmee, in said Osceola County, Florida,
for a period of one year preceding
the first publication of the attached copy of
advertisement; and affiant further says that
she has neither paid nor promised
any person, firm or corporation any discount,
rebate, commission or refund for the
purpose of securing this advertisement for
publication in the said newspaper.

Sworn and subscribed before
me by Pamela Bikowicz, who is
personally known to me, this

12th of August 2019.



Gary P. Lugo
Gary P. Lugo



**Make remittance to: Osceola News-Gazette, 108 Church Street,
Kissimmee, FL 34741
Phone: (407) 846-7600 Fax: (321) 402-2946
Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on
www.AroundOsceola.com or www.FloridaPublicNotices.com**

News-Gazette asks: Are you ready for the new school year?

By Brian McBride
Editor

Summer vacation for both students and their parents is drawing to a close. Monday marks the start of a brand new school year.

So on our News-Gazette Facebook page, we asked: "The new school year starts Aug. 12. Are you looking forward to the start of the new school year? If so, tell us why?"

And we got a healthy number of responses, from happy teachers to humorous parents to those worried about traffic.

Here they are:
 • "I am looking forward to my kids starting school because for one, my son will get off of his Xbox, my electrical bill will get cheaper and trips to the food markets will get easier on my pocket (I get to save money). I am so not looking forward to the middle

school time change because I will have to pay morning extended day care and drive my daughter to school every morning. I will not like the waking up earlier. I am not looking forward to Osceola morning traffic."

• "I have been in education for 27 years. Each year is still like the first day of school to me like when I was a child. Each year brings new beginnings. The start of something new, new experiences, challenges that make us stronger and new smiling faces. Teaching is challenging, but the rewards of molding little people for the world is all worth it."
 • "Traffic is always a nightmare, but when school is in session it's worse. Now that they have a letter start time, the release time will be later as well and create a real disaster at the worst time of the day."
 • "I am looking forward to my daughter starting

TOHO HS, she is so excited to take Naval Science. My youngest is going to 3rd grade...but this really means day dates to the pool and out to lunch with my husband."

• "I can only imagine what Neptune Road will be like?"
 • "I am so excited for this coming school year!! I'm a VPK teacher in St. Cloud and have worked and planned hard this summer for this coming year and I am so ready to begin teaching all of my littles."
 • "No because I like my kids home. They do have a great school that is private but rather have them home."
 • "Yes because they won't be fighting in my house. No because I hate waking up early."
 • "Yes cause the parents get more free time but also

See Gazette, Page 5.

CENTER

Continued from Page 1

Zebra Coalition, another Orlando-based nonprofit, also has an office inside The Center's Kissimmee location. It provides free counseling for LGBTQ+ teens and young adults and monthly parenting classes.

But The Center isn't just a place to find resources, it's also a place where people can go when they have nowhere to turn.

"We are advocates for anybody who is in need of a safe space," she said.

The Center also offers low-cost meeting space for community groups such as Alcoholics Anonymous and local political organizations. The AA meetings have been put on hold until another volunteer facilitator can be found, Pritchett said.

Word by Word, a local writer's group, also meets there monthly thanks to a partnership between The Center and the Osceola Library System.

The Contigo Fund



NEWS-GAZETTE PHOTO/CI

Kissimmee residents Mia Almonte and Miri Rot talk with Tommi Pritchett Wednesday night during Center's one-year anniversary party in Kissimmee

- another LGBTQ+ organization - got the ball rolling for the Kissimmee site with a \$26,000 grant that was renewed again this year, she said.

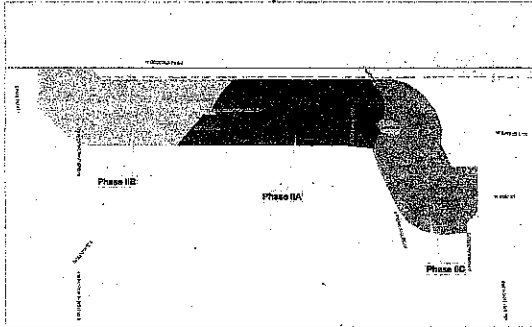
Area businesses and individuals are also providing financial support, said Pritchett,

who got tapped to Kissimmee office this summer.

"My main goal now is to be building partners and show people here to provide support for everybody who's here to provide support, said Pritchett,

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

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeautiVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 5, 2019 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I Improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeautiVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeautiVacation Project, maintenance of the Phase I and Phase II Improvements and assessment collection costs.

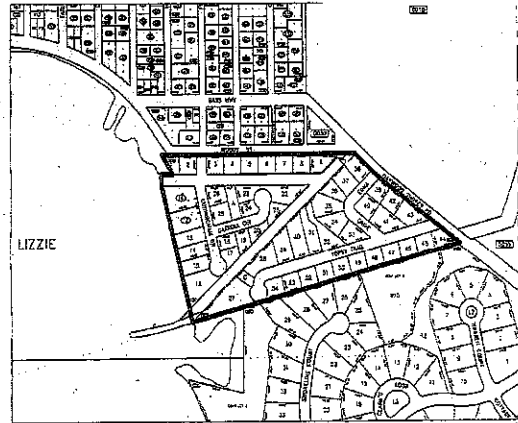
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments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

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



TOP'S TERRACE

SCALE: 1" = 300'

Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessments against property located within the Top's Terrace MSBU pursuant to the Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessments for installation and maintenance of street lighting. The proposed fiscal year 2019 special non-ad valorem assessment will be increased from \$18.52 to \$51.43 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an assessment will be levied on a continuing basis thereafter so as to raise sufficient revenue to provide and maintain the Municipal Service Benefit Unit in accordance with its

The special non-ad valorem assessment to be levied against all real property within the Municipal Service Benefit Unit is proposed to be \$51.43 per lot. The unit of measure to be applied against each parcel to determine the assessment is a uniform, flat rate charge on all real property within the Municipal Service Benefit Unit. The total amount to be collected for these services for the fiscal year 2019-2020 is \$2,777.22.

The hearing will be held at 5:30 p.m. on **Thursday, September 5, 2019** or thereafter as it may be heard, at the Osceola County Commission Chambers 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure a verbatim record is made, including the testimony and evidence upon which the decision is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

PROOF OF PUBLICATION

From

**IN THE MATTER OF:
OSC.CTY
SPECIAL ASSESSMENTS
ONG NGS: FIRE RESCUE**

FIRST PUBLICATION: August 10, 2019

LAST PUBLICATION: August 10, 2019



**STATE OF FLORIDA
COUNTY OF OSCEOLA**

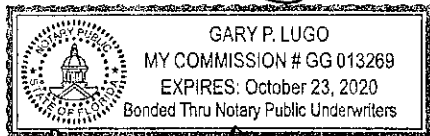
Before me, the undersigned authority, personally appeared Pamela Bikowicz, who on oath says that she is the Legal Clerk of the Osceola News-Gazette, a twice-weekly newspaper published at Kissimmee, in Osceola County, Florida; that the attached copy of the advertisement was published in the regular and entire edition of said newspaper in the following issues:

August 10, 2019

Affiant further says that the Osceola News-Gazette is a newspaper published in Kissimmee, in said Osceola County, Florida, and that the said newspaper has heretofore been continuously published in said Osceola County, Florida, each week and has been entered as periodicals postage matter at the post office in Kissimmee, in said Osceola County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn and subscribed before me by Pamela Bikowicz, who is personally known to me, this

12th of August 2019.



Gary P. Lugo



**Make remittance to: Osceola News-Gazette, 108 Church Street, Kissimmee, FL 34741
Phone: (407) 846-7600 Fax: (321) 402-2946
Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on www.AroundOsceola.com or www.FloridaPublicNotices.com**

SPORTS

FILSON

Continued from Page 7

because you had leftover budget you felt you had to spend...

FILSON: (laughing), I can assure you that's never been the case. Actually, everything we have done to all three courses has been well thought out and done for a specific purpose. On number two white, we originally had no irrigation down the left side of the rough. With no good grass growing down there, a lot of people were hitting

drives just off the fairway and would watch in disgust as their drives would bounce into the water. Over a period of time, we added bunkers on that side that were shallow and relatively easy to hit out of, but they were put there to stop balls from rolling into the water hazard down the left side. You mentioned that we were making some greens "bigger" but the truth is we were just returning a lot of them to their original size.

As a golf course matures, every time you cut a green you want to avoid scalping the first "cut" the signifies where the green starts... consequently the mowing pattern will miss cutting a small portion of the actual green...over a period of 10 years you can end up losing five feet off the circumference of each green.

So in many cases, we are not making the greens bigger, we are just restoring their original size. But other changes are made to either make the course better or more challenging. We rebuilt the green on #2 Red and made it twice as big because we simply thought it made it more of a links style hole and would make it more challenging and more pleasing to the eye. It's all in keeping with our philosophy on constantly tweaking the course to make it better.

DP: It's not just the golf course and facilities that you are concerned about. The panoramic view when

driving on to property, the areas between the tees and out of play areas outside the fairways have beautiful landscaping.

FILSON: Two things about that. First, I am fortunate enough to have a great staff that really cares about the appearance of the club but more importantly I am provided a maintenance budget that allows us to keep the course beautiful. It all relates back to the philosophy that it's not just about the condition of the course or the condition of the greens that are important, it's the total experience we try to provide. There are a hundred places to play golf in Central Florida. Once a player chooses to play Royal St. Cloud, we want them to enjoy a great experience and we want to give them a reason to come back."

DP: You mentioned that the success of the property has a lot to do with the staff. Can you elaborate on that?

FILSON: In high season we have about 75 to 80 full and part time employees. Some courses use their snack bar personnel to check in golfers in the offseason or have eliminated the pro shop altogether, some don't send a beverage cart out in the summer. We just don't think that is the way to run a golf course. When golfers first step on to the property, we want to them to feel like they are walking into a vibrant place.

I think we do a pretty good job of selecting and getting the right people. We take a lot of pride in our training program. We meet with the staff about three times a year and have two-hour sessions where we talk about every aspect of the operation. We try to make those sessions fun but they also serve a great purpose for us. We try not to have any "Justas" working for us. By that I mean one time I was talking to our staff about the overall cleanliness of the place and one of the kids looked at me and said "But I'm 'justa' Cart Boy." I looked at him and said we don't have any "Justas" here...if you work for this organization you are critical to our success. You want all your employees to know that they are appreciated and needed and when they take ownership of the fact that we are all responsible for our guest having a good time it makes for a good employee. I think that's reflected in our Mission Statement. It's simple

and to the point. "We are in the Happiness Business."

DP: Royal St. Cloud Golf Course was one of the first courses in the area to have a different price structure. You lower your rates in the summer like everyone else, but your twilight rates are not static. They go down at noon and then go back up at 4 in the afternoon. Your member cart fees are not set at one price for the year, they are cheaper in the summer and you don't offer resident rates. What is the philosophy behind those decisions?

FILSON: When it comes to rate structure, from the beginning we have tried to make golf affordable for all. We got some blowback from the competition saying our winter rates were too cheap and we were hurting business for everyone, but we never saw it that way. In some respects, we started pricing our product like the airlines. When you have an afternoon summer rate, we were finding the vast majority of players were waiting until 4 p.m. to play. So it made sense to offer a less expensive rate between noon and 3 p.m. - the hottest part of the day --and then raise the rate slightly at 4 p.m. The Florida Resident Rate never made any sense to me. Central Florida is an international destination, why punish someone with a higher rate just because they don't live in a different ZIP code? But overall the philosophy remains simple - try to make golf affordable for all.

DP: What are some of the short term and long term concerns you face?

FILSON: First and foremost the costs of running a golf course. Labor, fertilizer, insecticide, grass seed, gas, insurance, none of that stuff is getting cheaper. That's the biggest challenge we face on a daily basis --try to keep a first class facility but make it affordable.

On the long term, golf is a stagnant and even shrinking industry. But in that challenge I continue to see great opportunity for us. If we can give the golfer a great course at a reasonable price, if we can get the kids interested in playing and if we can get the casual or once-a-year player to come out a few more times, we have an opportunity to stay ahead of the curve.

I think that's where we do a pretty good job of thinking

outside the box. We have military and Latino groups that play several days a week. We just started a Tuesday Tattoo League where the only requirement to play is you have to have a tattoo. I think we may be the only course in the country that has a league that requires you to have a tattoo to play in it.

Golf has a long history of being an "exclusionary" sport, we want to make it as "inclusionary" as possible.

DP: Is the long-term survival of golf predicated on growing youth golf?

FILSON: In short, I think so. One of the things that has always bothered me is when golf courses talk about supporting youth golf but that support pretty much starts and stops with them maybe hosting a tournament or two each year. That's not enough. We are committed to youth golf. We have several youth programs and two PGA Professionals that are excellent teachers for the younger golfer. We offer free golf for our younger players, we allow our local high school players and teams to practice, play and host their home matches on our course without charge. We support the national programs. We not only support these programs, but we understand the importance of going the extra mile and actually providing access to these young golfers.

DP: Are there any new projects on the horizon for Royal St. Cloud?

FILSON: Nothing immediate but weddings have been a big part of our business in recent years and we are giving a lot of thought on how we can expand that aspect of our business. "Big Barn Weddings" are becoming immensely popular and we are thinking about building a facility that would allow us to host both "barn weddings" and some bigger events.

As far as the golf course, we will always look for ways to make the course and playing experience better. It's sort of in my nature to always ask "What can we do to make the course better?"

Royal St. Cloud is a located at 5310 Michigan Ave. and is open to the public. The course features three nines (27 holes) and four sets of tee boxes ranging in length from 5,058 yards to 7,103 yards.

DONNIE DANIELS

PLUMBING INC.

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 Commercial & Residential
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407-847-0339 Established in 1978
 4411 Tami Lane, Kissimmee, FL 34746 CFC044170

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

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

The hearing will be held at 5:30 p.m. on September 5, 2019 or soon thereafter as it may be heard, in the County Commission Chambers, 1 Courthouse Square, Kissimmee, Florida, for the purpose of receiving public comment on the proposed assessments. All affected property owners have a right to appear at the hearing and to file written objections with the County Commission within 20 days of this notice. If a person decides to appeal any decision made by the County Commission with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call (407)742-2100, at least 3 days prior to the date of the hearing.

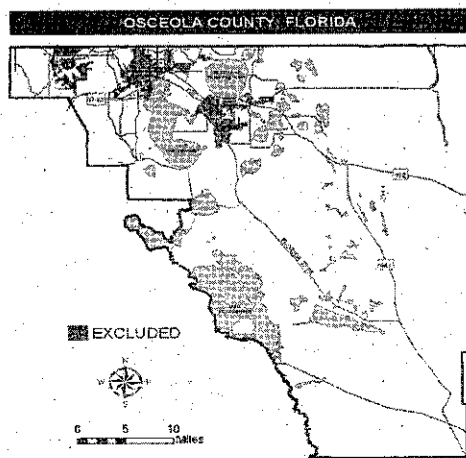
The assessment for each parcel of property will be based upon each parcel's classification and the total number of billing units attributed to that parcel. The following table reflects the proposed Fire Rescue Assessment schedule for the fiscal year beginning October 1, 2019:

FIRE RESCUE ASSESSMENTS

Property Use Categories	Rates
Residential	\$226.75 per dwelling unit
Commercial	\$0.4479 per sq. ft.
Industrial/Warehouse	\$0.0614 per sq. ft.
Institutional	\$0.4963 per sq. ft.
Transient Occupancy	\$296.67 per Room/Unit/Space
Vacant Land	\$0.2036 per acre

Copies of the Fire Rescue Assessment Ordinance, the Amended and Restated Initial Assessment Resolution and the preliminary Assessment Roll are available for inspection at the Office of Management and Budget Department located at 1 Courthouse Square, Kissimmee, Florida.

The assessments will be collected on the ad valorem tax bill to be mailed in November 2019, as authorized by section 197.3632, Florida Statutes. Failure to pay the assessments will cause a tax certificate to be issued against the property which may result in a loss of title. If you have any questions, please contact the Special Assessments Office at (407) 742-1800, Monday through Friday between 8:00 a.m. and 5:00 p.m.



BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

COLUMN

Continued from Page 7

player for a game or two or making him run stadium steps just doesn't cut it in my opinion....Back on the field, this quarterback battle between Ryan Fitzpatrick and Josh Rosen leads me to wonder: "What are the Miami Dolphins really trying to accomplish this year?" The general consensus was the Fish were "tanking" this year in order build for the future but creating a quarterback competition between a second-year player who obviously needs reps and is considered your quarterback

of the future, and a 36-year-old signal caller playing for his eighth team in 15 years doesn't seem congruent with that goal...The local high school football season gets underway next Friday night with all eight of our major public schools playing in a preseason Kickoff Classic. Doug Nichols' Osceola Cowboys will face an extremely difficult schedule this season - including their preseason game where they will face defending State Champion and nationally ranked Lakeland next Friday...Nutrition tip...mix

your Kale salad with Olive Oil - it makes it easier to scrape in the trash...speaking of baseball, how do you explain the incredible run the New York Yankees are on this season? Thirty games over .500, the Yanks currently have 16 players on the disabled list and have had 25 players (including major players Giancarlo Stanton, Edwin Encarnacion, Gary Sanchez, Kendrys Morales, CC Sabathia, Aaron Hicks, Greg Bird and Luke Voit spend more than 1,500 combined days on the disabled list in 2019...Have a great week.

PROOF OF PUBLICATION

From



**STATE OF FLORIDA
COUNTY OF OSCEOLA**

**IN THE MATTER OF:
OSC.CTY
SPECIAL ASSESSMENTS
ONG NGS:
STREET LIGHTING MSBU**

FIRST PUBLICATION: August 10, 2019

LAST PUBLICATION: August 10, 2019

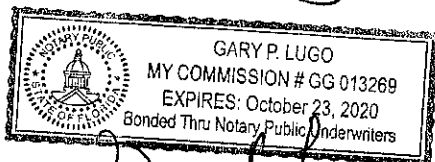
Before me, the undersigned authority, personally appeared Pamela Bikowicz, who on oath says that she is the Legal Clerk of the Osceola News-Gazette, a twice-weekly newspaper published at Kissimmee, in Osceola County, Florida; that the attached copy of the advertisement was published in the regular and entire edition of said newspaper in the following issues:

August 10, 2019

Affiant further says that the Osceola News-Gazette is a newspaper published in Kissimmee, in said Osceola County, Florida, and that the said newspaper has heretofore been continuously published in said Osceola County, Florida, each week and has been entered as periodicals postage matter at the post office in Kissimmee, in said Osceola County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

**Sworn and subscribed before
me by Pamela Bikowicz, who is
personally known to me, this**

12th of August 2019.

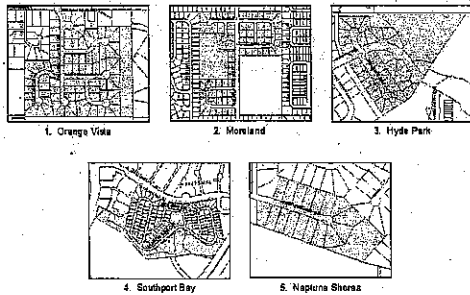
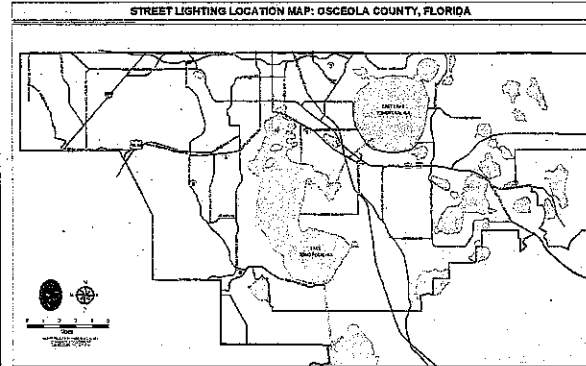


Gary P. Lugo



**Make remittance to: Osceola News-Gazette, 108 Church Street,
Kissimmee, FL 34741
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Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on
www.AroundOsceola.com or www.FloridaPublicNotices.com**

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund streetlights located within the MSBUs depicted in the map above and listed below: Orange Vista, Moreland, Hyde Park, Southport Bay, and Neptune Shores. The hearing will be held at 5:30 p.m. on Thursday, September 5, 2019 or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

The streetlight assessments have been proposed to fund the County's cost to provide street lights for the MSBUs, including insurance and program administration and will be based upon the total number of platted lots on the date the assessment is imposed, as described in the following resolutions adopted by the Board: Resolution Nos. 10-050R adopted on May 3, 2010, and 11-068R adopted on August 8, 2011. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	RATE
1. Orange Vista	\$40.00
2. Moreland	\$40.00
3. Hyde Park	\$36.41
4. Southport Bay	\$93.74
5. Neptune shores	\$40.00

The County expects to collect a total of \$19,046 from the streetlight assessments. A more specific description of the streetlight assessment program is set forth in Resolutions Nos. 10-050R, and 11-068R. Copies of Resolutions Nos. 10-050R, and 11-068R; and the Preliminary Assessment Roll are available for inspection in the Special Assessments Office located at 1 Courthouse Square, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

VIEWPOINT

Letters To The Editor • Opinions • Columns

GUEST EDITORIAL

'Moscow Mitch' is a ridiculous smear

By Rich Lowry

There was a time when the left considered McCarthyism the worst of all political tactics. That was before it became useful to question Mitch McConnell's loyalty to his country.

The Senate majority leader's offense is blocking Democratic-sponsored election security bills, which has occasioned the sort of charges that Democrats have spent the better half of the past 50 years ruling out of bounds.

The Washington Post headlined a column, "Mitch McConnell is a Russian asset." It wasn't tongue-in-cheek. "Let's," urged Post columnist Dana Milbank, "call this what it is: unpatriotic. The Kentucky Republican is, arguably more than any other American, doing Russian President Vladimir Putin's bidding."

Rep. John Sarbanes, D-Md., said supporting the bills was an opportunity for McConnell "to do the right thing in terms of demonstrating his patriotism." A CNN national security analyst declared, "I believe the only reason Mitch McConnell is doing this is that he believes Donald Trump cannot win without the Russians' help." MSNBC host Joe Scarborough dubbed McConnell

"Moscow Mitch," a moniker that trended on Twitter and substituted alliteration for thought.

The occasion for the assault on McConnell was a naked and cynical political setup. After Robert Mueller's testimony, Democrats tried to get so-called unanimous consent for election security bills in the Senate. This procedure is reserved for uncontroversial items that, as you might guess, have unanimous support. While everyone in the Senate agrees we should combat Russian interference, not everyone agrees on how to do it.

One of the Democratic bills would mandate the use of paper ballots as a fail-safe against hacking. This may well be the best practice, but running elections is the responsibility of states and localities, not the federal government. As supporters of state prerogatives, Republicans could be expected to oppose the bill, and sure enough it only got one Republican vote in the House.

Another bill would require campaigns to report offers of foreign assistance, a superficially appealing idea. Yet, the more comprehensive such a bill is, the more likely it is to sweep up minor and innocent interactions that fall far short of the infamous Trump Tower meeting (that itself came to nothing).

There's no need for extravagant exp for why McConnell oppose these bills (F of the Kremlin! F his Moscow minc put Trump over th 2020!). The Kentuck has an extensive rec opponent of federal and of poorly campaign reform bi

What the case McConnell 'come to is the usual sop Washington argum you don't want to de specific thing, you d to do anything and worst possible inten

McConnell su the \$380 million t election security that passed Congr he supported the b Senate Intel; Committee inves into election inte that produced an : public report l month.

As McConnell out in a peppery of his record on th floor, he's been a hawk going backa Reagan administrc has continued to Putin since 2016.

He doesn't need from anyone abou be clear-eyed abou let alone how to be;

Rich Lowry is ed National Review.



Want to write a letter to the editor?

Email it to Editor Brian McBride at bmcbride@osceolanewsgazette.com.

OSCEOLA NEWS-GAZETTE

Year 128 - No. 64

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TOM OVERTON

Editor

BRIAN McBRIDE

Production Manager

ANGELIQUE PRIORE

Circulation Manager

KATHY BECKHAM

Business Manager

PAMELA BIKOWICZ

Legal Advertising

GARY LUGO

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PROOF OF PUBLICATION

From



**STATE OF FLORIDA
COUNTY OF OSCEOLA**

**IN THE MATTER OF:
OSC.CTY
SPECIAL ASSESSMENTS
ONG STORM WATER
SUBDIVISION PONDS**

FIRST PUBLICATION: August 10, 2019

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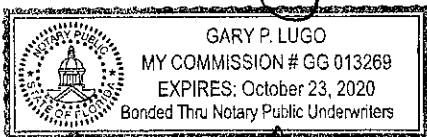
Before me, the undersigned authority, personally appeared Pamela Bikowicz, who on oath says that she is the Legal Clerk of the Osceola News-Gazette, a twice-weekly newspaper published at Kissimmee, in Osceola County, Florida; that the attached copy of the advertisement was published in the regular and entire edition of said newspaper in the following issues:

August 10, 2019

Affiant further says that the Osceola News-Gazette is a newspaper published in Kissimmee, in said Osceola County, Florida, and that the said newspaper has heretofore been continuously published in said Osceola County, Florida, each week and has been entered as periodicals postage matter at the post office in Kissimmee, in said Osceola County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn and subscribed before me by Pamela Bikowicz, who is personally known to me, this

12th of August 2019.



Gary P. Lugo



**Make remittance to: Osceola News-Gazette, 108 Church Street, Kissimmee, FL 34741
Phone: (407) 846-7600 Fax: (321) 402-2946
Email: glugo@osceolanewsgazette.com
You can also view your Legal Advertising on www.AroundOsceola.com or www.FloridaPublicNotices.com**

SCHOOL

Continued from Page 1

technology park off U.S. Highway 192. The STEM (science, technology, engineering, math) magnet school, operated from a temporary location at Gateway High School last year with a single freshman class. With those students moving on to 10th grade, a new ninth grade class will come in this academic year.

The new high-tech high school looks and operates more like a private

technological company than a school.

Students must apply to get into the school and can choose from three concentrations; engineering, biodesign and cyber security. Many classes are taught by industry professionals and students are assessed mostly by demonstrating their mastery of a subject not by taking traditional multiple choice tests. It's referred to as project-based learning.

To read the entire article, go to www.aroundosceola.com.

ROSEN

Continued from Page 1

The Osceola County School District has tried in recent years to provide affordable health care to its nearly 10,000 employees without plunging into debt or raising insurance premiums.

The financial challenge caused controversy last year when the district was forced to raise rates on spouse and family healthcare plans during labor negotiations. It resulted in gripes from teachers and staff who bucked at proposed 65 percent healthcare premium hikes for some plans, including employee plus child coverage.

Making the switch to RosenCare at the Center for Employee Health is one way the district hopes to save money moving forward, Graber said.

"They have an extremely successful program and they've worked out many of the kinks over the years," she said. "We're hoping to learn from them. This is going to be a big experiment for everybody."

RosenCare has been nationally recognized in providing affordable services to employees, including last year, when RosenCare received three World Health Care Congress Awards in Washington, D.C.

It costs Rosen about \$32 million to provide health care for 5,800 employees, or about \$5,520 a year per member per year, according to company numbers.

Osceola School District paid about 36 percent more than that last year, at over \$74.8 million for 9,885 employees - or \$7,572 per member per year.

But the school district declined to say exactly

how much the new contract with RosenCare would save them - or their employees. Instead, district spokesperson Dana Schafer said the switch has the "potential to save the district millions."

"Our goal is to reduce the out-of-pocket cost of healthcare for our employees through the implementation of various cost-containment strategies," Schafer said.

According to company officials, RosenCare will also launch programs focused on preventative care to keep employees healthy and reduces chronic and emergency care costs for the district.

"Because our cost per covered life has remained stable for so many years and because it is approximately one-half of what the cost per covered life is nationwide, we believe it is possible for us to impact that cost in a very positive way," Harris Rosen stated in an email Monday.

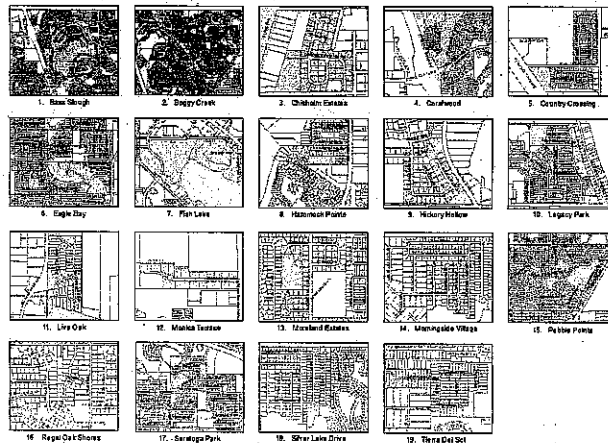
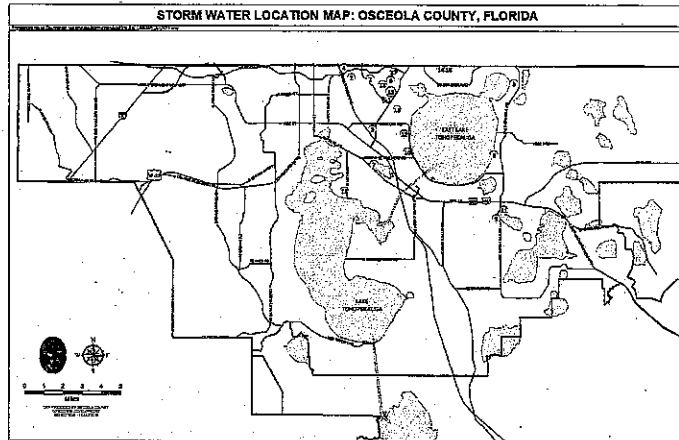
Some changes will take place during and after the transition, like pediatric services, which will no longer be provided for children under 15 years old at the Center for Employee Health.

Instead, RosenCare will help employees find private pediatric services outside the clinic.

Additionally, RosenCare has partnered with Healic, another private company, to manage the center's daily operations while the RosenCare team oversees the entire operation, according to a press release.

The Center will close at noon on Sept. 14 until Oct. 1 while the transition takes place.

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



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida, will conduct a public hearing to consider the imposition of special assessments to fund the maintenance of stormwater management facilities located within the following MSBUs: Bass Slough, Boggy Creek, Chisholm Estates, Coralwood, Country Crossing, Eagle Bay, Fish Lake, Hammock Pointe, Hickory Hollow, Legacy Park, Live Oak, Monica Terrace, Moreland Estates, Morningside Village, Pebble Pointe, Regal Oak Shores, Saratoga Park, Silver Lake Drive, Tierra Del Sol.

The hearing will be held at 5:30 p.m. on Thursday, September 5, 2019 or soon thereafter as it may be heard, at the Osceola County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure that a verbatim record is made, including the testimony and evidence upon which the appeal is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

The maintenance assessments have been proposed to fund the County's cost to provide mowing, landscape services, inlet/outlet cleaning, aquatic weed control, pond repair, structure inspections, insurance and program administration for stormwater management facilities located within the MSBUs and will be based upon the relative stormwater burden generated by each parcel of property, measured in equivalent residential units (ERUs). One ERU will be assigned to each single-family or mobile home lot. The number of ERUs for other types of property will be calculated individually, as described in Resolutions adopted by the Board: Resolution Nos. 10-044R adopted on May 3, 2010; Resolution No. 11-067R adopted on August 8, 2011; Resolution No. 12-078R adopted on July 2, 2012; and Resolution No. 12-103R adopted on August 13, 2012. The proposed assessment rate for each MSBU is set forth in the following table:

MSBU	ERU RATE	MSBU	ERU RATE
1. Bass Slough	\$74.73	11. Live Oak	\$172.55
2. Boggy Creek	\$44.29	12. Monica Terrace	\$275.83
3. Chisholm Estates	\$81.90	13. Moreland Estates	\$67.18
4. Coralwood	\$76.53	14. Morningside Village	\$72.60
5. Country Crossing	\$28.58	15. Pebble Pointe	\$41.75
6. Eagle Bay	\$32.54	16. Regal Oak Shores	\$170.00
7. Fish Lake	\$6,336.00	17. Saratoga Park	\$52.00
8. Hammock Pointe	\$60.17	18. Silver Lake Drive	\$100.19
9. Hickory Hollow	\$141.38	19. Tierra Del Sol	\$54.48
10. Legacy Park	\$61.03		

The County expects to collect a total of \$531,654 from the maintenance assessments. A more specific description of the maintenance assessment program is set forth in Resolution Nos. 10-044R, 11-067R, 12-078R, and 12-103R. Copies of Resolution Nos. 10-044R, 11-067R, 12-078R, 12-103R; and the Preliminary Assessment Roll are available for inspection in the Office of Management and Budget located at 1 Courthouse Square, Kissimmee, Florida.

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

GAZETTE

Continued from Page 2

no cause there's a school at the other side of the community I live in and cars line up blocking driveways to pick up their kids."

"No because more traffic on the roads to and from work."

"Roads are already clogged up just from buses practicing their routes."

"No because then I have to deal with a cranky teenager in the morning!"

"I'm looking forward to the air conditioning

staying in my house...The kid is... in and out, in and out, in and out."

"I am... as I'm finally sending the last of my tribe off to kindergarten lol"

"Yes because they will stop snacking and fighting all day long."

"How interesting the comments are. I think 1 or 2 was excited for their kids in a positive way."

Find our Facebook page at <https://www.facebook.com/osceolanews gazette>.

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

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

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

Oak Shores Street Lighting Municipal Service Benefit Unit, Regal Oak Shores Subdivision Pond Municipal Service Benefit Unit, Rolling Hills Estates Street Lighting Municipal Service Benefit Unit, Rolling Hills Estates Subdivision Pond Municipal Service Benefit Unit, Royale Oaks Subdivision Pond Municipal Service Benefit Unit, Sailfish Court Street Lighting Municipal Service Benefit Unit, Saratoga Park Subdivision Pond Municipal Service Benefit Unit, Silver Lake Drive Subdivision Pond Municipal Service Benefit Unit, Silverlake Estates Subdivision Pond Municipal Service Benefit Unit, Southport Bay Street Lighting Municipal Service Benefit Unit, Southport Bay Subdivision Pond Municipal Service Benefit Unit, Steeplechase Subdivision Pond Municipal Service Benefit Unit, Sylvan Lake Estates Subdivision Pond Municipal Service Benefit Unit, The Wilderness Street Lighting Municipal Service Benefit Unit, Tierra Del Sol Subdivision Pond Municipal Service Benefit Unit, Tops Terrace Municipal Service Benefit Unit, Turnberry Reserve Street Lighting Municipal Service Benefit Unit, Vacation Villas Subdivision Pond Municipal Service Benefit Unit, Valencia Woods Subdivision Pond Municipal Service Benefit Unit, Whispering Oaks Street Lighting Municipal Service Benefit Unit, Whispering Oaks Subdivision Pond Municipal Service Benefit Unit, Windmill Point Subdivision Pond Municipal Service Benefit Unit, Windward Cay Subdivision Pond Municipal Service Benefit Unit, Woods at Kings Crest Street Lighting Municipal Service Benefit Unit, Woods at Kings Crest & Ashley Reserve Subdivision Pond Municipal Service Benefit Unit, and Wren Drive Street Lighting Municipal Service Benefit Unit (the "Non-Ad Valorem Assessment Roll") for the County is properly assessed so far as I have been able to ascertain; and that all required extensions on the above described rolls to show the non-ad valorem assessments attributable to the property listed therein have been made pursuant to law.

FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Rolls this ____ day of _____, 2019.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

RESOLUTION NO. 19-138R

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

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

WHEREAS, on October 23, 1995, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project (the "Original Phase I Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase I Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on December 13, 1995, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase I Project, confirming the Original Initial Assessment Resolution and imposing Phase I Capital Assessments and Phase I Maintenance Assessments (as defined in the Original Phase I Initial Assessment Resolution); and

WHEREAS, on May 18, 1998, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project (the "Original Phase IIA Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIA Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 22, 1998, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIA Project, confirming the Original Phase IIA Initial Assessment Resolution and imposing Phase IIA Capital Assessments and Phase IIA Maintenance Assessments (as defined in the Original Phase IIA Initial Assessment Resolution); and

WHEREAS, on April 19, 1999, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project (the "Original Phase IIB Initial Assessment Resolution"), describing the method of

assessing the cost of constructing and maintaining the Phase IIB Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on May 24, 1999, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIB Project, confirming the Original Phase IIB Initial Assessment Resolution and imposing Phase IIB Capital Assessments and Phase IIB Maintenance Assessments (as defined in the Original Phase IIB Initial Assessment Resolution); and

WHEREAS, on May 5, 2003, the Board adopted the Initial Capital Assessment Resolution and Initial Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project (the "Original Phase IIC Initial Assessment Resolution"), describing the method of assessing the cost of constructing and maintaining the Phase IIC Project (as defined therein) against the real property that will be specially benefited thereby; and

WHEREAS, on June 2, 2003, the Board adopted the Final Capital Assessment Resolution and Final Maintenance Assessment Resolution for the West 192 Redevelopment Area Phase IIC Project, confirming the Original Phase IIC Initial Assessment Resolution and imposing Phase IIC Capital Assessments and Phase IIC Maintenance Assessments (as defined in the Original Phase IIC Initial Assessment Resolution); and

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

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

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

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

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

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

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

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

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

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

SECTION 3. APPROVAL OF PHASE I CAPITAL ASSESSMENT ROLL. Since the Phase I Obligations have been retired and the imposition of Phase I Capital Assessments is no longer required, no Phase I Capital Assessments will be imposed for Fiscal Year 2019-2020.

SECTION 4. APPROVAL OF PHASE IIA CAPITAL ASSESSMENT ROLL. Since the Phase IIA Obligations have been retired and the imposition of Phase IIA Capital Assessments is no longer required, no Phase IIA Capital Assessments will be imposed for Fiscal Year 2019-2020.

SECTION 5. APPROVAL OF PHASE IIB CAPITAL ASSESSMENT ROLL. Since the Phase IIB Obligations have been retired and the imposition of Phase IIB Capital Assessments is no longer required, no Phase IIB Capital Assessments will be imposed for Fiscal Year 2019-2020.

SECTION 6. APPROVAL OF PHASE IIC CAPITAL ASSESSMENT ROLL. The Phase IIC Capital Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit Unit, on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2019-2020, based upon the rates set forth below:

(A) The Phase IIC Pedestrian Capital Assessment Rate is hereby established at \$477.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Phase IIC Vehicular Capital Assessment Rate is hereby established at \$418.00 per \$1,000,000 of Factored Vehicular Value.

SECTION 7. APPROVAL OF MAINTENANCE ASSESSMENT ROLL. The Maintenance Assessment Roll for the West 192 Redevelopment Area Municipal Service Benefit

Unit, is on file in the County's Office of Management and Budget, is hereby approved for Fiscal Year 2019-2020, based upon the rates set forth below:

(A) The Maintenance Assessment Rate is hereby established at \$714.00 per \$1,000,000 of Factored Pedestrian Value.

(B) The Maintenance Assessment Rate is hereby established at \$499.60 per \$1,000,000 of Factored Vehicular Value.

SECTION 8. COLLECTION OF ASSESSMENTS.

(A) The special assessments reflected in the Phase IIC Capital Assessment Roll approved pursuant to Section 6 hereof and the Maintenance Assessment Roll approved pursuant to Section 7 hereof shall be collected pursuant to the Uniform Assessment Collection Act. The Chair/Vice Chair of the Board of County Commissioners is hereby authorized to execute the Certificate to Non-Ad Valorem Assessment Roll Form DR-408 for each Capital Assessment Roll and the County Manager is hereby authorized and directed to deliver or cause the delivery of the Form DR-408, the Capital Assessment Roll and the Maintenance Assessment Roll to the Tax Collector, in the manner prescribed by section 197.3632, Florida Statutes.

(B) The Phase IIC Capital Assessments and Maintenance Assessments shall constitute a lien against assessed real property equal in rank and dignity with the liens of all state, county, district or municipal taxes and other non-ad valorem assessments. Except as otherwise provided by law, such lien shall be superior in dignity to all other liens, titles and claims, until paid. The lien shall be deemed perfected upon adoption of this Resolution and shall attach to the real property included Phase IIC Capital Assessment Roll and Maintenance Assessment Roll as of January 1, 2019, the lien date for ad valorem taxes.

SECTION 9. CERTIFICATION OF ASSESSMENT ROLLS. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as herein approved, together with the correction of any errors or omissions as provided for in the Ordinance shall be delivered to the Tax Collector for collection using the tax bill collection method in the manner prescribed by the Ordinance. The Phase IIC Capital Assessment Roll and Maintenance Assessment Roll, as delivered to the Tax Collector, shall be accompanied by a Certificate to Non-Ad Valorem Assessment Roll in substantially the form attached hereto as Appendix C.

SECTION 10. EFFECTIVE DATE. This Resolution shall take effect immediately upon its adoption.

DULY ADOPTED this 5th day of September, 2019.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD

By: _____
Clerk/ Deputy Clerk of the Board

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

APPENDIX A
AFFIDAVIT OF MAILING

AFFIDAVIT OF MAILING

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

1. I, Brystal Parramore, as Special Assessments Manager for Osceola County, Florida, am responsible for mailing notices to property located within West 192 Redevelopment Area Municipal Service Benefit Unit, as required by Section 3.08 of Ordinance No. 95-08, as amended by Ordinance No. 07-21 (collectively, the "Ordinance"), creating the West 192 Redevelopment Area Municipal Service Benefit Unit.

2. On or before August 16, 2019, I mailed, or directed the mailing of, a notice by first class mail (including the Property Appraiser's Notice of Proposed Property Taxes and Proposed or Adopted Non-Ad Valorem Assessments), to the owner of each parcel of Nonresidential Property (as defined in the Ordinance) within the West 192 Redevelopment Area Municipal Service Benefit Unit that will be subject to a Capital Assessment or Maintenance Assessment (as defined in the Ordinance), in conformance with Section 3.08 of the Ordinance, at the address shown on the real property assessment tax roll maintained by the Osceola County Property Appraiser for the purpose of the levy and collection of ad valorem taxes.

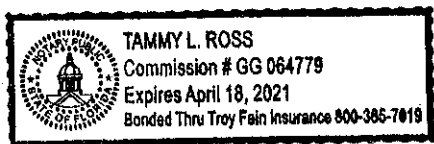
FURTHER AFFIANT SAYETH NOT.

Brystal Parramore
Affiant

STATE OF FLORIDA
COUNTY OF OSCEOLA

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

WITNESS, my hand and official seal this 27 day of August, A.D., 2019.



Tammy L. Ross
Signature of person taking acknowledgment

TAMMY L. ROSS
Name of acknowledger (printed)

My commission expires: 4-18-21

APPENDIX B
PROOF OF PUBLICATION

PROOF OF PUBLICATION

From

**IN THE MATTER OF: OSC.CTY
SPECIAL ASSESSMENTS
ONG NGS:
WEST 192 RE-DEVELOPMENT**

FIRST PUBLICATION: August 10, 2019

LAST PUBLICATION: August 10, 2019



**STATE OF FLORIDA
COUNTY OF OSCEOLA**

Before me, the undersigned authority, personally appeared Pamela Bikowicz, who on oath says that she is the Legal Clerk of the Osceola News-Gazette, a twice-weekly newspaper published at Kissimmee, in Osceola County, Florida; that the attached copy of the advertisement was published in the regular and entire edition of said newspaper in the following issues:

August 10, 2019

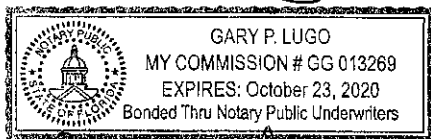
Affiant further says that the Osceola News-Gazette is a newspaper published in Kissimmee, in said Osceola County, Florida, and that the said newspaper has heretofore been continuously published in said Osceola County, Florida, each week and has been entered as periodicals postage matter at the post office in Kissimmee, in said Osceola County, Florida, for a period of one year preceding the first publication of the attached copy of advertisement; and affiant further says that she has neither paid nor promised any person, firm or corporation any discount, rebate, commission or refund for the purpose of securing this advertisement for publication in the said newspaper.

Sworn and subscribed before

me by Pamela Bikowicz, who is

personally known to me, this

12th of August 2019.


Gary P. Lugo

**Make remittance to: Osceola News-Gazette, 108 Church Street,
Kissimmee, FL 34741**

Phone: (407) 846-7600 Fax: (321) 402-2946

Email: glugo@osceolanewsgazette.com

You can also view your Legal Advertising on

www.AroundOsceola.com or www.FloridaPublicNotices.com

News-Gazette asks: Are you ready for the new school year?

By Brian McBride
Editor

Summer vacation for both students and their parents is drawing to a close. Monday marks the start of a brand new school year.

So on our News-Gazette Facebook page, we asked: "The new school year starts Aug. 12. Are you looking forward to the start of the new school year? If so, tell us why?"

And we got a healthy number of responses, from happy teachers to humorous parents to those worried about traffic.

Here they are:
• "I am looking forward to my kids starting school because for one, my son will get off of his Xbox, my electrical bill will get cheaper and trips to the food markets will get easier on my pocket (I get to save money). I am so not looking forward to the middle

school time change because I will have to pay morning extended day care and drive my daughter to school every morning. I will not like the waking up earlier. I am not looking forward to Osceola morning traffic."

• "I have been in education for 27 years. Each year is still like the first day of school to me like when I was a child. Each year brings new beginnings. The start of something new, new experiences, challenges that make us stronger and new smiling faces. Teaching is challenging, but the rewards of molding little people for the world is all worth it."

• "Traffic is always a nightmare, but when school is in session it's worse. Now that they have a letter start time, the release time will be later as well and create a real disaster at the worst time of the day."

• "I am looking forward to my daughter starting

TOHO HS, she is so excited to take Naval Science. My youngest is going to 3rd grade...but this really means day dates to the pool and out to lunch with my husband."

• "I can only imagine what Neptune Road will be like?"

• "I am so excited for this coming school year!! I'm a VPK teacher in St. Cloud and have worked and planned hard this summer for this coming year and I am so ready to begin teaching all of my littles."

• "No because I like my kids home. They do have a great school that is private but rather have them home."

• "Yes because they won't be fighting in my house. No because I hate waking up early."

• "Yes cause the parents get more free time but also

See Gazette, Page 5.

CENTER

Continued from Page 1

Zebra Coalition, another Orlando-based nonprofit, also has an office inside The Center's Kissimmee location. It provides free counseling for LGBTQ+ teens and young adults and monthly parenting classes.

But The Center isn't just a place to find resources, it's also a place where people can go when they have nowhere to turn.

"We are advocates for anybody who is in need of a safe space," she said.

The Center also offers low-cost meeting space for community groups such as Alcoholics Anonymous and local political organizations. The AA meetings have been put on hold until another volunteer facilitator can be found, Pritchett said.

Word by Word, a local writer's group, also meets there monthly thanks to a partnership between The Center and the Osceola Library System.

The Contigo Fund



NEWS-GAZETTE PHOTO/C

Kissimmee residents Mia Almonte and Mimi Rox talk with Tommi Pritchett Wednesday night during Center's one-year anniversary party in Kissimmee

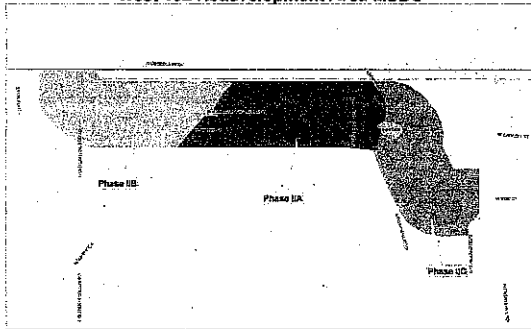
— another LGBTQ+ organization — got the ball rolling for the Kissimmee site with a \$26,000 grant that was renewed again this year, she said.

Area businesses and individuals are also providing financial support, said Pritchett,

who got tapped to Kissimmee office ea summer. "My main go now is to co building partner and show people here to provide sup everybody who's i she said.

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

West 192 Redevelopment Area MSBU



The Board of County Commissioners of Osceola County, Florida, has been imposing Capital Assessments and Maintenance Assessments against certain parcels of nonresidential property within the West 192 BeauVacation Area, as shown above. Notice is hereby given that the Board will conduct a public hearing to establish the assessment rates to be included on this November's ad valorem tax bills. The hearing will be held on **Thursday, September 5, 2019 at 5:30 p.m., or soon thereafter as it may be heard, at the County Commission Chambers, Suite 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida.** All affected property owners have a right to appear at the hearing and to file written objections with the Board within 20 days of this notice. Any person wishing to appeal any decision of the Board with respect to any matter considered will need a record and may wish to ensure that a verbatim record is made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100, at least 3 days prior to the date of the hearing.

The Board intends to impose Capital Assessments to pay principal and interest on the bonds issued for construction of the Phase II improvements (sidewalks, benches, signage, lighting, landscaping, bus shelters and similar improvements) located in Area C (west of Hoagland Boulevard and east of a point approximately 1,590 feet east of State Road 535). The bonds issued for construction of the Phase I improvements (guidemarkers, roadway palms and associated landscaping) located throughout the West 192 BeauVacation Area and the Phase II improvements in Area A and B have already been retired. In addition, the Board intends to impose Maintenance Assessments to pay for administration of the West 192 BeauVacation Project, maintenance of the Phase I and Phase II improvements and assessment collection costs.

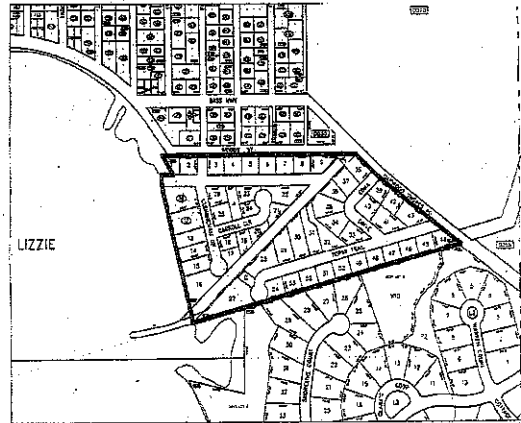
The Capital Assessment and Maintenance Assessment for each parcel of property will be based upon its value for ad valorem tax purposes, factored, where appropriate, to reflect the property's proximity to the improvements. A more specific description of the Capital Assessments and Maintenance Assessments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

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

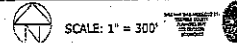
Should you have any questions, please call (407) 742-1800 for assistance, Monday through Friday between 8:00 a.m. and 5:00 p.m.

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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



TOP'S TERRACE



Notice is hereby given that the Board of County Commissioners of Osceola County, Florida will conduct a public hearing to impose non-ad valorem assessment against property located within the Top's Terrace MSBU pursuant to the Terrace Ordinance enacted by the Board on May 15, 1989. The Board of County Commissioners is empowered to impose special non-ad valorem assessment installation and maintenance of street lighting. The proposed fiscal year 2019 special non-ad valorem assessment will be increased from \$18.52 to \$51.43 to meet the needs of the Municipal Service Benefit Unit. It is intended that such an asset will be levied on a continuing basis thereafter so as to raise sufficient revenue to provide and maintain the Municipal Service Benefit Unit in accordance with its

The special non-ad valorem assessment to be levied against all real property within the Municipal Service Benefit Unit is proposed to be \$51.43 per lot. The unit of measure to be applied against each parcel to determine the assessment is a uniform, flat rate charge on all real property within the Municipal Service Benefit Unit. The total rate to be collected for these services for the fiscal year 2019-2020 is \$2,777.22.

The hearing will be held at 5:30 p.m. on **Thursday, September 5, 2019** or thereafter as it may be heard, at the Osceola County Commission Chambers 4100, in the Administration Building, 1 Courthouse Square, Kissimmee, Florida. All affected property owners have a right to appear at the hearing and to file objections with the Board within 20 days of this notice. If a person decides to appeal any decision made by the Board with respect to any matter considered at the hearing, such person will need a record of the proceedings and may need to ensure a verbatim record is made, including the testimony and evidence upon which the decision is to be made. In accordance with the Americans with Disabilities Act, persons needing a special accommodation or an interpreter to participate in this proceeding should call the Clerk of the Board at (407) 742-2100 at least 3 days prior to the date of the hearing.

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

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

BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA

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

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

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

I FURTHER CERTIFY that, in accordance with the Uniform Assessment Collection Act, this certificate and the herein described Non-Ad Valorem Assessment Roll will be delivered to the Osceola County Tax Collector by September 15, 2019.

IN WITNESS WHEREOF, I have subscribed this certificate and directed the same to be delivered to the Osceola County Tax Collector and made part of the above described Non-Ad Valorem Assessment Roll this _____ day of _____, 2019.

BOARD OF COUNTY COMMISSIONERS
OF OSCEOLA COUNTY, FLORIDA

By: _____
Chair/Vice Chair

MILLAGE RATE RESOLUTIONS

Title	Page
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RESOLUTION NO. 19-139R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2019-2020 BY MAJORITY VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

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

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

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

DULY ADOPTED this 5th day of September, 2019.

**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 # 19-139R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2019-2020

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
COUNTYWIDE	6.3198	6.7000	6.02%
EMS MSTU	1.0099	1.0682	5.77%
LIBRARY DISTRICT	0.2815	0.3000	6.57%
SAVE OSCEOLA-DEBT*		0.1206	0.00%
SAVE OSCEOLA-OPERATING	0.0469	0.0652	39.02%
ANORADA	0.6988	1.2736	82.26%
BELLALAGO	0.3999	0.4273	6.85%
BLACKSTONE LANDING PH 1	0.4915	1.3898	182.77%
EMERALD LAKES	0.3485	0.3985	14.35%
HAMMOCK POINT	0.3602	0.3746	4.00%
HAMMOCK TRAILS	1.3374	1.3541	1.25%
HIDDEN HEIGHTS TRAIL	0.0000	0.4927	0.00%
INDIAN RIDGE	3.2549	3.8374	17.90%
INDIAN WELLS	3.3681	3.6890	9.53%
INTERCESSION CITY	0.7722	0.8583	11.15%
ISLE OF BELLALAGO	0.8823	2.7500	211.69%
KING'S CREST	1.1218	1.2389	10.44%
KISSIMMEE ISLES	0.5618	0.5937	5.68%
LINDFIELDS	0.7220	0.7855	8.80%
LIVE OAK SPRINGS	0.9386	0.9724	3.60%
ORANGE VISTA	1.3344	1.4727	10.36%
QUAIL RIDGE	0.9286	1.0045	8.17%
RAINTREE PARK	1.1793	1.2193	3.39%
REMINGTON	0.4663	0.4995	7.12%
RESERVES AT PLEASANT HILL	0.2653	0.2720	2.53%
ROYAL OAKS PHASE 2-5	0.6704	0.7264	8.35%
SHADOW OAKS	0.3004	0.3044	1.33%
ST JAMES PARK	1.1351	1.1519	1.48%
THE OAKS	0.2728	0.2916	6.89%
WESTMINSTER GARDENS	0.0000	0.0000	0.00%
WINDMILL POINT	0.1740	0.5044	189.89%
WINDWARD CAY	0.3971	0.4262	7.33%
WINNERS PARK	1.3586	1.3944	2.64%

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

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

RESOLUTION NO. 19-140R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING CERTAIN PROPOSED MILLAGE RATES FOR FISCAL YEAR 2019-2020 BY UNANIMOUS VOTE; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

WHEREAS, the proposed millage rates set forth in Schedule A exceed 110 percent of the rolled-back rate, adjusted for change in per capita Florida personal income, and may be imposed only by unanimous vote of the Board;

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

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

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

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

DULY ADOPTED this 5th day of September, 2019.

**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 # 19-140R
Schedule A
Osceola County, Florida
Property Tax Millage for Fiscal Year 2019-2020

Taxing Entity:	FY20 Rolled Back Millage Rate:	Current Year Tentative Operating Millage Rate:	% Change Over Rolled Back Rate:
INDIAN RIDGE VILLAS	0.4808	0.6963	44.82%

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

BUDGET RESOLUTION

Title	Page
Resolution 19-141R.....	4-1
Schedule A	4-3

RESOLUTION NO. 19-141R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA APPROVING THE TENTATIVE BUDGET FOR FISCAL YEAR 2019-2020; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

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

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

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

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

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

WHEREAS, the Board has adopted Resolution Nos. 19-139R and 19-140R, adopting the proposed millage rates for Fiscal Year 2019-2020;

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

SECTION 1. ADOPTION OF TENTATIVE BUDGET. The tentative budget by fund and revenue/expense category for fiscal year 2019-2020 attached hereto as Schedule A is hereby approved and adopted.

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

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

DULY ADOPTED this 5th day of September, 2019.

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

By: _____
Chair/Vice Chair

**ATTEST:
OSCEOLA COUNTY CLERK OF THE BOARD**

By: _____
Clerk/ Deputy Clerk of the Board

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

Schedule A
 First Public Hearing
 BOCC Osceola County
 Total Summary

**Tentative
 FY20**

Revenues

Current Ad Valorem Taxes	229,122,038
PY Delinquent Ad Valorem Tax	1,006,000
Other Taxes	140,675,348
Permits, Fees & Special Assessments	124,778,797
Intergovernmental Revenue	73,076,208
Charges For Services	85,033,609
Judgment, Fines & Forfeits	2,687,451
Miscellaneous Revenues	9,330,839
Less 5% Statutory Reduction	-29,849,388
Subtotal	635,860,902
Transfers In	106,044,731
Other Sources	7,827,032
Fund Balance	415,014,027
Total Revenues	1,164,746,692

Expenditures

Personal Services	139,611,623
Operating Expenses	271,685,751
Capital Outlay	86,177,635
Debt Service	65,689,961
Grants and Aids	6,263,311
Subtotal	569,428,281
Other Non Operating Expenses	3,820,851
Transfers Out	198,400,228
Reserves - Operating	110,096,386
Reserves - Debt	53,340,163
Reserves - Capital	144,770,881
Reserves - Claims	18,000,936
Reserves - Assigned	25,850,520
Reserves - Restricted	10,467,801
Reserves - Stability	30,570,645
Total Expenditures	1,164,746,692

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

001-General Fund

Revenues

Current Ad Valorem Taxes	190,660,609
PY Delinquent Ad Valorem Tax	1,000,000
Other Taxes	22,403,635
Permits, Fees & Special Assessments	5,956,655
Intergovernmental Revenue	37,601,907
Charges For Services	2,346,091
Judgment, Fines & Forfeits	1,296,297
Miscellaneous Revenues	3,303,548
Less 5% Statutory Reduction	-13,210,933
Subtotal	251,357,809
Transfers In	18,381,737
Other Sources	2,265,000
Fund Balance	85,290,556
Total Revenues	357,295,102

Expenditures

Personal Services	65,423,030
Operating Expenses	68,661,149
Capital Outlay	4,934,000
Debt Service	50,137
Grants and Aids	5,650,839
Subtotal	144,719,155
Transfers Out	135,334,033
Reserves - Operating	60,087,241
Reserves - Capital	11,920,234
Reserves - Assigned	3,908,107
Reserves - Stability	1,326,332
Total Expenditures	357,295,102

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

010-Designated Ad Valorem Tax

Revenues

Transfers In

11,118,266

Total Revenues

11,118,266

Expenditures

Transfers Out

11,118,266

Total Expenditures

11,118,266

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

101-TDT RIDA Tax Bond 2012 Project

Revenues

Fund Balance		7,736,154
	Total Revenues	7,736,154

Expenditures

Operating Expenses		343,049
	Subtotal	343,049
Reserves - Restricted		7,393,105
	Total Expenditures	7,736,154

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

102-Transportation Trust Fund

Revenues

Other Taxes		9,249,298
Permits, Fees & Special Assessments		313,959
Intergovernmental Revenue		2,094,297
Charges For Services		194,003
Miscellaneous Revenues		39,920
Less 5% Statutory Reduction		-594,573

	Subtotal	11,296,904
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Transfers In		11,138,646
Other Sources		158,836
Fund Balance		2,886,071

	Total Revenues	25,480,457
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Expenditures

Personal Services		11,736,641
Operating Expenses		9,136,653
Capital Outlay		640,899
Debt Service		1,395,821

	Subtotal	22,910,014
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Transfers Out		2,570,443
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	Total Expenditures	25,480,457
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Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

103-Drug Abuse Treatment Fund

Revenues

Judgment, Fines & Forfeits 74,526
Less 5% Statutory Reduction -3,726

Subtotal 70,800

Total Revenues 70,800

Expenditures

Transfers Out 70,800

Total Expenditures 70,800

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

104-Tourist Development Tax Fund

Revenues

Other Taxes		42,155,310
Charges For Services		2,085,128
Miscellaneous Revenues		320,000
Less 5% Statutory Reduction		-2,228,022
	Subtotal	42,332,416

Other Sources		148,273
Fund Balance		25,879,406
	Total Revenues	68,360,095

Expenditures

Personal Services		2,000,491
Operating Expenses		26,229,675
Capital Outlay		6,788,470
Grants and Aids		1,000
	Subtotal	35,019,636

Transfers Out		8,129,817
Reserves - Operating		11,698,749
Reserves - Capital		2,000,000
Reserves - Stability		11,511,893
	Total Expenditures	68,360,095

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

105-Fifth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,538,827
Miscellaneous Revenues		194,887
Less 5% Statutory Reduction		-536,686
	Subtotal	10,197,028
Other Sources		47,149
Fund Balance		11,048,999
	Total Revenues	21,293,176

Expenditures

Operating Expenses		6,953,731
	Subtotal	6,953,731
Transfers Out		4,040,562
Reserves - Operating		5,362,935
Reserves - Stability		4,935,948
	Total Expenditures	21,293,176

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

106-Sixth Cent Tourist Development Tax Fund

Revenues

Other Taxes		10,538,827
Miscellaneous Revenues		65,828
Less 5% Statutory Reduction		-530,233
	Subtotal	10,074,422
Other Sources		47,149
Fund Balance		7,201,012
	Total Revenues	17,322,583

Expenditures

Operating Expenses		10,158,082
	Subtotal	10,158,082
Transfers Out		219,761
Reserves - Operating		1,888,945
Reserves - Stability		5,055,795
	Total Expenditures	17,322,583

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

107-Library District Fund

Revenues

Current Ad Valorem Taxes		8,573,835
PY Delinquent Ad Valorem Tax		2,000
Intergovernmental Revenue		162,424
Charges For Services		72,959
Judgment, Fines & Forfeits		35,000
Miscellaneous Revenues		202,407
Less 5% Statutory Reduction		-443,960
	Subtotal	8,604,665
Fund Balance		2,928,801
	Total Revenues	11,533,466

Expenditures

Personal Services		60,868
Operating Expenses		6,256,808
Capital Outlay		279,327
Debt Service		557,792
	Subtotal	7,154,795
Transfers Out		971,215
Reserves - Operating		1,590,242
Reserves - Debt		278,896
Reserves - Stability		1,538,318
	Total Expenditures	11,533,466

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

109-Law Enforcement Trust Fund

Revenues

Miscellaneous Revenues		5,609
Less 5% Statutory Reduction		-280

	Subtotal	5,329
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Other Sources		27,667
Fund Balance		775,299

	Total Revenues	808,295
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Expenditures

Transfers Out		808,295
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	Total Expenditures	808,295
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

111-SHIP State Housing Initiative Program

Revenues

Intergovernmental Revenue		461,358
Charges For Services		6,000
Less 5% Statutory Reduction		-23,368
	Subtotal	443,990
Fund Balance		1,690,700
	Total Revenues	2,134,690

Expenditures

Personal Services		93,457
Operating Expenses		2,041,233
	Subtotal	2,134,690
	Total Expenditures	2,134,690

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

112-Emergency(911)Communications

Revenues

Intergovernmental Revenue	1,405,939
Charges For Services	56,089
Miscellaneous Revenues	13,084
Less 5% Statutory Reduction	-73,756

Subtotal	1,401,356
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Fund Balance	1,567,677
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Total Revenues	2,969,033
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Expenditures

Transfers Out	1,574,066
Reserves - Operating	419,193
Reserves - Capital	975,774

Total Expenditures	2,969,033
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

115-Court Facilities Fund

Revenues

Charges For Services		1,697,188
Miscellaneous Revenues		123,405
Less 5% Statutory Reduction		-91,030
	Subtotal	1,729,563
Fund Balance		11,725,465
	Total Revenues	13,455,028

Expenditures

Operating Expenses		65,200
Capital Outlay		406,995
	Subtotal	472,195
Transfers Out		646,928
Reserves - Operating		18,120
Reserves - Capital		12,317,785
	Total Expenditures	13,455,028

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

118-Homeless Prevention & Rapid Rehousing

Revenues

Intergovernmental Revenue		378,104
	Subtotal	378,104
Fund Balance		6,123
	Total Revenues	384,227

Expenditures

Operating Expenses		384,227
	Subtotal	384,227
	Total Expenditures	384,227

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

122-NEIGHBORHOOD STABIL PROGRAM 3

Revenues

Intergovernmental Revenue		230,083
	Subtotal	230,083
Fund Balance		193,626
	Total Revenues	423,709

Expenditures

Operating Expenses		423,709
	Subtotal	423,709
	Total Expenditures	423,709

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

125-Environmental Land Maintenance

Revenues

Current Ad Valorem Taxes	1,863,380	
Miscellaneous Revenues	120,606	
Less 5% Statutory Reduction	-99,199	
Subtotal	1,884,787	
Other Sources	20,730	
Fund Balance	2,126,178	
Total Revenues	4,031,695	

Expenditures

Personal Services	328,207	
Operating Expenses	669,748	
Capital Outlay	112,230	
Subtotal	1,110,185	
Transfers Out	152,250	
Reserves - Operating	301,000	
Reserves - Restricted	2,468,260	
Total Expenditures	4,031,695	

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

128-Subdivision Pond MSBU

Revenues

Permits, Fees & Special Assessments		753,731
Less 5% Statutory Reduction		-37,687
	Subtotal	716,044
Fund Balance		393,050
	Total Revenues	1,109,094

Expenditures

Operating Expenses		920,100
	Subtotal	920,100
Transfers Out		188,994
	Total Expenditures	1,109,094

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

129-Street Lighting MSBU

Revenues

Permits, Fees & Special Assessments		319,855
Less 5% Statutory Reduction		-15,992
	Subtotal	303,863
Fund Balance		137,671
	Total Revenues	441,534

Expenditures

Operating Expenses		412,296
	Subtotal	412,296
Transfers Out		29,238
	Total Expenditures	441,534

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

130-Court Related Technology Fund

Revenues

Charges For Services		1,007,047
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-50,577
	Subtotal	960,970
Transfers In		219,334
Fund Balance		234,290
	Total Revenues	1,414,594

Expenditures

Personal Services		520,141
Operating Expenses		591,375
Capital Outlay		218,100
	Subtotal	1,329,616
Transfers Out		62,436
Reserves - Operating		22,542
	Total Expenditures	1,414,594

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

134-Countywide Fire Fund

Revenues

Current Ad Valorem Taxes	23,150,146
PY Delinquent Ad Valorem Tax	4,000
Permits, Fees & Special Assessments	40,245,490
Intergovernmental Revenue	99,900
Charges For Services	10,648,909
Miscellaneous Revenues	1,613,196
Less 5% Statutory Reduction	-3,788,083

Subtotal 71,973,558

Transfers In	4,171,447
Fund Balance	21,589,506

Total Revenues 97,734,511

Expenditures

Personal Services	45,923,594
Operating Expenses	14,847,914
Capital Outlay	568,778
Debt Service	2,549,069

Subtotal 63,889,355

Transfers Out	11,794,437
Reserves - Operating	17,197,249
Reserves - Debt	1,942,956
Reserves - Capital	2,910,514

Total Expenditures 97,734,511

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

137-HOME Fund

Revenues

Intergovernmental Revenue		1,037,320
	Subtotal	1,037,320
Fund Balance		244,187
	Total Revenues	1,281,507

Expenditures

Personal Services		98,178
Operating Expenses		810,095
Grants and Aids		373,234
	Subtotal	1,281,507
	Total Expenditures	1,281,507

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

139-Criminal Justice Training

Revenues

Judgment, Fines & Forfeits		57,464
Miscellaneous Revenues		150
Less 5% Statutory Reduction		-2,881
	Subtotal	54,733
Fund Balance		7,194
	Total Revenues	61,927

Expenditures

Transfers Out		61,927
	Total Expenditures	61,927

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

141-Boating Improvement Fund

Revenues

Permits, Fees & Special Assessments		105,053
Miscellaneous Revenues		18,466
Less 5% Statutory Reduction		-6,176
	Subtotal	117,343
Fund Balance		92,839
	Total Revenues	210,182

Expenditures

Capital Outlay		32,886
	Subtotal	32,886
Transfers Out		5,904
Reserves - Capital		171,392
	Total Expenditures	210,182

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

142 - Mobility Fee East District Zone

Revenues

Permits, Fees & Special Assessments		7,814,692
Miscellaneous Revenues		86,576
Less 5% Statutory Reduction		-395,063
	Subtotal	7,506,205
Fund Balance		9,007,418
	Total Revenues	16,513,623

Expenditures

Capital Outlay		4,655,000
	Subtotal	4,655,000
Transfers Out		6,529
Reserves - Capital		11,852,094
	Total Expenditures	16,513,623

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

143 - Mobility Fee West District Zone

Revenues

Permits, Fees & Special Assessments		24,606,603
Charges For Services		529
Miscellaneous Revenues		270,127
Less 5% Statutory Reduction		-1,243,863
	Subtotal	23,633,396

Fund Balance		34,928,888
	Total Revenues	58,562,284

Expenditures

Capital Outlay		14,756,286
	Subtotal	14,756,286

Transfers Out		12,723
Reserves - Capital		43,793,275
	Total Expenditures	58,562,284

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

145 - Red Light Cameras

Revenues

Judgment, Fines & Forfeits		980,652
Miscellaneous Revenues		6,262
Less 5% Statutory Reduction		-49,346
	Subtotal	937,568
Fund Balance		299,152
	Total Revenues	1,236,720

Expenditures

Operating Expenses		670,200
	Subtotal	670,200
Reserves - Restricted		566,520
	Total Expenditures	1,236,720

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

146 - TDT RIDA Phase II Tax Bond 2016 Project

Revenues

Fund Balance		146,646
	Total Revenues	146,646

Expenditures

Reserves - Capital		146,646
	Total Expenditures	146,646

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

148-Building Fund

Revenues

Permits, Fees & Special Assessments		9,671,862
Charges For Services		145,833
Judgment, Fines & Forfeits		5,075
Miscellaneous Revenues		89,389
Less 5% Statutory Reduction		-495,608
	Subtotal	9,416,551
Fund Balance		20,022,219
	Total Revenues	29,438,770

Expenditures

Personal Services		7,038,000
Operating Expenses		5,259,392
Capital Outlay		3,474,398
	Subtotal	15,771,790
Transfers Out		331,418
Reserves - Operating		2,885,538
Reserves - Capital		4,916,503
Reserves - Stability		5,533,521
	Total Expenditures	29,438,770

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

149-East 192 CRA

Revenues

Miscellaneous Revenues		5,175
Less 5% Statutory Reduction		-259
	Subtotal	4,916
Transfers In		568,385
Fund Balance		624,465
	Total Revenues	1,197,766

Expenditures

Personal Services		52,862
Operating Expenses		303,482
Capital Outlay		500,000
	Subtotal	856,344
Transfers Out		4,412
Reserves - Operating		145,892
Reserves - Capital		191,118
	Total Expenditures	1,197,766

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

150-West 192 Development Authority

Revenues

Miscellaneous Revenues		37,208
Less 5% Statutory Reduction		-1,860
	Subtotal	35,348
Transfers In		6,115,822
	Total Revenues	6,151,170

Expenditures

Personal Services		502,052
Operating Expenses		2,808,810
Capital Outlay		2,300,000
	Subtotal	5,610,862
Transfers Out		78,014
Reserves - Operating		338,158
Reserves - Capital		124,136
	Total Expenditures	6,151,170

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

151-CDBG Fund

Revenues

Intergovernmental Revenue		1,588,255
	Subtotal	1,588,255
Fund Balance		85,368
	Total Revenues	1,673,623

Expenditures

Personal Services		198,896
Operating Expenses		1,236,489
Grants and Aids		238,238
	Subtotal	1,673,623
	Total Expenditures	1,673,623

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

152-Muni Svcs Tax Units MSTU Fund

Revenues

Current Ad Valorem Taxes		1,428,379
Less 5% Statutory Reduction		-71,418
	Subtotal	1,356,961
Fund Balance		486,347
	Total Revenues	1,843,308

Expenditures

Operating Expenses		1,615,118
Capital Outlay		44,378
	Subtotal	1,659,496
Transfers Out		75,812
Reserves - Operating		20,000
Reserves - Assigned		88,000
	Total Expenditures	1,843,308

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

153-Muni Svcs Benefit Units MSBU Fund

Revenues

Permits, Fees & Special Assessments		39,378
Less 5% Statutory Reduction		-1,968
	Subtotal	37,410
Fund Balance		48,823
	Total Revenues	86,233

Expenditures

Operating Expenses		39,009
	Subtotal	39,009
Transfers Out		7,308
Reserves - Restricted		39,916
	Total Expenditures	86,233

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

154-Constitutional Gas Tax Fund

Revenues

Intergovernmental Revenue		4,432,528
Miscellaneous Revenues		52,489
Less 5% Statutory Reduction		-224,251
Subtotal		4,260,766

Transfers In		5,290,953
Other Sources		1,496,000
Fund Balance		656,963
Total Revenues		11,704,682

Expenditures

Operating Expenses		9,750,000
Capital Outlay		1,496,000
Debt Service		451,115
Subtotal		11,697,115

Transfers Out		7,567
Total Expenditures		11,704,682

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

155-West 192 MSBU Phase I

Revenues

Permits, Fees & Special Assessments		3,430,288
Miscellaneous Revenues		216,725
Less 5% Statutory Reduction		-182,351
	Subtotal	3,464,662
Fund Balance		1,548,248
	Total Revenues	5,012,910

Expenditures

Personal Services		234,508
Operating Expenses		3,750,183
	Subtotal	3,984,691
Transfers Out		133,738
Reserves - Operating		894,481
	Total Expenditures	5,012,910

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

156-Federal And State Grants Fund

Revenues

Intergovernmental Revenue		5,971,919
	Subtotal	5,971,919
	Total Revenues	5,971,919

Expenditures

Personal Services		452,596
Operating Expenses		85,842
Capital Outlay		5,405,120
	Subtotal	5,943,558
Transfers Out		28,361
	Total Expenditures	5,971,919

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

158-Intergovernmental Radio Communications

Revenues

Charges For Services		1,015,190
Judgment, Fines & Forfeits		238,437
Miscellaneous Revenues		35,434
Less 5% Statutory Reduction		-64,453
	Subtotal	1,224,608
Transfers In		1,622,951
Fund Balance		216,517
	Total Revenues	3,064,076

Expenditures

Personal Services		351,039
Operating Expenses		2,014,352
Capital Outlay		50,526
	Subtotal	2,415,917
Transfers Out		213,248
Reserves - Operating		434,911
	Total Expenditures	3,064,076

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

168-Section 8 Fund

Revenues

Intergovernmental Revenue	15,542,718
Miscellaneous Revenues	24,841
Less 5% Statutory Reduction	<u>-1,242</u>
Subtotal	15,566,317
Fund Balance	<u>2,574,368</u>
Total Revenues	<u>18,140,685</u>

Expenditures

Personal Services	900,161
Operating Expenses	<u>17,240,524</u>
Subtotal	18,140,685
Total Expenditures	<u>18,140,685</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

177-Fire Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		2,562,930
Miscellaneous Revenues		54,322
Less 5% Statutory Reduction		-130,863
	Subtotal	2,486,389
Fund Balance		3,972,967
	Total Revenues	6,459,356

Expenditures

Operating Expenses		15,000
Capital Outlay		6,196,290
	Subtotal	6,211,290
Transfers Out		61,225
Reserves - Operating		12,704
Reserves - Capital		174,137
	Total Expenditures	6,459,356

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

178-Parks Impact Fee Fund

Revenues

Permits, Fees & Special Assessments		5,513,296
Less 5% Statutory Reduction		-275,665
	Subtotal	5,237,631
 Fund Balance		 6,497,783
	Total Revenues	11,735,414

Expenditures

Operating Expenses		6,000
Capital Outlay		2,922,790
	Subtotal	2,928,790
 Transfers Out		 59,247
Reserves - Capital		8,747,377
	Total Expenditures	11,735,414

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

180-Inmate Welfare Fund

Revenues

Charges For Services		102,476
Miscellaneous Revenues		759,204
Less 5% Statutory Reduction		-6,160
	Subtotal	855,520
Fund Balance		1,006,592
	Total Revenues	1,862,112

Expenditures

Personal Services		133,240
Operating Expenses		741,117
Capital Outlay		201,100
	Subtotal	1,075,457
Transfers Out		37,342
Reserves - Operating		80,475
Reserves - Stability		668,838
	Total Expenditures	1,862,112

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

187-Road Impact Fee Poinciana Overlay

Revenues

Fund Balance		468,624
	Total Revenues	468,624

Expenditures

Reserves - Capital		468,624
	Total Expenditures	468,624

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

189 - Second Local Option Fuel Tax Fund

Revenues

Other Taxes		8,649,482
Miscellaneous Revenues		80,566
Less 5% Statutory Reduction		-436,502
	Subtotal	8,293,546
Fund Balance		4,429,514
	Total Revenues	12,723,060

Expenditures

Operating Expenses		12,186,577
	Subtotal	12,186,577
Transfers Out		9,179
Reserves - Operating		527,304
	Total Expenditures	12,723,060

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

201-Limited GO Refunding Bonds, Series 2015

Revenues

Current Ad Valorem Taxes		1,218,811
Less 5% Statutory Reduction		-60,941
	Subtotal	1,157,870
Fund Balance		1,058,037
	Total Revenues	2,215,907

Expenditures

Operating Expenses		24,376
Debt Service		1,126,310
	Subtotal	1,150,686
Reserves - Debt		1,065,221
	Total Expenditures	2,215,907

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

204-TDT Tax Bonds Series 2012

Revenues

Fund Balance		1,192,031
	Total Revenues	1,192,031

Expenditures

Debt Service		272,300
	Subtotal	272,300
Transfers Out		653,681
Reserves - Debt		266,050
	Total Expenditures	1,192,031

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

210-W 192 Phase IIC

Revenues

Permits, Fees & Special Assessments		339,375
Miscellaneous Revenues		4,500
Less 5% Statutory Reduction		-17,194
	Subtotal	326,681
Fund Balance		424,207
	Total Revenues	750,888

Expenditures

Debt Service		354,400
	Subtotal	354,400
Reserves - Debt		396,488
	Total Expenditures	750,888

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

211 - Sales Tax Revenue Bonds Series 2015A

Revenues

Miscellaneous Revenues		5,736
Less 5% Statutory Reduction		-287

	Subtotal	5,449
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Transfers In		3,354,609
Fund Balance		1,911,885

	Total Revenues	5,271,943
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Expenditures

Debt Service		3,327,183
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	Subtotal	3,327,183
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Reserves - Debt		1,944,760
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	Total Expenditures	5,271,943
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

236-Capital Improvement Bond Series 2009

Revenues

Intergovernmental Revenue		2,069,456
Miscellaneous Revenues		44,396
Less 5% Statutory Reduction		-2,220
	Subtotal	2,111,632
Transfers In		7,958,397
Fund Balance		14,798,515
	Total Revenues	24,868,544

Expenditures

Debt Service		10,108,331
	Subtotal	10,108,331
Reserves - Debt		14,760,213
	Total Expenditures	24,868,544

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

238-GO Bonds 2010

Revenues

Current Ad Valorem Taxes		2,226,878
Miscellaneous Revenues		10,000
Less 5% Statutory Reduction		-111,844
	Subtotal	2,125,034
Fund Balance		1,884,010
	Total Revenues	4,009,044

Expenditures

Operating Expenses		42,301
Debt Service		2,062,934
	Subtotal	2,105,235
Reserves - Debt		1,903,809
	Total Expenditures	4,009,044

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

239-Infra S Tax Rev Refunding 2011

Revenues

Transfers In	3,765,925
Fund Balance	3,451,063
Total Revenues	<u>7,216,988</u>

Expenditures

Debt Service	3,694,175
Subtotal	<u>3,694,175</u>
Reserves - Debt	3,522,813
Total Expenditures	<u>7,216,988</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

240-TDT Ref & Imp 2012 Debt Svc

Revenues

Miscellaneous Revenues		12,704
Less 5% Statutory Reduction		-635

	Subtotal	12,069
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Transfers In		5,536,813
Fund Balance		4,234,791

	Total Revenues	9,783,673
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Expenditures

Debt Service		5,476,882
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	Subtotal	5,476,882
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Reserves - Debt		4,306,791
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	Total Expenditures	9,783,673
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Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

241-Infrastructure Sales Surtax Series 2015

Revenues

Miscellaneous Revenues		2,047
Less 5% Statutory Reduction		-102
	Subtotal	1,945
Transfers In		5,218,719
Fund Balance		682,368
	Total Revenues	5,903,032

Expenditures

Debt Service		955,200
	Subtotal	955,200
Reserves - Debt		4,947,832
	Total Expenditures	5,903,032

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY20

242 - Sales Tax Revenue Refunding Bonds, Series 2016

Revenues

Miscellaneous Revenues		6,314
Less 5% Statutory Reduction		-316
	Subtotal	5,998
Transfers In		2,938,590
Fund Balance		2,104,694
	Total Revenues	5,049,282

Expenditures

Debt Service		2,924,788
	Subtotal	2,924,788
Reserves - Debt		2,124,494
	Total Expenditures	5,049,282

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

243-DS TDT Rev Bond Series 2016

Revenues

Transfers In		1,381,783
Fund Balance		2,335,883
	Total Revenues	3,717,666

Expenditures

Debt Service		1,377,110
	Subtotal	1,377,110
Reserves - Debt		2,340,556
	Total Expenditures	3,717,666

Schedule A
First Public Hearing
BOCC Osceola County
Fund Summary

Tentative
FY20

244-Infrastructure Sales Tax Refunding Bonds Series 2017

Revenues

Transfers In	551,863
Fund Balance	4,666,824
Total Revenues	<u>5,218,687</u>

Expenditures

Debt Service	4,764,755
Subtotal	<u>4,764,755</u>
Reserves - Debt	453,932
Total Expenditures	<u>5,218,687</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY20

245-Sales Tax Revenue Refunding Bonds Series 2017

Revenues

Miscellaneous Revenues		11,410
Less 5% Statutory Reduction		-569
	Subtotal	10,841
Transfers In		4,016,142
Fund Balance		3,803,434
	Total Revenues	7,830,417

Expenditures

Debt Service		3,991,425
	Subtotal	3,991,425
Reserves - Debt		3,838,992
	Total Expenditures	7,830,417

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

246 - DS Public Imp Rev Bonds Series 2017

Revenues

Transfers In		1,482,834
Fund Balance		1,019,023
	Total Revenues	2,501,857

Expenditures

Debt Service		1,477,940
	Subtotal	1,477,940
Reserves - Debt		1,023,917
	Total Expenditures	2,501,857

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

247-DS TDT Refunding Bonds 2019

Revenues

Permits, Fees & Special Assessments		345,000
Miscellaneous Revenues		11,052
Less 5% Statutory Reduction		-17,803
	Subtotal	338,249
Transfers In		819,450
Fund Balance		73,105
	Total Revenues	1,230,804

Expenditures

Debt Service		250,928
	Subtotal	250,928
Reserves - Debt		979,876
	Total Expenditures	1,230,804

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY20

248-Communications Equipment Upgrade (Motorola)

Revenues

Transfers In		3,080,135
	Total Revenues	<u>3,080,135</u>

Expenditures

Debt Service		2,053,424
	Subtotal	<u>2,053,424</u>
Reserves - Debt		1,026,711
	Total Expenditures	<u>3,080,135</u>

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

306-Local Option Sales Tax Fund

Revenues

Other Taxes		37,139,969
Miscellaneous Revenues		211,978
Less 5% Statutory Reduction		-1,867,597
	Subtotal	35,484,350
Other Sources		2,024,816
Fund Balance		24,399,382
	Total Revenues	61,908,548

Expenditures

Capital Outlay		12,286,245
Debt Service		5,561,490
	Subtotal	17,847,735
Transfers Out		16,921,983
Reserves - Capital		24,138,830
Reserves - Assigned		3,000,000
	Total Expenditures	61,908,548

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

315-Gen Cap Outlay Fund

Revenues

Transfers In		5,000,000
Fund Balance		2,752,523
	Total Revenues	7,752,523

Expenditures

Capital Outlay		5,000,000
	Subtotal	5,000,000
Reserves - Assigned		2,752,523
	Total Expenditures	7,752,523

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

331-Countywide Fire Capital Fund

Revenues

Transfers In		2,070,147
Other Sources		1,360,286
Fund Balance		11,274,678
	Total Revenues	14,705,111

Expenditures

Capital Outlay		8,873,606
	Subtotal	8,873,606
Reserves - Capital		5,831,505
	Total Expenditures	14,705,111

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

401-Solid Waste Fund

Revenues

Permits, Fees & Special Assessments		22,760,630
Charges For Services		4,601,726
Miscellaneous Revenues		345,961
Less 5% Statutory Reduction		-1,385,416
	Subtotal	26,322,901
Other Sources		107,842
Fund Balance		24,429,464
	Total Revenues	50,860,207

Expenditures

Personal Services		1,473,937
Operating Expenses		23,475,699
Capital Outlay		268,591
Debt Service		19,677
	Subtotal	25,237,904
Transfers Out		1,395,769
Reserves - Operating		5,140,736
Reserves - Debt		1,907
Reserves - Capital		2,982,001
Reserves - Assigned		16,101,890
	Total Expenditures	50,860,207

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

407-Osceola Parkway

Revenues

Charges For Services		20,407,785
Miscellaneous Revenues		40,613
Less 5% Statutory Reduction		-1,022,420
	Subtotal	19,425,978
Fund Balance		7,945,202
	Total Revenues	27,371,180

Expenditures

Personal Services		187,231
Operating Expenses		4,742,035
Debt Service		9,331,404
	Subtotal	14,260,670
Other Non Operating Expenses		3,820,851
Transfers Out		206,650
Reserves - Operating		855,986
Reserves - Debt		4,679,640
Reserves - Capital		3,547,383
	Total Expenditures	27,371,180

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

408-Poinciana Parkway

Revenues

Fund Balance		14,020,292
	Total Revenues	14,020,292

Expenditures

Capital Outlay		3,383,371
Debt Service		1,541,059
	Subtotal	4,924,430
Reserves - Debt		1,534,309
Reserves - Capital		7,561,553
	Total Expenditures	14,020,292

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

501-Workers' Comp Internal Service Fund

Revenues

Charges For Services		3,687,371
	Subtotal	3,687,371
Fund Balance		4,712,879
	Total Revenues	8,400,250

Expenditures

Personal Services		129,363
Operating Expenses		2,546,133
	Subtotal	2,675,496
Transfers Out		124,249
Reserves - Operating		55,329
Reserves - Claims		5,545,176
	Total Expenditures	8,400,250

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

Tentative
FY20

502-Property & Casualty Insurance Internal Service Fund

Revenues

Charges For Services		4,053,965
	Subtotal	4,053,965
Fund Balance		2,536,906
	Total Revenues	6,590,871

Expenditures

Personal Services		114,965
Operating Expenses		5,045,736
	Subtotal	5,160,701
Transfers Out		99,952
Reserves - Operating		61,679
Reserves - Claims		1,268,539
	Total Expenditures	6,590,871

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

503-Dental Insurance Internal Service Fund

Revenues

Charges For Services		1,224,825
	Subtotal	1,224,825
Fund Balance		629,679
	Total Revenues	1,854,504

Expenditures

Personal Services		73,658
Operating Expenses		1,119,650
	Subtotal	1,193,308
Reserves - Operating		8,740
Reserves - Claims		652,456
	Total Expenditures	1,854,504

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

504-Health Insurance Internal Service Fund

Revenues

Charges For Services		26,557,843
Miscellaneous Revenues		880,204
Less 5% Statutory Reduction		-44,010
	Subtotal	27,394,037
Fund Balance		6,734,148
	Total Revenues	34,128,185

Expenditures

Personal Services		128,935
Operating Expenses		24,034,518
	Subtotal	24,163,453
Transfers Out		112,504
Reserves - Operating		39,435
Reserves - Claims		9,812,793
	Total Expenditures	34,128,185

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

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

Revenues

Charges For Services		645,862
	Subtotal	645,862
Fund Balance		883,257
	Total Revenues	1,529,119

Expenditures

Personal Services		58,445
Operating Expenses		719,122
	Subtotal	777,567
Transfers Out		20,778
Reserves - Operating		8,802
Reserves - Claims		721,972
	Total Expenditures	1,529,119

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

509-Fleet General Oversight Internal Service Fund

Revenues

Charges For Services		61,440
	Subtotal	61,440
Fund Balance		4,017
	Total Revenues	65,457

Expenditures

Personal Services		40,391
Operating Expenses		23,149
	Subtotal	63,540
Transfers Out		1,917
	Total Expenditures	65,457

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

510-Fleet Maintenance Internal Service Fund

Revenues

Charges For Services		2,617,590
	Subtotal	2,617,590
Transfers In		49,783
Other Sources		123,284
Fund Balance		61,960
	Total Revenues	2,852,617

Expenditures

Personal Services		1,279,582
Operating Expenses		1,400,599
Capital Outlay		143,749
Debt Service		14,312
	Subtotal	2,838,242
Transfers Out		14,375
	Total Expenditures	2,852,617

Schedule A
 First Public Hearing
 BOCC Osceola County
 Fund Summary

**Tentative
 FY20**

511-Fleet Fuel Internal Service Fund

Revenues

Charges For Services		1,797,760
	Subtotal	1,797,760
Transfers In		192,000
Fund Balance		214,064
	Total Revenues	2,203,824

Expenditures

Personal Services		77,155
Operating Expenses		1,885,294
Capital Outlay		238,500
	Subtotal	2,200,949
Transfers Out		2,875
	Total Expenditures	2,203,824

GENERAL FUNDS

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FUND 001 – GENERAL FUND SUMMARY

TRENDS & ISSUES

The General Fund accounts for revenues and expenditures of general governmental functions. This Fund is the largest in the County and supports the operations of numerous departments to include our constitutional officers, corrections, community development, economic development, strategic initiatives, court administration, human services, facilities management, IT, OMB, procurement, comptroller, human resources, and animal services, to name a few. The General Fund's Tentative Budget totals \$357,295,102.

Changes between the Recommended and Tentative Budgets are as Follows:

- **Personal Services increased by \$279,818.** The increase is associated with adjustments due to adjustments/employee Plan selections during Open Enrollment, and allocating funding for an existing Full Time Position in the newly created Government Affairs office.
- **Operating Expenses increased by \$212,277** primarily due to correcting the allocations of Property and Liability Insurances and building maintenance. These increases were offset by reductions to Overhead allocations, the Tax Collector's budget and finalizing the Medical Examiner's budget.
- **Capital Outlay increased \$129,000** to allocate funding for cameras for the Corrections Department which is being offset by the decision to delay the Jail encapsulation project for a year.
- **Transfers Out increased by \$5.18M** of which \$5M is associated with projected FY19 Excess Funds to be returned from the Sheriff and transferred to the appropriate Capital Fund for the Sheriff's Training Facility project. The remaining funds are being transferred to the Designated Ad Valorem Tax Fund to support the Transportation Trust Fund.
- **Reserves were adjusted in accordance with the Budget Policy.**

Overall, the FY20 Tentative Budget reflects a 15% increase over the FY19 Adopted Budget.

REVENUES

The General Fund functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents a 12% increase over the FY19 Adopted Budget or an increase of \$20.5M in revenues. However, revenues are reduced by funding obligations for entities that receive Tax increment Funds (TIFs) including the West 192 Development Authority, and East 192, Vine Street, St. Cloud and Kissimmee CRAs totaling \$9.2M. The allocation for the Designated Ad Valorem Tax in the amount of \$11.1M, which are recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY20. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues were reevaluated for the Tentative noted below. This Fund also receives revenues from Charges for Services, Utility (Electric), Permits, Fees & Special Assessments, Judgement, Fines & Forfeits, Miscellaneous Revenues, and Other Sources, as well as Fund Balance and Transfers In from other Funds.

Changes between the Recommended and Tentative Budgets are as follows:

- Revenues were reevaluated which resulted in reductions to Communication Services Taxes, Shared Revenues and Local Government Half-Cent Sales Taxes with small increases to Charges for Services, Judgment, Fines & Forfeits and Other Sources associated with Animal Services. In addition, Miscellaneous Revenues (Rents and Royalties) were re-evaluated which resulted in an increase due to the Lease Agreements for the OC.
- Transfers In were adjusted and reflects an increase based on finalization of the Cost Allocation Plan.
- Fund Balance reflects an increase (\$6,095,419) of which \$4.25M account for FY19 Excess Funds to be returned from the Sheriff and appropriated as indicated on the previous page. The Recommended Budget included the initial estimate of \$750,000, as a result, with the additional \$4.25M there will be a total of \$5M in Excess Funds anticipated to be returned.

001-GENERAL FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 170,151,453	\$ 190,660,609	\$ 190,660,609	\$ 0	\$ 20,509,156
PY Delinquent Ad Valorem Tax	\$ 63,533	\$ 1,000,000	\$ 1,000,000	\$ 0	\$ 936,467
Other Taxes	\$ 22,251,279	\$ 22,403,635	\$ 22,403,635	\$ 0	\$ 152,356
Permits, Fees & Special Assessments	\$ 5,713,423	\$ 5,956,655	\$ 5,956,655	\$ 0	\$ 243,232
Intergovernmental Revenue	\$ 34,934,075	\$ 38,946,016	\$ 37,601,907	\$(1,344,109)	\$ 2,667,832
Charges For Services	\$ 2,209,242	\$ 2,255,744	\$ 2,346,091	\$ 90,347	\$ 136,849
Judgment, Fines & Forfeits	\$ 1,085,779	\$ 1,281,082	\$ 1,296,297	\$ 15,215	\$ 210,518
Miscellaneous Revenues	\$ 3,144,054	\$ 2,825,070	\$ 3,303,548	\$ 478,478	\$ 159,494
<u>Less 5% Statutory Reduction</u>	<u>\$(11,925,481)</u>	<u>\$(13,206,105)</u>	<u>\$(13,210,933)</u>	<u>\$(4,828)</u>	<u>\$(1,285,452)</u>
Subtotal:	\$ 227,627,357	\$ 252,122,706	\$ 251,357,809	\$(764,897)	\$ 23,730,452
Transfers In	\$ 16,188,862	\$ 18,064,822	\$ 18,381,737	\$ 316,915	\$ 2,192,875
Other Sources	\$ 2,259,000	\$ 2,252,000	\$ 2,265,000	\$ 13,000	\$ 6,000
<u>Fund Balance</u>	<u>\$ 64,959,910</u>	<u>\$ 79,195,137</u>	<u>\$ 85,290,556</u>	<u>\$ 6,095,419</u>	<u>\$ 20,330,646</u>
REVENUES TOTAL:	<u>\$ 311,035,129</u>	<u>\$ 351,634,665</u>	<u>\$ 357,295,102</u>	<u>\$ 5,660,437</u>	<u>\$ 46,259,973</u>
EXPENDITURES:					
Personal Services	\$ 61,123,025	\$ 65,143,212	\$ 65,423,030	\$ 279,818	\$ 4,300,005
Operating Expenses	\$ 65,724,825	\$ 68,448,872	\$ 68,661,149	\$ 212,277	\$ 2,936,324
Capital Outlay	\$ 4,394,502	\$ 4,805,000	\$ 4,934,000	\$ 129,000	\$ 539,498
Debt Service	\$ 0	\$ 50,137	\$ 50,137	\$ 0	\$ 50,137
<u>Grants and Aids</u>	<u>\$ 5,761,433</u>	<u>\$ 5,650,839</u>	<u>\$ 5,650,839</u>	<u>\$ 0</u>	<u>\$(110,594)</u>
Subtotal:	\$ 137,003,785	\$ 144,098,060	\$ 144,719,155	\$ 621,095	\$ 7,715,370
Transfers Out	\$ 115,164,133	\$ 130,148,682	\$ 135,334,033	\$ 5,185,351	\$ 20,169,900
Reserves - Operating	\$ 46,394,835	\$ 60,233,250	\$ 60,087,241	\$(146,009)	\$ 13,692,406
Reserves - Capital	\$ 846,495	\$ 11,920,234	\$ 11,920,234	\$ 0	\$ 11,073,739
Reserves - Assigned	\$ 10,230,039	\$ 3,908,107	\$ 3,908,107	\$ 0	\$(6,321,932)
Reserves - Restricted	\$ 69,510	\$ 0	\$ 0	\$ 0	\$(69,510)
<u>Reserves - Stability</u>	<u>\$ 1,326,332</u>	<u>\$ 1,326,332</u>	<u>\$ 1,326,332</u>	<u>\$ 0</u>	<u>\$ 0</u>
EXPENDITURES TOTAL:	<u>\$ 311,035,129</u>	<u>\$ 351,634,665</u>	<u>\$ 357,295,102</u>	<u>\$ 5,660,437</u>	<u>\$ 46,259,973</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

DEPARTMENT SUMMARY – ANIMAL SERVICES

TRENDS & ISSUES

Animal Services directly supports the BOCC Strategic Plan. This department includes the following cost centers: 2119 - Veterinary Operations, 2120 - Kennel Operations, 2121 - Road Operations, 2122 - Animal Control Administration, 2123 - Animal Services Donation Funds, and 2124 - Spay and Neuter Program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment and an adjustment due to next year being a leap year (additional day) and this service is a 7-day a week operation.**
- **Operating increased due to allocating funding for the Florida Animal Friend Grant as well as adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This department is primarily supported by the General Fund; however, it generates revenues through fees and penalties charged to the public. These fees and penalties include charges for providing county tags, daily board for cats/dogs, rabies vaccinations, dangerous dog registration, impound fees, failure to obtain tags, and failure to vaccinate. Additional revenue is also received through donations.

Changes between the Recommended and Tentative Budgets are as follows:

- **Between the Recommended and Tentative Budgets, revenue projections for Veterinary and Road Operations have been included.**

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
ANIMAL SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 2,364,323	\$ 2,383,988	\$ 19,665
Operating Expenses	\$ 591,323	\$ 672,565	\$ 81,242
Capital Outlay	\$ 110,590	\$ 110,590	\$ 0
Grants and Aids	\$ 75,000	\$ 75,000	\$ 0
Subtotal:	\$ 3,141,236	\$ 3,242,143	\$ 100,907
EXPENDITURES TOTAL:	\$ 3,141,236	\$ 3,242,143	\$ 100,907

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,236,275	1,505,300	1,505,300	1,153,744	1,574,273	68,973
5120002 - Disaster Relief	0	0	0	-106	0	0
5130001 - Vacancy Factor	0	-27,548	-27,548	0	-28,948	-1,400
5130003 - Other Salaries & Wages-Deploym	0	0	0	1,569	0	0
5140000 - Overtime	75,762	68,492	68,492	69,909	80,173	11,681
5140003 - Overtime- Disaster Relief	0	0	0	159	0	0
5160000 - Compensated Annual Leave	53,852	0	0	66,159	0	0
5160010 - Compensated Ann Leave Payoff	19,288	0	0	0	0	0
5160020 - Compensated Admin Leave	7,739	0	0	8,414	0	0
5170000 - Compensated Sick Leave	37,870	0	0	55,113	0	0
5170010 - Compensated Sick Leave Payoff	13,661	0	0	0	0	0
5210000 - Fica Taxes	106,364	120,395	120,395	99,369	126,566	6,171
5220000 - Retirement Contributions	129,406	145,562	145,562	125,992	156,954	11,392
5230000 - Health Insurance	315,923	332,060	332,060	300,070	426,987	94,927
5231000 - Life Insurance	1,570	1,479	1,479	1,387	1,551	72
5232000 - Dental Insurance	8,450	8,952	8,952	7,952	10,614	1,662
5233000 - Lt Disability Insurance	2,102	2,592	2,592	2,008	2,731	139
5233100 - St Disability Insurance	3,881	3,463	3,463	3,634	3,640	177
5240000 - Workers' Compensation	25,775	33,266	33,266	28,018	29,447	-3,819
Personal Services:	\$2,037,921	\$2,194,013	\$2,194,013	\$1,923,390	\$2,383,988	\$189,975
Operating Expenses:						
5310000 - Professional Services	109,473	80,750	89,871	84,703	74,264	-6,486
5340000 - Other Contractual Services	3,838	4,200	4,200	3,834	5,214	1,014
5340007 - Other Contractual Services-Penn Cr	0	659	659	0	659	0
5400000 - Travel And Per Diem	14,461	11,800	11,800	6,054	13,300	1,500
5410000 - Communications	16,767	17,900	17,900	15,066	19,160	1,260
5420000 - Freight & Postage Services	11,659	15,250	15,250	9,437	15,750	500
5430000 - Utility Services	1,076	1,500	1,500	906	1,500	0
5440000 - Rentals And Leases	984	1,070	1,070	1,030	1,540	470
5450000 - Insurance	26,783	21,566	21,566	21,566	78,169	56,603
5460000 - Repair & Maintenance Svcs	12,494	3,600	5,349	1,947	3,600	0
5461000 - Rep & Maint-Bldgs & Grounds	188	0	0	0	0	0
5462000 - Rep & Maint-automotive	46,065	52,500	52,500	26,839	52,500	0
5470000 - Printing And Binding	4,565	5,500	5,500	3,601	5,500	0
5480000 - Promotional Activities	17,519	16,500	16,500	12,535	17,000	500
5490000 - Oth Current Chgs & Obligations	1,156	63,379	66,538	61	1,283	-62,096
5490011 - Cash over/shorts	92	0	0	0	0	0
5490400 - Bad Debt	0	0	0	47	0	0
5490501 - OH-Workers' Compensation	11,017	13,164	13,164	13,164	9,044	-4,120
5490502 - OH-Property & Liability Insurance	1,830	4,163	4,163	4,163	13,953	9,790
5490503 - OH-Dental Insurance	1,830	1,972	1,972	1,972	2,358	386
5490504 - OH-Health Insurance	9,117	9,292	9,292	9,292	8,762	-530
5490505 - OH-Life/AD&D, STD, LTD	2,469	2,235	2,235	2,235	2,090	-145
5490509 - OH-Fleet Oversight	0	2,134	2,134	2,134	2,320	186
5490511 - OH-Fleet Fuel	0	3,960	3,960	3,960	13,050	9,090
5511000 - Office Supplies	13,386	13,000	13,000	10,729	13,000	0
5520000 - Operating Supplies	51,805	76,619	73,953	50,293	70,124	-6,495
5520010 - Computer Software	2,305	2,497	2,497	2,551	2,740	243

DEPARTMENT SUMMARY - ANIMAL SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520021 - Computer Hardware, Operating	3,236	0	0	0	0	0
5521000 - Gas & Oil	57,459	55,250	55,250	41,508	58,000	2,750
5521005 - Gas & Oil-Direct	210	5,250	5,250	2,272	3,500	-1,750
5522500 - Food	23,516	21,000	21,000	19,492	21,000	0
5524500 - Cleaning Supplies	7,378	7,000	7,000	7,852	8,000	1,000
5525000 - Tools	8,950	7,100	7,100	8,025	8,800	1,700
5526000 - Clothing	11,580	14,850	14,850	8,780	13,800	-1,050
5528000 - Medicine	100,383	114,870	116,863	88,682	113,170	-1,700
5540000 - Books,pubs,subs & Memberships	4,347	2,715	2,715	2,456	2,715	0
5541000 - Registration Fees	10,848	15,700	15,700	7,847	15,700	0
5550000 - Training	6,715	500	500	110	1,000	500
Operating Expenses:	\$595,501	\$669,445	\$682,801	\$475,144	\$672,565	\$3,120
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	0	0	0	11,000	11,000
5640000 - Machinery & Equipment	64,674	0	2,983	2,982	99,590	99,590
Capital Outlay:	\$64,674	\$0	\$2,983	\$2,982	\$110,590	\$110,590
Grants and Aids:						
5820000 - Aids To Private Organization	93,750	75,000	75,000	75,000	75,000	0
Grants and Aids:	\$93,750	\$75,000	\$75,000	\$75,000	\$75,000	\$0
TOTAL EXPENDITURES:	\$2,791,846	\$2,938,458	\$2,954,797	\$2,476,517	\$3,242,143	\$303,685

DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

TRENDS & ISSUES

This department provides funding for the BOCC/ County Manager's Office - 1211 and Medical Examiner - 2192.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating decreased primarily due to adjustments to the Medical Examiner's budget. Additional decreases include Property and Liability Insurances as well as Overhead allocations.**

REVENUES

This cost center is supported by General Fund revenues to provide services that are mandated, such as elected representation, establishing and carrying out policy directions, and management of the Board's employees.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
BOCC AND COUNTY MANAGER			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,950,734	\$ 1,954,183	\$ 3,449
Operating Expenses	\$ 1,658,270	\$ 1,357,303	\$(300,967)
Subtotal:	\$ 3,609,004	\$ 3,311,486	\$(297,518)
EXPENDITURES TOTAL:	\$ 3,609,004	\$ 3,311,486	\$(297,518)

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5110000 - Executive Salaries	407,610	407,610	415,886	351,170	415,886	8,276
5120000 - Regular Salaries And Wages	746,261	857,539	857,539	664,336	880,119	22,580
5120002 - Disaster Relief	0	0	0	-447	0	0
5122000 - Car Allowance	9,600	11,676	11,676	8,000	9,600	-2,076
5122001 - Cell Phone Allowance	2,076	0	0	2,374	4,656	4,656
5123000 - Exec Insurance Supplemental	4,906	0	0	4,276	0	0
5124000 - Exec Deferred Compensation	42,169	0	0	28,623	0	0
5130001 - Vacancy Factor	0	-22,142	-22,142	0	-22,697	-555
5140000 - Overtime	135	0	0	310	1,500	1,500
5140003 - Overtime- Disaster Relief	0	0	0	671	0	0
5150300 - Class C Meals	13	0	0	0	0	0
5160000 - Compensated Annual Leave	63,494	0	0	43,754	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	18,604	0	0
5160020 - Compensated Admin Leave	11,202	0	0	11,538	0	0
5170000 - Compensated Sick Leave	14,074	0	0	12,506	0	0
5170010 - Compensated Sick Leave Payoff	5,409	0	0	15,241	0	0
5210000 - Fica Taxes	85,708	96,783	96,783	76,657	99,225	2,442
5220000 - Retirement Contributions	319,199	337,351	337,351	295,507	352,425	15,074
5220001 - Retirement Contr 401A	12,198	0	0	10,365	0	0
5230000 - Health Insurance	176,678	172,608	172,608	148,538	200,430	27,822
5231000 - Life Insurance	1,511	1,193	1,193	1,182	1,219	26
5232000 - Dental Insurance	4,280	4,350	4,350	3,640	4,673	323
5233000 - Lt Disability Insurance	1,980	2,090	2,090	1,662	2,140	50
5233100 - St Disability Insurance	3,736	2,624	2,624	2,710	2,669	45
5240000 - Workers' Compensation	2,871	2,912	2,912	2,565	2,338	-574
Personal Services:	\$1,915,107	\$1,874,594	\$1,882,870	\$1,703,782	\$1,954,183	\$79,589
Operating Expenses:						
5340000 - Other Contractual Services	945,948	1,188,530	1,188,530	885,773	1,182,977	-5,553
5400000 - Travel And Per Diem	643	6,750	6,750	2,541	5,850	-900
5400003 - Travel & Per Diem- BCC	32,307	38,630	38,630	32,905	41,717	3,087
5410000 - Communications	2,671	5,000	5,000	2,244	3,500	-1,500
5420000 - Freight & Postage Services	736	1,875	1,875	759	1,500	-375
5440000 - Rentals And Leases	0	1,850	1,850	2,517	2,850	1,000
5450000 - Insurance	6,098	7,393	7,393	7,393	6,804	-589
5460000 - Repair & Maintenance Svcs	1,968	2,950	2,950	1,778	2,500	-450
5470000 - Printing And Binding	722	3,450	3,450	1,713	4,000	550
5490000 - Oth Current Chgs & Obligations	67	500	500	0	500	0
5490501 - OH-Workers' Compensation	4,695	5,610	5,610	5,610	3,855	-1,755
5490502 - OH-Property & Liability Insurance	707	1,427	1,427	1,427	1,215	-212
5490503 - OH-Dental Insurance	780	840	840	840	1,005	165
5490504 - OH-Health Insurance	3,885	3,960	3,960	3,960	3,735	-225
5490505 - OH-Life/AD&D, STD, LTD	945	855	855	855	832	-23
5511000 - Office Supplies	4,269	4,500	4,500	1,476	4,500	0
5512000 - Office Equipment	0	750	750	0	1,200	450
5520000 - Operating Supplies	7,713	8,500	8,500	6,287	8,500	0
5540000 - Books,pubs,subs & Memberships	7,611	9,200	9,200	9,125	8,600	-600
5540103 - Books, Pubs, Subs, Memberships	45,346	43,694	43,694	38,130	48,663	4,969
5541000 - Registration Fees	5,071	3,825	3,825	1,400	7,200	3,375

DEPARTMENT SUMMARY - BOCC AND COUNTY MANAGER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541003 - Registration Fee- BCC	13,899	13,550	13,550	6,525	15,800	2,250
Operating Expenses:	\$1,086,082	\$1,353,639	\$1,353,639	\$1,013,257	\$1,357,303	\$3,664
TOTAL EXPENDITURES:	\$3,001,190	\$3,228,233	\$3,236,509	\$2,717,039	\$3,311,486	\$83,253

DEPARTMENT SUMMARY – BUSINESS SERVICES

TRENDS & ISSUES

This office directly supports the BOCC Strategic Plan.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to 1 Full Time Equivalent position reallocation to the Government Affairs Office.**
- **Operating decreased due to the reallocation of operating costs associated with the position listed above.**

REVENUES

This office is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
BUSINESS SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 158,253	\$ 54,245	\$(104,008)
Operating Expenses	\$ 319,061	\$ 5,702	\$(313,359)
Subtotal:	\$ 477,314	\$ 59,947	\$(417,367)
EXPENDITURES TOTAL:	\$ 477,314	\$ 59,947	\$(417,367)

DEPARTMENT SUMMARY - BUSINESS SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	82,228	115,822	115,822	70,143	39,832	-75,990
5120030 - Holiday Pay	374	0	0	0	0	0
5120040 - Reduction In Force Pay	11,206	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,024	-2,024	0	-697	1,327
5140000 - Overtime	0	0	0	1	0	0
5160000 - Compensated Annual Leave	2,160	0	0	4,532	0	0
5160010 - Compensated Ann Leave Payoff	9,898	0	0	0	0	0
5160020 - Compensated Admin Leave	2,166	0	0	321	0	0
5170000 - Compensated Sick Leave	4,652	0	0	3,206	0	0
5170010 - Compensated Sick Leave Payoff	9,268	0	0	0	0	0
5210000 - Fica Taxes	8,960	8,857	8,857	5,477	3,048	-5,809
5220000 - Retirement Contributions	10,456	15,880	15,880	8,717	9,202	-6,678
5230000 - Health Insurance	13,203	20,812	20,812	16,643	2,537	-18,275
5231000 - Life Insurance	100	106	106	86	37	-69
5232000 - Dental Insurance	273	360	360	267	63	-297
5233000 - Lt Disability Insurance	135	190	190	125	66	-124
5233100 - St Disability Insurance	248	254	254	215	85	-169
5240000 - Workers' Compensation	255	267	267	180	72	-195
Personal Services:	\$155,581	\$160,524	\$160,524	\$109,912	\$54,245	-\$106,279
Operating Expenses:						
5310006 - Legal Fees	189,137	220,000	220,000	156,696	0	-220,000
5340000 - Other Contractual Services	80,000	86,000	86,000	80,000	0	-86,000
5390000 - Training	261	0	0	358	0	0
5400000 - Travel And Per Diem	1,256	5,000	5,000	1,459	1,000	-4,000
5410000 - Communications	412	400	400	366	0	-400
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,506	2,000	2,000	1,004	2,000	0
5450000 - Insurance	445	202	202	202	140	-62
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	40	0	0	0	0	0
5490501 - OH-Workers' Compensation	688	505	505	505	77	-428
5490502 - OH-Property & Liability Insurance	86	39	39	39	25	-14
5490503 - OH-Dental Insurance	114	77	77	77	20	-57
5490504 - OH-Health Insurance	570	355	355	355	75	-280
5490505 - OH-Life/AD&D, STD, LTD	138	75	75	75	15	-60
5511000 - Office Supplies	168	2,000	2,000	257	500	-1,500
5522500 - Food	0	0	0	233	0	0
5540000 - Books,pubs,subs & Memberships	3,429	6,000	6,000	4,155	500	-5,500
5541000 - Registration Fees	275	500	500	760	500	0
5550000 - Training	49	1,000	1,000	0	500	-500
Operating Expenses:	\$278,574	\$324,503	\$324,503	\$246,542	\$5,702	-\$318,801
TOTAL EXPENDITURES:	\$434,155	\$485,027	\$485,027	\$356,454	\$59,947	-\$425,080

DEPARTMENT SUMMARY – CLERK OF THE BOARD

TRENDS & ISSUES

The Clerk of the Board maintains the official records of the Osceola County Board of County Commissioners and consists of two cost centers: 1281- Recording Secretary and 1282 – Value Adjustment Board.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to adjustments to Overhead Allocations as well as Property and Liability Insurances.**

REVENUES

This office is supported by the General Fund. Service fees received for Recording Secretary Services offset any costs associated with the four Common Facilities Districts. The School Board reimburses two-thirds of the costs of the Value Adjustment Board which is below the actual costs for the services provided throughout the process.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
CLERK OF THE BOARD			
PROJECTED EXPENDITURES			
Personal Services	\$ 477,648	\$ 477,648	\$ 0
Operating Expenses	\$ 76,877	\$ 74,805	\$(2,072)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 554,525	\$ 552,453	\$(2,072)
EXPENDITURES TOTAL:	\$ 554,525	\$ 552,453	\$(2,072)

DEPARTMENT SUMMARY - CLERK OF THE BOARD

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	264,667	347,499	347,499	252,346	348,052	553
5130001 - Vacancy Factor	0	-6,080	-6,080	0	-6,090	-10
5140000 - Overtime	8	0	0	0	0	0
5150300 - Class C Meals	210	0	0	15	0	0
5160000 - Compensated Annual Leave	18,381	0	0	16,736	0	0
5160010 - Compensated Ann Leave Payoff	10,982	0	0	0	0	0
5160020 - Compensated Admin Leave	2,645	0	0	1,518	0	0
5170000 - Compensated Sick Leave	10,465	0	0	8,252	0	0
5170010 - Compensated Sick Leave Payoff	17,895	0	0	0	0	0
5210000 - Fica Taxes	23,723	26,583	26,583	19,924	26,623	40
5220000 - Retirement Contributions	28,830	31,230	31,230	24,231	32,395	1,165
5230000 - Health Insurance	53,301	68,565	68,565	54,769	72,457	3,892
5231000 - Life Insurance	363	327	327	307	326	-1
5232000 - Dental Insurance	1,371	1,721	1,721	1,468	1,922	201
5233000 - Lt Disability Insurance	486	574	574	445	574	0
5233100 - St Disability Insurance	895	764	764	801	763	-1
5240000 - Workers' Compensation	748	799	799	640	626	-173
Personal Services:	\$434,968	\$471,982	\$471,982	\$381,452	\$477,648	\$5,666
Operating Expenses:						
5310000 - Professional Services	0	2,500	2,500	0	2,500	0
5310006 - Legal Fees	8,569	13,000	13,000	5,000	13,000	0
5340000 - Other Contractual Services	18,813	31,600	31,600	20,110	31,600	0
5400000 - Travel And Per Diem	649	400	400	148	400	0
5420000 - Freight & Postage Services	49	150	150	10	150	0
5440000 - Rentals And Leases	2,551	4,800	4,800	2,057	4,800	0
5450000 - Insurance	1,625	1,316	1,316	1,316	1,139	-177
5460000 - Repair & Maintenance Svcs	412	1,000	1,000	306	1,000	0
5470000 - Printing And Binding	15	0	0	53	0	0
5490000 - Oth Current Chgs & Obligations	4,191	2,500	2,500	356	2,500	0
5490501 - OH-Workers' Compensation	1,894	2,281	2,281	2,281	1,568	-713
5490502 - OH-Property & Liability Insurance	188	254	254	254	203	-51
5490503 - OH-Dental Insurance	315	342	342	342	409	67
5490504 - OH-Health Insurance	1,567	1,610	1,610	1,610	1,519	-91
5490505 - OH-Life/AD&D, STD, LTD	381	348	348	348	317	-31
5511000 - Office Supplies	2,382	3,000	3,000	1,262	3,000	0
5520000 - Operating Supplies	284	1,200	1,200	26	1,200	0
5540000 - Books,pubs,subs & Memberships	8,350	9,000	9,000	3,482	9,000	0
5550000 - Training	2,807	600	600	90	500	-100
Operating Expenses:	\$55,043	\$75,901	\$75,901	\$39,050	\$74,805	-\$1,096
TOTAL EXPENDITURES:	\$490,010	\$547,883	\$547,883	\$420,503	\$552,453	\$4,570

DEPARTMENT SUMMARY – COMMISSION AUDITOR

TRENDS & ISSUES

The Office of Commission Auditor was established by the Osceola County Home Rule Charter and reports directly to the Board of County Commissioners. The purpose of the Office of Commission Auditor is to provide for an independent appraisal, promoting efficient and effective Charter government. This office includes the following: 1811 – Commission Auditor, 1812 – TDT Audit, & 1813 – TDT Enforcement.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments to employee selections during Open Enrollment.**
- **Operating decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**

REVENUES

This office is supported by General Fund and Transfers In of 1.5% of Tourist Development Tax revenues.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
COMMISSION AUDITOR			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,334,002	\$ 1,329,259	\$(4,743)
Operating Expenses	\$ 70,545	\$ 68,689	\$(1,856)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,404,547	\$ 1,397,948	\$(6,599)
EXPENDITURES TOTAL:	\$ 1,404,547	\$ 1,397,948	\$(6,599)

DEPARTMENT SUMMARY - COMMISSION AUDITOR

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	759,720	968,944	968,944	714,111	975,199	6,255
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-16,957	-16,957	0	-17,066	-109
5160000 - Compensated Annual Leave	41,776	0	0	29,590	0	0
5160010 - Compensated Ann Leave Payoff	5,033	0	0	0	0	0
5160020 - Compensated Admin Leave	15,941	0	0	15,745	0	0
5170000 - Compensated Sick Leave	28,083	0	0	29,449	0	0
5210000 - Fica Taxes	60,124	74,122	74,122	55,511	74,604	482
5220000 - Retirement Contributions	91,626	105,377	105,377	87,049	110,588	5,211
5230000 - Health Insurance	140,146	164,730	164,730	130,337	169,057	4,327
5231000 - Life Insurance	1,024	911	911	861	916	5
5232000 - Dental Insurance	2,824	3,384	3,384	2,802	3,780	396
5233000 - Lt Disability Insurance	1,376	1,598	1,598	1,253	1,610	12
5233100 - St Disability Insurance	2,534	2,133	2,133	2,168	2,146	13
5240000 - Workers' Compensation	3,042	3,446	3,446	2,842	3,025	-421
Personal Services:	\$1,158,648	\$1,313,088	\$1,313,088	\$1,076,217	\$1,329,259	\$16,171
Operating Expenses:						
5310000 - Professional Services	168,565	0	13,150	0	0	0
5310006 - Legal Fees	4,904	5,000	5,000	0	6,000	1,000
5400000 - Travel And Per Diem	3,325	8,770	8,770	4,348	10,408	1,638
5410000 - Communications	1,141	1,350	1,350	881	1,770	420
5420000 - Freight & Postage Services	784	1,325	1,325	512	1,500	175
5440000 - Rentals And Leases	4,788	5,110	5,110	3,288	4,303	-807
5450000 - Insurance	4,184	3,406	3,406	3,406	3,150	-256
5462000 - Rep & Maint-automotive	0	585	585	26	300	-285
5470000 - Printing And Binding	196	350	350	131	325	-25
5490000 - Oth Current Chgs & Obligations	225	0	0	0	0	0
5490501 - OH-Workers' Compensation	4,069	4,862	4,862	4,862	3,341	-1,521
5490502 - OH-Property & Liability Insurance	486	658	658	658	562	-96
5490503 - OH-Dental Insurance	676	728	728	728	871	143
5490504 - OH-Health Insurance	3,367	3,432	3,432	3,432	3,237	-195
5490505 - OH-Life/AD&D, STD, LTD	819	741	741	741	676	-65
5490509 - OH-Fleet Oversight	0	194	194	194	160	-34
5490511 - OH-Fleet Fuel	0	360	360	360	900	540
5511000 - Office Supplies	1,904	2,400	2,400	588	2,404	4
5512000 - Office Equipment	0	0	0	0	3,530	3,530
5520000 - Operating Supplies	520	1,955	1,955	60	2,137	182
5520010 - Computer Software	0	1,500	1,500	1,441	0	-1,500
5520020 - Computer Hardware, Non-Capital	1,079	900	900	0	0	-900
5521000 - Gas & Oil	462	1,350	1,350	231	1,225	-125
5522500 - Food	1,094	1,220	1,220	845	1,220	0
5540000 - Books,pubs,subs & Memberships	2,861	810	810	1,613	3,370	2,560
5550000 - Training	10,454	13,800	13,800	7,340	17,300	3,500
Operating Expenses:	\$215,901	\$60,806	\$73,956	\$35,683	\$68,689	\$7,883
TOTAL EXPENDITURES:	\$1,374,549	\$1,373,894	\$1,387,044	\$1,111,900	\$1,397,948	\$24,054

DEPARTMENT SUMMARY – COMMUNICATIONS DEPARTMENT

TRENDS & ISSUES

The Communications Department ensures that Osceola citizens are informed of services and initiatives of the Osceola County Government. The Communications Department supports 6.00 FTEs which is an increase of 1.00 FTE from the FY19 Adopted Budget due to the mid-year reallocation of the Senior Administrative Assistant position from Community Development.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the above mentioned reallocation.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
COMMUNICATIONS DEPARTMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 599,238	\$ 607,419	\$ 8,181
Operating Expenses	\$ 231,826	\$ 230,677	\$(1,149)
Capital Outlay	\$ 6,000	\$ 6,000	\$ 0
Subtotal:	\$ 837,064	\$ 844,096	\$ 7,032
EXPENDITURES TOTAL:	\$ 837,064	\$ 844,096	\$ 7,032

DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	276,717	374,921	413,298	265,543	458,238	83,317
5130000 - Other Salaries & Wages	0	0	0	1,269	0	0
5130001 - Vacancy Factor	0	-6,561	-7,233	0	-8,019	-1,458
5150300 - Class C Meals	28	0	0	26	0	0
5160000 - Compensated Annual Leave	12,429	0	0	12,952	0	0
5160010 - Compensated Ann Leave Payoff	927	0	0	10,925	0	0
5160020 - Compensated Admin Leave	6,276	0	0	5,399	0	0
5170000 - Compensated Sick Leave	3,077	0	0	5,137	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,175	0	0
5210000 - Fica Taxes	21,927	28,682	31,617	22,801	35,054	6,372
5220000 - Retirement Contributions	23,955	30,968	34,138	24,868	38,812	7,844
5230000 - Health Insurance	52,495	63,076	83,237	42,541	78,479	15,403
5231000 - Life Insurance	366	353	396	317	429	76
5232000 - Dental Insurance	1,246	1,402	1,628	1,098	1,838	436
5233000 - Lt Disability Insurance	492	619	682	462	755	136
5233100 - St Disability Insurance	909	825	942	836	1,009	184
5240000 - Workers' Compensation	688	862	950	712	824	-38
Personal Services:	\$401,532	\$495,147	\$559,655	\$403,060	\$607,419	\$112,272
Operating Expenses:						
5310000 - Professional Services	0	0	100,000	99,542	100,000	100,000
5340000 - Other Contractual Services	0	25,000	25,000	26,862	25,000	0
5400000 - Travel And Per Diem	2,929	2,000	2,000	554	2,000	0
5410000 - Communications	2,455	2,000	2,000	1,931	2,000	0
5420000 - Freight & Postage Services	16	325	325	21	325	0
5450000 - Insurance	1,737	1,627	1,627	1,627	1,807	180
5462000 - Rep & Maint-automotive	482	600	600	0	600	0
5470000 - Printing And Binding	5,981	3,000	3,000	4,291	3,000	0
5480000 - Promotional Activities	4,153	5,000	5,000	3,487	5,000	0
5486000 - Promotional-Public Relat Prog	0	0	0	0	30,000	30,000
5490000 - Oth Current Chgs & Obligations	8,188	12,000	12,000	24,432	17,000	5,000
5490008 - Oth Curr Chgs. Special Event	16,205	20,000	20,000	6,869	20,000	0
5490501 - OH-Workers' Compensation	1,565	1,870	1,870	1,870	1,542	-328
5490502 - OH-Property & Liability Insurance	167	314	314	314	323	9
5490503 - OH-Dental Insurance	260	280	280	280	402	122
5490504 - OH-Health Insurance	1,295	1,320	1,320	1,320	1,494	174
5490505 - OH-Life/AD&D, STD, LTD	315	285	285	285	312	27
5490509 - OH-Fleet Oversight	0	97	97	97	80	-17
5490511 - OH-Fleet Fuel	0	180	180	180	450	270
5511000 - Office Supplies	1,208	1,300	1,300	1,961	1,300	0
5520000 - Operating Supplies	7,365	4,000	4,000	5,091	4,000	0
5520010 - Computer Software	994	2,600	2,600	861	2,600	0
5521000 - Gas & Oil	68	592	592	73	592	0
5522500 - Food	279	1,000	1,000	555	1,000	0
5540000 - Books,pubs,subs & Memberships	4,530	7,850	7,135	5,478	7,850	0
5550000 - Training	240	2,000	2,000	427	2,000	0
Operating Expenses:	\$60,433	\$95,240	\$194,525	\$188,409	\$230,677	\$135,437
Capital Outlay:						

DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5644000 - Office Equipment Capital	0	6,000	6,715	0	6,000	0
Capital Outlay:	\$0	\$6,000	\$6,715	\$0	\$6,000	\$0
TOTAL EXPENDITURES:	\$461,966	\$596,387	\$760,895	\$591,469	\$844,096	\$247,709

DEPARTMENT SUMMARY- COMMUNITY DEVELOPMENT

TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: The Roadway Bank (1404), Farm & City Days (1410), Soil and Water Conservation (1413), Cooperative Extension Services (1414), Passive Parks (1416), Community Centers (1419), Impact Fee Coordination (1427), Development Review (1453), Planning and Zoning (1454), Tree Bank (1455), Current Planning (1456), Community Development Administration (1457), Customer Care Administration (1458), Shingle Creek Perpetual Maintenance (2551), Split Oak & Lake Lizzie (7241), Holopaw Conservation Area (7295), Poinciana Scrub (7465), and Heritage Park (7503).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee Plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**

REVENUES

This Department generates revenues for Impact Fee Coordination which are based on School Impact Fees and Mobility Fees. Development Review and Planning & Zoning receive revenues from numerous permit, registration, application and code violation fees. Parks revenues are derived from the rental of park amenities such as pavilions.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
COMMUNITY DEVELOPMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 7,700,171	\$ 7,675,670	\$(24,501)
Operating Expenses	\$ 4,458,300	\$ 4,428,124	\$(30,176)
Capital Outlay	\$ 87,500	\$ 87,500	\$ 0
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 12,245,971	\$ 12,191,294	\$(54,677)
Reserves - Capital	\$ 306,491	\$ 306,491	\$ 0
EXPENDITURES TOTAL:	\$ 12,552,462	\$ 12,497,785	\$(54,677)

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	4,109,796	5,388,812	5,239,812	3,799,085	5,516,145	127,333
5120002 - Disaster Relief	411	0	0	0	0	0
5130000 - Other Salaries & Wages	1,290	0	0	0	0	0
5130001 - Vacancy Factor	0	-94,518	-94,518	0	-96,748	-2,230
5140000 - Overtime	24,695	12,005	12,005	23,404	12,005	0
5140002 - Overtime- Code Enforcement	2,900	0	0	2,305	0	0
5150300 - Class C Meals	390	0	0	251	0	0
5160000 - Compensated Annual Leave	255,581	0	0	256,641	0	0
5160010 - Compensated Ann Leave Payoff	28,346	0	0	10,873	0	0
5160020 - Compensated Admin Leave	59,210	0	0	54,471	0	0
5170000 - Compensated Sick Leave	187,121	0	0	171,759	0	0
5170010 - Compensated Sick Leave Payoff	14,341	0	0	38,347	0	0
5170020 - Sick Bank Leave	0	0	0	5,818	0	0
5210000 - Fica Taxes	344,090	413,166	413,166	321,894	422,912	9,746
5220000 - Retirement Contributions	417,947	498,994	498,994	402,380	512,264	13,270
5230000 - Health Insurance	880,726	1,055,920	1,055,920	821,046	1,189,412	133,492
5231000 - Life Insurance	5,605	5,086	5,086	4,700	5,201	115
5232000 - Dental Insurance	21,597	26,870	26,870	21,534	29,230	2,360
5233000 - Lt Disability Insurance	7,521	8,913	8,913	6,827	9,123	210
5233100 - St Disability Insurance	13,863	11,885	11,885	12,215	12,161	276
5240000 - Workers' Compensation	35,394	70,158	70,158	56,349	63,965	-6,193
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
Personal Services:	\$6,410,824	\$7,397,291	\$7,248,291	\$6,013,199	\$7,675,670	\$278,379
Operating Expenses:						
5310000 - Professional Services	543,670	850,000	1,332,848	405,366	830,000	-20,000
5310006 - Legal Fees	13,445	29,000	29,000	8,517	29,000	0
5312000 - Tax Collector Fees	9,220	10,955	10,955	1,960	10,955	0
5340000 - Other Contractual Services	577,735	873,398	876,248	535,026	872,575	-823
5340007 - Other Contractual Services-Penn Cr	12,626	29,070	29,070	7,347	29,070	0
5400000 - Travel And Per Diem	22,108	44,530	44,530	11,948	40,302	-4,228
5410000 - Communications	36,743	43,149	43,149	31,171	43,675	526
5420000 - Freight & Postage Services	18,002	16,915	16,915	15,636	19,815	2,900
5430000 - Utility Services	31,945	140,233	140,233	129,278	138,623	-1,610
5440000 - Rentals And Leases	35,763	46,635	46,635	32,644	50,042	3,407
5450000 - Insurance	43,643	90,443	90,443	90,443	93,519	3,076
5450502 - Insurance Claims - Prop & Casualty	0	52,144	52,144	52,144	0	-52,144
5460000 - Repair & Maintenance Svcs	257,498	844,187	844,647	246,355	866,759	22,572
5462000 - Rep & Maint-automotive	22,034	61,900	61,900	44,713	63,300	1,400
5470000 - Printing And Binding	8,148	11,183	11,183	4,552	9,398	-1,785
5480000 - Promotional Activities	39	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	33,187	861,532	883,205	7,851	797,350	-64,182
5490011 - Cash over/shorts	0	0	0	0	0	0
5490400 - Bad Debt	0	0	0	50	0	0
5490500 - Reimbursement Of Py Revenue	26,365	0	0	575	0	0
5490501 - OH-Workers' Compensation	26,892	37,045	37,045	37,045	25,715	-11,330
5490502 - OH-Property & Liability Insurance	4,169	17,592	17,592	17,592	16,658	-934
5490503 - OH-Dental Insurance	5,289	5,547	5,547	5,547	6,705	1,158
5490504 - OH-Health Insurance	25,334	26,149	26,149	26,149	24,912	-1,237

DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490505 – OH-Life/AD&D, STD, LTD	5,994	5,741	5,741	5,741	5,292	-449
5490509 - OH-Fleet Oversight	0	5,820	5,820	5,820	8,320	2,500
5490511 - OH-Fleet Fuel	0	10,800	10,800	10,800	46,800	36,000
5511000 - Office Supplies	18,030	21,813	21,813	13,256	21,993	180
5512000 - Office Equipment	9,574	9,000	9,000	3,158	14,000	5,000
5520000 - Operating Supplies	24,447	73,995	74,684	35,412	91,644	17,649
5520010 - Computer Software	3,234	9,778	9,646	23,086	3,270	-6,508
5520020 - Computer Hardware, Non-Capital	8,358	1,608	4,908	4,895	0	-1,608
5520021 - Computer Hardware, Operating	4,648	2,150	2,150	2,986	0	-2,150
5521000 - Gas & Oil	51,024	93,287	93,287	62,721	102,898	9,611
5522000 - Chemicals	3,148	26,500	26,500	13,059	26,500	0
5522500 - Food	695	2,793	2,793	1,024	2,000	-793
5525000 - Tools	2,522	11,750	11,750	4,386	11,750	0
5526000 - Clothing	179	1,183	1,183	0	1,183	0
5540000 - Books,pubs,subs & Memberships	80,100	85,529	85,529	80,945	87,412	1,883
5541000 - Registration Fees	881	3,600	3,600	0	3,600	0
5550000 - Training	10,725	37,237	37,237	13,664	33,089	-4,148
Operating Expenses:	\$1,977,415	\$4,494,191	\$5,005,879	\$1,992,863	\$4,428,124	-\$66,067
Capital Outlay:						
5630000 - Improv Other Than Bldgs	0	24,900	32,095	0	30,000	5,100
5640000 - Machinery & Equipment	0	29,800	31,872	28,627	51,500	21,700
5640020 - Computer Hardware, Capital	3,973	3,300	4,125	0	0	-3,300
5650000 - Construction In Progress	414,505	0	0	0	0	0
5680010 - Computer Software, Capital	0	7,400	7,532	0	6,000	-1,400
Capital Outlay:	\$418,478	\$65,400	\$75,624	\$28,627	\$87,500	\$22,100
Grants and Aids:						
5821000 - Aids Private Organization-cap	0	16,987	16,987	0	0	-16,987
Grants and Aids:	\$0	\$16,987	\$16,987	\$0	\$0	-\$16,987
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	846,495	1,044,327	0	306,491	-540,004
Reserves - Capital:	\$0	\$846,495	\$1,044,327	\$0	\$306,491	-\$540,004
TOTAL EXPENDITURES:	\$8,806,716	\$12,820,364	\$13,391,108	\$8,034,689	\$12,497,785	-\$322,579

DEPARTMENT SUMMARY - CONSTITUTIONALS

TRENDS & ISSUES

The General Fund supports the operations of the Constitutional Offices, to include the Supervisor of Elections, the Tax Collector, the Property Appraiser and the Sheriff, with minimal funding provided to the Clerk of the Circuit Court.

Changes between the Recommended and Tentative Budgets for the Clerk of the Circuit Court reflect adjustments to Property & Liability Insurances and associated Overhead allocation.

- **Clerk of the Circuit Court:** This Office submits their budget request to the State. Operating expenditures associated with this office pertain to property and liability insurances, associated overhead and building maintenance in the amount of \$395,921 for FY20.

Changes between the Recommended and Tentative Budgets for the Property Appraiser reflect adjustments to Property & Liability Insurances and associated Overhead allocation.

- **Property Appraiser:** This Office is funded by the General Fund as well as other funds to which Ad Valorem is assessed. Of the total submitted budget request (\$7,270,525), \$6,485,240 is allocated to the General Fund and is included in the Recommended Budget. The total submitted is 2.8% higher than the FY 19 approved budget. Personal Services request does not include any new positions or salary increases. However, in anticipation of a County approved salary increase, a 3% COLA increase has been added in the operating contingencies appropriation line. Operating increased by 27.2% primarily due to costs associated with aerial photos and a funding request for a replacement backup system. Reserves decreased 64.7% as costs for aerial photos and a replacement backup system were budgeted in contingency in FY19, but for FY20 these costs have been appropriated to Operating. Also, included in the General Fund are expenses which are not considered in their submitted budget which are costs associated with Property & Liability Insurances, overhead, TRIM postage and building maintenance. Considering these items not included in their submitted budget, overall funding provided from the General Fund represents a 3.0% increase over the FY19 Adopted Budget for a total FY20 General Fund budget of \$6,805,917.

Changes between the Recommended and Tentative Budgets for the Sheriff reflect adjustments to Property & Liability Insurances and associated Overhead allocation.

- **Sheriff's Office:** submitted budget request of \$76,657,682 which represents an overall increase of 5.5% over the FY19 Adopted Budget. Personal Services represents an increase of 6.3% over FY19 Adopted which includes a request for 11 new full-time positions (2 School Resource Officers which are only for 2 months, 1 Deputy which will be grant funded and not included in the County budget request, and 8 Civilian support positions), as well as, 6 part-time positions for School Crossing Guards. Personal Services also includes a 3.5% pay adjustment. In addition, to the SO's specific budget requests, the County also provides for other costs associated with Property & Liability Insurances, overhead, building maintenance, and intergovernmental radio communication. Overall, the FY20 General Fund budget totals \$79,235,194.

Changes between the Recommended and Tentative Budgets for the Supervisor of Election reflect adjustments to Property & Liability Insurances and associated Overhead allocation.

- **Supervisor of Election's:** For FY20, the SOE submitted a budget request of \$4,146,192, which includes a contingency request of \$10,000 and reflects an increase of 23.22% over the FY19 Adopted Budget. Personal

Services increased 9.61% or \$196,967 due to including temporary election workers due to primary and general elections which includes the Presidential election and reflects a 3.0% pay adjustment. Operating also increased as a result of the Elections by 42.57% or \$523,352. Capital Outlay request of \$135,820 provides funding for replacement of aging IT infrastructure. Also included are funds, which are not a part of their submitted budget, for costs associated with Property & Liability Insurances, associated Overhead, as well building maintenance. The overall FY20 Budget totals \$4,316,774.

Changes between the Recommended and Tentative Budgets for the Tax Collector reflect adjustments to Tax Collector fees, Property & Liability Insurances, associated Overhead allocation, and building maintenance.

- **Tax Collector:** The Tax Collector participates in the Management of the executive branch of state government, which includes the Fish and Wildlife Conservation Commission, Department of Highway Safety & Motor Vehicles, Department of Agriculture, Vital Statistics and Department of Revenue. This office is also responsible for the collection of other taxes by special levying districts. The Tax Collector receives fees for providing a variety of services and historically has returned unused fees to the County. As an independent constitutional officer elected by the voters of Osceola County, the Tax Collector submitted a budget request for FY20 to the Florida Department of Revenue of \$10,950,220, which represents an overall increase of 2.7% over the FY19 Budget. Specific to the General Fund, the request was \$7,941,614. Also included in the General Fund are expenses related to insurances, postage and intergovernmental radio. Overall, however, the Tax Collector's Personnel Services increased 4.4% (1.9% represented salary increases for full time employees), or \$388,237 over the FY19 Budget. Operating Expenses decreased by .37% or \$6,388. Capital Outlay also decreased by 89.98%, or \$89,797. Operating includes funding for Rentals and Leases for office space at the BVL and Poinciana locations. The office continues to have additional services added by the State which are managed with as little increase as possible. Last year, the issuance of concealed weapons permits and Florida birth certificates were added as new services. In FY20 the Tax Collector will assume responsibility for clearing toll violations, collecting \$1.00 for each clearance.

REVENUES

The Constitutionals are primarily supported by the General Fund; however, with the exception of the Clerk of Courts and the Supervisor of Elections, the remaining entities are also funded by various Special Revenue Funds.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
CLERK OF THE CIRCUIT COURT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 39,224	\$ 42,036	\$ 2,812
Subtotal:	\$ 39,224	\$ 42,036	\$ 2,812
EXPENDITURES TOTAL:	\$ 39,224	\$ 42,036	\$ 2,812

DEPARTMENT SUMMARY - CLERK OF THE CIRCUIT COURT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	52,066	37,647	37,647	37,647	35,669	-1,978
5490502 - OH-Property & Liability Insurance	6,035	7,266	7,266	7,266	6,367	-899
Operating Expenses:	\$58,101	\$44,913	\$44,913	\$44,913	\$42,036	-\$2,877
TOTAL EXPENDITURES:	\$58,101	\$44,913	\$44,913	\$44,913	\$42,036	-\$2,877

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
SUPERVISOR OF ELECTIONS			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 11,356	\$ 11,414	\$ 58
Subtotal:	\$ 11,356	\$ 11,414	\$ 58
Transfers Out	\$ 4,136,192	\$ 4,136,192	\$ 0
Reserves - Assigned	\$ 10,000	\$ 10,000	\$ 0
EXPENDITURES TOTAL:	\$ 4,157,548	\$ 4,157,606	\$ 58

DEPARTMENT SUMMARY - SUPERVISOR OF ELECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	13,785	8,912	8,912	8,912	9,685	773
5490502 - OH-Property & Liability Insurance	1,598	1,720	1,720	1,720	1,729	9
Operating Expenses:	\$15,383	\$10,632	\$10,632	\$10,632	\$11,414	\$782
Transfers Out:						
5910702 - Transfers Out-Supr Elections	3,015,531	3,354,910	3,354,910	3,110,912	4,136,192	781,282
Transfers Out:	\$3,015,531	\$3,354,910	\$3,354,910	\$3,110,912	\$4,136,192	\$781,282
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
Reserves - Assigned:	\$0	\$10,000	\$10,000	\$0	\$10,000	\$0
TOTAL EXPENDITURES:	\$3,030,914	\$3,375,542	\$3,375,542	\$3,121,544	\$4,157,606	\$782,064

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
TAX COLLECTOR			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 8,229,859	\$ 8,012,852	\$(217,007)
Subtotal:	\$ 8,229,859	\$ 8,012,852	\$(217,007)
Transfers Out	\$ 16,402	\$ 16,402	\$ 0
EXPENDITURES TOTAL:	\$ 8,246,261	\$ 8,029,254	\$(217,007)

DEPARTMENT SUMMARY - TAX COLLECTOR

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	6,175,691	8,063,442	8,063,442	6,719,825	7,930,659	-132,783
5340000 - Other Contractual Services	7,839	85,420	85,420	0	0	-85,420
5420000 - Freight & Postage Services	46,000	50,000	50,000	46,000	50,000	0
5450000 - Insurance	36,038	33,010	33,010	33,010	27,317	-5,693
5490502 - OH-Property & Liability Insurance	4,177	6,371	6,371	6,371	4,876	-1,495
Operating Expenses:	\$6,269,746	\$8,238,243	\$8,238,243	\$6,805,206	\$8,012,852	-\$225,391
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	15,772	14,074	14,074	14,074	16,402	2,328
Transfers Out:	\$15,772	\$14,074	\$14,074	\$14,074	\$16,402	\$2,328
TOTAL EXPENDITURES:	\$6,285,518	\$8,252,317	\$8,252,317	\$6,819,280	\$8,029,254	-\$223,063

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
PROPERTY APPRAISER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 147,633	\$ 147,668	\$ 35
Subtotal:	\$ 147,633	\$ 147,668	\$ 35
Transfers Out	\$ 6,485,240	\$ 6,485,240	\$ 0
EXPENDITURES TOTAL:	\$ 6,632,873	\$ 6,632,908	\$ 35

DEPARTMENT SUMMARY - PROPERTY APPRAISER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	1,507	0	0	0	0	0
5420000 - Freight & Postage Services	108,313	125,000	125,000	65,000	130,000	5,000
5450000 - Insurance	19,134	15,917	15,917	15,917	14,992	-925
5490502 - OH-Property & Liability Insurance	2,218	3,072	3,072	3,072	2,676	-396
Operating Expenses:	\$131,172	\$143,989	\$143,989	\$83,989	\$147,668	\$3,679
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	15,626	0	0	0	0	0
5910704 - Transfers out-Property Appr	5,949,327	6,299,072	6,312,018	6,312,019	6,485,240	186,168
Transfers Out:	\$5,964,953	\$6,299,072	\$6,312,018	\$6,312,019	\$6,485,240	\$186,168
TOTAL EXPENDITURES:	\$6,096,125	\$6,443,061	\$6,456,007	\$6,396,008	\$6,632,908	\$189,847

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
SHERIFF			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 494,311	\$ 507,950	\$ 13,639
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 494,311	\$ 507,950	\$ 13,639
Transfers Out	\$ 77,351,814	\$ 77,351,814	\$ 0
EXPENDITURES TOTAL:	\$ 77,846,125	\$ 77,859,764	\$ 13,639

DEPARTMENT SUMMARY - SHERIFF

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5450000 - Insurance	1,208,913	999,972	999,972	999,972	431,013	-568,959
5450502 - Insurance Claims - Prop & Casualty	476,676	0	0	0	0	0
5490502 - OH-Property & Liability Insurance	140,117	193,001	193,001	193,001	76,937	-116,064
Operating Expenses:	\$1,825,706	\$1,192,973	\$1,192,973	\$1,192,973	\$507,950	-\$685,023
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	197,735	471,710	471,710	471,710	694,132	222,422
5910705 - Transfers out-Sheriff	66,921,662	72,654,147	72,654,147	72,452,112	76,657,682	4,003,535
Transfers Out:	\$67,119,397	\$73,125,857	\$73,125,857	\$72,923,822	\$77,351,814	\$4,225,957
TOTAL EXPENDITURES:	\$68,945,103	\$74,318,830	\$74,318,830	\$74,116,795	\$77,859,764	\$3,540,934

DEPARTMENT SUMMARY – CORRECTIONS

TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Corrections mission is to provide a safe, secure and human environment for the public, staff and those requiring detention or supervision in Osceola County. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118), Courthouse Security (2161) and Public Safety Projects (2100).

Changes between the Recommended and Tentative Budgets included:

- **Personal Services increased primarily due to employee Plan selections during Open Enrollment as well as an adjustment due to next year being a leap year (additional day) and this service is a 24/7 operation.**
- **Operating Expenditures increased for the Armor Contract and adjustments to Property & Liability Insurances and Overhead.**
- **Capital Outlay increased due the inclusion of the Security Cameras Phase 4 project and moving the Jail Encapsulation Phase 3 project to FY21.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
CORRECTIONS			
PROJECTED EXPENDITURES			
Personal Services	\$ 31,061,467	\$ 31,161,744	\$ 100,277
Operating Expenses	\$ 11,845,621	\$ 12,240,812	\$ 395,191
Capital Outlay	\$ 255,763	\$ 384,763	\$ 129,000
Grants and Aids	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 43,162,851	\$ 43,787,319	\$ 624,468
Transfers Out	\$ 0	\$ 0	\$ 0
EXPENDITURES TOTAL:	\$ 43,162,851	\$ 43,787,319	\$ 624,468

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	16,398,858	18,464,818	18,445,818	14,706,784	19,440,998	976,180
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-331,967	-331,967	0	-349,064	-17,097
5140000 - Overtime	1,844,877	507,500	507,500	2,098,650	508,000	500
5150010 - Uniform Allowance	0	0	0	63,300	75,000	75,000
5150020 - FTO Training	19,175	19,000	19,000	21,475	19,000	0
5150035 - Educ Incentive Corrections	94,081	91,208	91,208	79,298	91,572	364
5150300 - Class C Meals	0	0	0	265	0	0
5160000 - Compensated Annual Leave	964,893	0	0	825,362	0	0
5160010 - Compensated Ann Leave Payoff	72,345	0	0	65,280	0	0
5160020 - Compensated Admin Leave	29,291	0	0	25,575	0	0
5170000 - Compensated Sick Leave	690,704	0	0	586,334	0	0
5170010 - Compensated Sick Leave Payoff	55,874	0	0	25,586	0	0
5210000 - Fica Taxes	1,483,033	1,451,311	1,451,311	1,358,792	1,525,993	74,682
5220000 - Retirement Contributions	3,733,598	3,526,085	3,526,085	3,574,302	3,873,206	347,121
5230000 - Health Insurance	3,956,947	4,081,468	4,081,468	3,270,545	4,862,897	781,429
5231000 - Life Insurance	20,814	17,864	17,864	16,573	18,742	878
5232000 - Dental Insurance	97,395	104,066	104,066	84,356	117,146	13,080
5233000 - Lt Disability Insurance	27,866	31,347	31,347	24,036	32,959	1,612
5233100 - St Disability Insurance	51,413	41,002	41,002	43,458	43,141	2,139
5240000 - Workers' Compensation	773,217	762,076	762,076	712,654	719,405	-42,671
5250000 - Unemployment Compensation	2,266	0	0	275	0	0
Personal Services:	\$30,316,648	\$28,948,527	\$28,929,527	\$27,582,901	\$31,161,744	\$2,213,217
Operating Expenses:						
5310000 - Professional Services	4,576,012	4,742,704	4,719,204	3,879,648	5,154,317	411,613
5310006 - Legal Fees	25,438	40,000	31,800	1,733	40,000	0
5314000 - Medical Svcs	2,424	3,000	3,000	0	3,000	0
5340000 - Other Contractual Services	2,860,916	3,590,699	3,579,413	2,578,235	3,650,256	59,557
5340002 - Other Contr Svcs Pre Booking	1,650,189	780,000	780,000	1,128,171	780,000	0
5400000 - Travel And Per Diem	35,189	32,000	32,000	31,730	42,000	10,000
5410000 - Communications	33,722	36,320	36,320	23,405	36,320	0
5420000 - Freight & Postage Services	10,523	10,600	10,600	8,713	11,400	800
5430000 - Utility Services	2,591	3,000	3,000	3,169	3,749	749
5440000 - Rentals And Leases	16,287	18,600	18,600	18,336	25,973	7,373
5450000 - Insurance	622,489	788,225	788,225	788,225	1,073,425	285,200
5450502 - Insurance Claims - Prop & Casualty	248,856	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	67,321	98,925	94,175	74,967	99,825	900
5462000 - Rep & Maint-automotive	26,113	24,000	24,000	30,551	24,000	0
5470000 - Printing And Binding	46,085	26,300	26,300	33,239	32,800	6,500
5490000 - Oth Current Chgs & Obligations	108	0	0	600	0	0
5490400 - Bad Debt	0	0	0	8	0	0
5490500 - Reimbursement Of Py Revenue	91	0	0	0	0	0
5490501 - OH-Workers' Compensation	118,940	142,494	142,494	142,494	101,173	-41,321
5490502 - OH-Property & Liability Insurance	92,823	152,132	152,132	152,132	191,610	39,478
5490503 - OH-Dental Insurance	19,760	21,336	21,336	21,336	26,376	5,040
5490504 - OH-Health Insurance	98,420	100,584	100,584	100,584	98,024	-2,560
5490505 - OH-Life/AD&D, STD, LTD	23,940	21,831	21,831	21,831	20,679	-1,152
5490509 - OH-Fleet Oversight	0	3,104	3,104	3,104	2,480	-624

DEPARTMENT SUMMARY - CORRECTIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490511 - OH-Fleet Fuel	0	5,760	5,760	5,760	13,950	8,190
5511000 - Office Supplies	117,553	112,200	112,200	104,848	114,200	2,000
5512000 - Office Equipment	40,185	20,370	20,370	36,902	69,083	48,713
5520000 - Operating Supplies	134,699	130,345	128,130	102,233	156,275	25,930
5520010 - Computer Software	60	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	4,742	0	0	19,691	5,000	5,000
5520021 - Computer Hardware, Operating	0	0	0	2,322	0	0
5520200 - Ammunition	25,344	25,000	25,000	21,358	25,000	0
5521000 - Gas & Oil	59,407	51,176	51,176	43,076	51,176	0
5522000 - Chemicals	113,000	110,000	129,000	95,233	130,000	20,000
5524000 - Oper Supp-miscellaneous	252,203	317,000	317,000	240,628	317,000	0
5526000 - Clothing	87,507	117,800	117,800	82,208	127,800	10,000
5540000 - Books,pubs,subs & Memberships	11,678	13,675	13,675	10,804	14,175	500
5541000 - Registration Fees	26,788	36,600	36,600	14,871	46,600	10,000
5551001 - Reimbursements LSSI	-155,014	-246,854	-246,854	-80,824	-246,854	0
Operating Expenses:	\$11,296,388	\$11,328,926	\$11,297,975	\$9,741,320	\$12,240,812	\$911,886
Capital Outlay:						
5640000 - Machinery & Equipment	9,812	13,063	66,942	22,224	81,463	68,400
5640020 - Computer Hardware, Capital	0	3,400	11,705	11,582	5,000	1,600
5650000 - Construction In Progress	364,912	1,565,350	1,357,703	532,546	298,300	-1,267,050
5670000 - Works of Arts/Collections	0	0	3,500	3,500	0	0
Capital Outlay:	\$374,724	\$1,581,813	\$1,439,850	\$569,853	\$384,763	-\$1,197,050
TOTAL EXPENDITURES:	\$41,987,760	\$41,859,266	\$41,667,352	\$37,894,074	\$43,787,319	\$1,928,053

DEPARTMENT SUMMARY – COUNTY ATTORNEY

TRENDS & ISSUES

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

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**

REVENUES

This office is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
COUNTY ATTORNEY			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,040,412	\$ 1,040,412	\$ 0
Operating Expenses	\$ 592,378	\$ 591,116	\$(1,262)
Subtotal:	\$ 1,632,790	\$ 1,631,528	\$(1,262)
EXPENDITURES TOTAL:	\$ 1,632,790	\$ 1,631,528	\$(1,262)

DEPARTMENT SUMMARY - COUNTY ATTORNEY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	599,672	697,823	697,823	523,503	718,732	20,909
5122000 - Car Allowance	5,400	5,400	5,400	4,500	5,400	0
5130001 - Vacancy Factor	0	-12,212	-12,212	0	-12,577	-365
5150300 - Class C Meals	41	0	0	16	0	0
5160000 - Compensated Annual Leave	41,386	0	0	37,087	0	0
5160020 - Compensated Admin Leave	10,830	0	0	11,206	0	0
5170000 - Compensated Sick Leave	25,610	0	0	18,649	0	0
5210000 - Fica Taxes	46,612	53,382	53,382	40,953	54,980	1,598
5220000 - Retirement Contributions	129,141	138,528	138,528	118,055	150,199	11,671
5230000 - Health Insurance	107,822	105,973	105,973	89,669	116,998	11,025
5231000 - Life Insurance	827	657	657	648	676	19
5232000 - Dental Insurance	2,007	2,030	2,030	1,699	2,205	175
5233000 - Lt Disability Insurance	1,107	1,153	1,153	931	1,185	32
5233100 - St Disability Insurance	2,047	1,481	1,481	1,496	1,514	33
5240000 - Workers' Compensation	1,310	1,228	1,228	1,038	1,100	-128
Personal Services:	\$973,812	\$995,443	\$995,443	\$849,449	\$1,040,412	\$44,969
Operating Expenses:						
5310000 - Professional Services	3,000	0	0	1,000	0	0
5310006 - Legal Fees	239,670	350,000	350,000	334,809	550,000	200,000
5330000 - Court Reporter Svcs	365	500	500	0	500	0
5400000 - Travel And Per Diem	6,689	6,000	6,000	4,509	7,000	1,000
5410000 - Communications	1,714	1,500	1,500	1,269	1,500	0
5420000 - Freight & Postage Services	1,133	800	800	460	1,000	200
5450000 - Insurance	2,597	2,244	2,244	2,244	2,368	124
5460000 - Repair & Maintenance Svcs	544	750	750	728	800	50
5470000 - Printing And Binding	146	200	200	53	200	0
5490000 - Oth Current Chgs & Obligations	946	750	750	93	700	-50
5490501 - OH-Workers' Compensation	2,191	2,618	2,618	2,618	1,799	-819
5490502 - OH-Property & Liability Insurance	301	433	433	433	423	-10
5490503 - OH-Dental Insurance	364	392	392	392	469	77
5490504 - OH-Health Insurance	1,813	1,848	1,848	1,848	1,743	-105
5490505 - OH-Life/AD&D, STD, LTD	441	399	399	399	364	-35
5511000 - Office Supplies	2,916	3,000	3,000	1,877	2,500	-500
5512000 - Office Equipment	0	500	500	0	250	-250
5520000 - Operating Supplies	1,488	2,000	2,000	1,506	1,500	-500
5540000 - Books,pubs,subs & Memberships	16,623	15,000	15,000	12,635	16,000	1,000
5541000 - Registration Fees	1,845	2,500	2,500	1,625	2,000	-500
Operating Expenses:	\$284,785	\$391,434	\$391,434	\$368,498	\$591,116	\$199,682
TOTAL EXPENDITURES:	\$1,258,596	\$1,386,877	\$1,386,877	\$1,217,947	\$1,631,528	\$244,651

DEPARTMENT SUMMARY – COURT ADMINISTRATION

TRENDS & ISSUES

The Court Administration Department in the General Fund consists of the following cost centers: Court Innovations (1510), Court Administration (1511), Teen Court (1515), Jury Services (1520), Drug Court (1522), Mental Health Court (1524), Juvenile Alternative Sanctions (1525), Veteran’s Court (1526), Supervised Visitations (1528), and Mediation (1542).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating increased due to adjustments to Insurance and Overhead allocations.**

REVENUES

This office is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
COURT ADMINISTRATION			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,065,531	\$ 1,077,002	\$ 11,471
Operating Expenses	\$ 983,723	\$ 991,535	\$ 7,812
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,049,254	\$ 2,068,537	\$ 19,283
EXPENDITURES TOTAL:	\$ 2,049,254	\$ 2,068,537	\$ 19,283

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	647,071	827,861	887,967	609,208	746,767	-81,094
5130000 - Other Salaries & Wages	27,595	0	0	23,361	0	0
5130001 - Vacancy Factor	0	-14,484	-14,484	0	-13,066	1,418
5140000 - Overtime	554	0	0	451	0	0
5160000 - Compensated Annual Leave	36,444	0	0	38,839	0	0
5160010 - Compensated Ann Leave Payoff	1,012	0	0	669	0	0
5160020 - Compensated Admin Leave	452	0	0	1,153	0	0
5170000 - Compensated Sick Leave	29,666	0	0	31,504	0	0
5170010 - Compensated Sick Leave Payoff	5,240	0	0	0	0	0
5210000 - Fica Taxes	54,699	63,336	63,336	51,532	57,126	-6,210
5220000 - Retirement Contributions	58,885	66,532	66,532	58,095	61,346	-5,186
5230000 - Health Insurance	197,158	223,156	223,156	192,544	215,183	-7,973
5231000 - Life Insurance	852	782	782	752	704	-78
5232000 - Dental Insurance	4,913	5,366	5,366	4,755	4,725	-641
5233000 - Lt Disability Insurance	1,138	1,369	1,369	1,092	1,234	-135
5233100 - St Disability Insurance	2,101	1,822	1,822	1,977	1,640	-182
5240000 - Workers' Compensation	1,715	1,904	1,904	1,623	1,343	-561
5250000 - Unemployment Compensation	0	0	0	3,300	0	0
Personal Services:	\$1,069,495	\$1,177,644	\$1,237,750	\$1,020,856	\$1,077,002	-\$100,642
Operating Expenses:						
5340000 - Other Contractual Services	234,919	253,945	257,723	146,254	275,200	21,255
5400000 - Travel And Per Diem	1,977	8,250	8,250	5,236	4,950	-3,300
5410000 - Communications	15,248	22,300	22,300	17,591	24,200	1,900
5420000 - Freight & Postage Services	10,399	6,350	6,350	3,503	6,150	-200
5440000 - Rentals And Leases	14,889	26,800	26,800	18,190	28,500	1,700
5450000 - Insurance	32,751	32,005	32,005	32,005	60,471	28,466
5460000 - Repair & Maintenance Svcs	13,028	15,000	15,000	19,530	43,470	28,470
5470000 - Printing And Binding	680	550	550	478	850	300
5490000 - Oth Current Chgs & Obligations	0	57,934	13,402	0	65,407	7,473
5490501 - OH-Workers' Compensation	6,137	7,707	7,707	7,707	4,525	-3,182
5490502 - OH-Property & Liability Insurance	3,796	6,180	6,180	6,180	10,795	4,615
5490503 - OH-Dental Insurance	1,017	1,154	1,154	1,154	1,180	26
5490504 - OH-Health Insurance	5,083	5,446	5,446	5,446	4,388	-1,058
5490505 - OH-Life/AD&D, STD, LTD	1,701	1,596	1,596	1,596	1,300	-296
5490900 - Other Current Charges-courts	432	403,182	532,522	0	423,829	20,647
5511000 - Office Supplies	3,722	6,325	6,325	3,105	5,375	-950
5512000 - Office Equipment	1,953	980	980	890	0	-980
5520000 - Operating Supplies	23,821	18,075	18,075	9,929	17,325	-750
5520020 - Computer Hardware, Non-Capital	3,498	1,800	1,800	1,690	5,120	3,320
5522500 - Food	1,169	1,750	1,750	1,304	2,475	725
5540000 - Books,pubs,subs & Memberships	3,150	4,005	4,005	3,086	4,455	450
5541000 - Registration Fees	2,467	3,880	3,880	4,009	1,570	-2,310
5550000 - Training	0	1,220	1,220	0	0	-1,220
Operating Expenses:	\$381,837	\$886,434	\$975,020	\$288,883	\$991,535	\$105,101
Capital Outlay:						
5640000 - Machinery & Equipment	3,485	0	0	0	0	0
Capital Outlay:	\$3,485	\$0	\$0	\$0	\$0	\$0

DEPARTMENT SUMMARY - COURT ADMINISTRATION

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$1,454,817	\$2,064,078	\$2,212,770	\$1,309,739	\$2,068,537	\$4,459

DEPARTMENT SUMMARY – EMERGENCY MANAGEMENT

TRENDS & ISSUES

The Emergency Management Office protects the citizens and visitors of Osceola County through a comprehensive system of prevention, preparation, response, recovery, and mitigation of disasters.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is supported by General Fund revenues and grants.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
EMERGENCY SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 345,575	\$ 341,844	\$(3,731)
Operating Expenses	\$ 227,011	\$ 232,341	\$ 5,330
Capital Outlay	\$ 32,355	\$ 32,355	\$ 0
Subtotal:	\$ 604,941	\$ 606,540	\$ 1,599
EXPENDITURES TOTAL:	\$ 604,941	\$ 606,540	\$ 1,599

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	227,232	253,942	253,942	194,267	257,717	3,775
5130001 - Vacancy Factor	0	-4,465	-4,465	0	-4,533	-68
5130003 - Other Salaries & Wages-Deploym	0	0	0	3,976	0	0
5140000 - Overtime	774	1,200	1,200	243	1,200	0
5160000 - Compensated Annual Leave	11,544	0	0	7,559	0	0
5160010 - Compensated Ann Leave Payoff	10,762	0	0	1,563	0	0
5160020 - Compensated Admin Leave	5,231	0	0	3,595	0	0
5170000 - Compensated Sick Leave	12,002	0	0	5,439	0	0
5170010 - Compensated Sick Leave Payoff	10,431	0	0	5,316	0	0
5210000 - Fica Taxes	20,491	19,517	19,517	16,285	19,807	290
5220000 - Retirement Contributions	21,589	21,242	21,242	17,950	21,931	689
5230000 - Health Insurance	35,877	51,813	51,813	33,481	42,786	-9,027
5231000 - Life Insurance	305	239	239	226	244	5
5232000 - Dental Insurance	1,019	1,089	1,089	644	1,228	139
5233000 - Lt Disability Insurance	410	421	421	330	427	6
5233100 - St Disability Insurance	757	562	562	596	571	9
5240000 - Workers' Compensation	639	587	587	511	466	-121
Personal Services:	\$359,062	\$346,147	\$346,147	\$291,981	\$341,844	-\$4,303
Operating Expenses:						
5310000 - Professional Services	370,045	3,746	3,746	-75,915	1,246	-2,500
5340000 - Other Contractual Services	22,897	22,375	22,375	23,935	14,635	-7,740
5400000 - Travel And Per Diem	3,037	1,750	1,750	1,848	3,000	1,250
5410000 - Communications	5,003	5,630	5,630	3,840	12,280	6,650
5420000 - Freight & Postage Services	520	875	875	237	650	-225
5430000 - Utility Services	3,585	5,400	5,400	1,115	5,400	0
5440000 - Rentals And Leases	53,814	51,214	51,214	46,704	61,791	10,577
5450000 - Insurance	8,257	9,989	9,989	9,989	13,423	3,434
5460000 - Repair & Maintenance Svcs	72,691	65,217	65,217	46,726	63,930	-1,287
5462000 - Rep & Maint-automotive	2,284	2,000	2,000	1,224	2,000	0
5470000 - Printing And Binding	98	3,000	3,000	15	3,000	0
5480000 - Promotional Activities	1,165	1,000	1,000	2,323	2,000	1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	50	0	0
5490019 - Hurricane Irma Allocation	-470,252	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,221	1,459	1,459	1,459	1,003	-456
5490502 - OH-Property & Liability Insurance	995	1,928	1,928	1,928	2,396	468
5490503 - OH-Dental Insurance	204	218	218	218	261	43
5490504 - OH-Health Insurance	1,010	1,030	1,030	1,030	970	-60
5490505 - OH-Life/AD&D, STD, LTD	308	280	280	280	256	-24
5490509 - OH-Fleet Oversight	0	582	582	582	640	58
5490511 - OH-Fleet Fuel	0	1,080	1,080	1,080	3,600	2,520
5511000 - Office Supplies	506	4,000	4,000	1,890	4,000	0
5512000 - Office Equipment	995	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	5,589	3,500	3,500	2,523	6,000	2,500
5520010 - Computer Software	1,000	8,000	13,754	6,753	1,000	-7,000
5521000 - Gas & Oil	461	3,700	3,700	2,271	2,800	-900
5521005 - Gas & Oil-Direct	2,402	3,840	3,840	2,903	3,840	0
5522500 - Food	78	0	0	270	0	0
5540000 - Books,pubs,subs & Memberships	735	205	1,248	2,063	365	160

DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	1,840	0	0	0	55	55
5550000 - Training	11,355	20,300	20,300	8,325	20,300	0
Operating Expenses:	\$101,841	\$223,818	\$230,615	\$95,664	\$232,341	\$8,523
Capital Outlay:						
5640000 - Machinery & Equipment	6,998	0	0	0	32,355	32,355
5640100 - Vehicles	23,802	0	0	0	0	0
Capital Outlay:	\$30,800	\$0	\$0	\$0	\$32,355	\$32,355
TOTAL EXPENDITURES:	\$491,704	\$569,965	\$576,762	\$387,644	\$606,540	\$36,575

DEPARTMENT SUMMARY – GENERAL GOVERNMENT

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund such as Juvenile Justice, St. Cloud, Kissimmee and Vine Street CRAs, Countywide mailroom, as well as arbitrage, litigation and consulting expenses. Grants & Aids include funding for Impact Homeless.

Changes between the Recommended and the Tentative Budgets are as follows:

- **Operating Expenses increased due to adjustments to Overhead allocations associated with grant funds (Grantors) that do not allow for these expenses to be reimbursed by their funds.**
- **Grants and Aids decreased due to reallocating the budget for Impact Homelessness to Human Services.**

REVENUES

This cost center is supported by General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
GENERAL GOVERNMENT			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 5,143,625	\$ 5,040,359	\$(103,266)
Grants and Aids	\$ 226,662	\$ 0	\$(226,662)
Subtotal:	\$ 5,370,287	\$ 5,040,359	\$(329,928)
EXPENDITURES TOTAL:	\$ 5,370,287	\$ 5,040,359	\$(329,928)

DEPARTMENT SUMMARY - GENERAL GOVERNMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	51,624	1,047,600	947,600	171,425	1,048,680	1,080
5310006 - Legal Fees	368,839	0	0	12,387	0	0
5320000 - Accounting & Auditing Svcs	260,294	262,131	262,131	234,716	262,131	0
5340000 - Other Contractual Services	166,362	170,000	170,000	214,064	170,000	0
5420000 - Freight & Postage Services	0	0	0	0	0	0
5440000 - Rentals And Leases	4,412	5,400	5,400	5,274	5,400	0
5462000 - Rep & Maint-automotive	56,085	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,385,423	3,358,020	3,356,430	2,876,496	3,475,752	117,732
5490001 - Other- Adm Costs CST	37,498	41,451	41,451	25,014	41,451	0
5490090 - Property Taxes	144	4,950	4,950	0	4,950	0
5490501 - OH-Workers' Compensation	0	3,886	3,886	3,886	6,033	2,147
5490502 - OH-Property & Liability Insurance	0	110	110	110	533	423
5490503 - OH-Dental Insurance	0	568	568	568	1,575	1,007
5490504 - OH-Health Insurance	0	2,777	2,777	2,777	5,833	3,056
5490505 - OH-Life/AD&D, STD, LTD	0	621	621	621	1,091	470
5490509 - OH-Fleet Oversight	0	1,455	1,455	1,455	2,480	1,025
5490510 - OH-Fleet Maint	3,965	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	2,700	2,700	2,700	13,950	11,250
5511000 - Office Supplies	0	500	500	321	500	0
5520000 - Operating Supplies	0	0	0	425	0	0
Operating Expenses:	\$3,334,645	\$4,902,169	\$4,800,579	\$3,552,239	\$5,040,359	\$138,190
Grants and Aids:						
5820000 - Aids To Private Organization	29,061	29,250	29,250	28,655	0	-29,250
Grants and Aids:	\$29,061	\$29,250	\$29,250	\$28,655	\$0	-\$29,250
TOTAL EXPENDITURES:	\$3,363,706	\$4,931,419	\$4,829,829	\$3,580,894	\$5,040,359	\$108,940

DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

TRENDS & ISSUES

This cost center is new for FY20 and is being established in the Tentative Budget. The purpose of this cost center is to consolidate expenses already in the County's budget in other cost centers, but are related to Government Affairs and Grants for ease of oversight. Included in this cost center are 2 FTEs; Director of Intergovernmental Affairs & Grant Acquisitions and Government Affairs Coordinator.

This cost center is new for the Tentative Budget and reflects the following adjustments:

- **Personal Services includes funding to support the above mentioned Full Time Equivalent positions which have been reallocated from other cost centers within the General Fund.**
- **Operating Expenses include funding that has been reallocated from other cost centers within the General Fund.**

REVENUES

This cost center is supported by General Fund.

This cost center is new for the Tentative Budget.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
DEPARTMENT SUMMARY - GOVERNMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 0	\$ 267,264	\$ 267,264
Operating Expenses	\$ 0	\$ 495,350	\$ 495,350
Subtotal:	\$ 0	\$ 762,614	\$ 762,614
EXPENDITURES TOTAL:	\$ 0	\$ 762,614	\$ 762,614

DEPARTMENT SUMMARY - GOVERNMENT AFFAIRS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	0	0	196,672	196,672
5122000 - Car Allowance	0	0	0	0	300	300
5130001 - Vacancy Factor	0	0	0	0	-3,441	-3,441
5210000 - Fica Taxes	0	0	0	0	15,044	15,044
5220000 - Retirement Contributions	0	0	0	0	16,658	16,658
5230000 - Health Insurance	0	0	0	0	40,104	40,104
5231000 - Life Insurance	0	0	0	0	185	185
5232000 - Dental Insurance	0	0	0	0	630	630
5233000 - Lt Disability Insurance	0	0	0	0	325	325
5233100 - St Disability Insurance	0	0	0	0	433	433
5240000 - Workers' Compensation	0	0	0	0	354	354
Personal Services:	\$0	\$0	\$0	\$0	\$267,264	\$267,264
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	179,200	179,200
5310006 - Legal Fees	0	0	0	0	220,000	220,000
5340000 - Other Contractual Services	0	0	0	0	80,000	80,000
5400000 - Travel And Per Diem	0	0	0	0	5,000	5,000
5410000 - Communications	0	0	0	0	800	800
5420000 - Freight & Postage Services	0	0	0	0	100	100
5490501 - OH-Workers' Compensation	0	0	0	0	514	514
5490503 - OH-Dental Insurance	0	0	0	0	134	134
5490504 - OH-Health Insurance	0	0	0	0	498	498
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	104	104
5511000 - Office Supplies	0	0	0	0	1,000	1,000
5540000 - Books,pubs,subs & Memberships	0	0	0	0	5,500	5,500
5541000 - Registration Fees	0	0	0	0	1,500	1,500
5550000 - Training	0	0	0	0	1,000	1,000
Operating Expenses:	\$0	\$0	\$0	\$0	\$495,350	\$495,350
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$762,614	\$762,614

DEPARTMENT SUMMARY- HUMAN RESOURCES

TRENDS & ISSUES

The Human Resources Department is comprised of Employee Benefits (1263) and Human Resources (1265). The Human Resources Department supports 13.74 FTEs which is an increase in 3.40 FTEs from the FY19 Adopted Budget due to the transfer of 2 positions reallocated from the Softball Complex and the partial reallocation of the Human Resources Supervisor. Additionally, 1 FTE was authorized in FY19 by the County Manager to address an underserved need for enhancing the County's diversity and equal employment opportunities.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased primarily due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating increased due to adjustments to Property and Liability Insurances which was partially offset by adjustments to Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
HUMAN RESOURCES			
PROJECTED EXPENDITURES			
Personal Services	\$ 860,913	\$ 921,951	\$ 61,038
Operating Expenses	\$ 338,236	\$ 361,110	\$ 22,874
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 1,199,149	\$ 1,283,061	\$ 83,912
EXPENDITURES TOTAL:	\$ 1,199,149	\$ 1,283,061	\$ 83,912

DEPARTMENT SUMMARY - HUMAN RESOURCES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	535,077	532,027	532,027	341,351	640,461	108,434
5130001 - Vacancy Factor	0	-9,312	-9,312	0	-11,225	-1,913
5140000 - Overtime	83	0	0	0	1,000	1,000
5160000 - Compensated Annual Leave	18,675	0	0	15,315	0	0
5160010 - Compensated Ann Leave Payoff	1,687	0	0	1,391	0	0
5160020 - Compensated Admin Leave	8,362	0	0	4,577	0	0
5170000 - Compensated Sick Leave	10,918	0	0	15,722	0	0
5210000 - Fica Taxes	42,190	40,703	40,703	27,437	49,075	8,372
5220000 - Retirement Contributions	58,389	50,174	50,174	37,140	61,454	11,280
5230000 - Health Insurance	119,583	125,764	125,764	84,721	173,132	47,368
5231000 - Life Insurance	683	504	504	407	603	99
5232000 - Dental Insurance	2,816	2,714	2,714	1,869	3,829	1,115
5233000 - Lt Disability Insurance	914	881	881	590	1,059	178
5233100 - St Disability Insurance	1,689	1,171	1,171	1,068	1,409	238
5240000 - Workers' Compensation	1,320	1,222	1,222	866	1,154	-68
5250000 - Unemployment Compensation	1,288	0	0	1,387	0	0
Personal Services:	\$803,674	\$745,848	\$745,848	\$533,842	\$921,951	\$176,103
Operating Expenses:						
5310000 - Professional Services	97,093	122,624	122,624	79,711	182,981	60,357
5314000 - Medical Svcs	35,664	56,396	56,396	32,859	56,396	0
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,666	2,000	2,000	1,270	2,000	0
5420000 - Freight & Postage Services	1,527	1,400	1,400	579	1,400	0
5440000 - Rentals And Leases	8,119	6,847	6,847	6,212	7,847	1,000
5450000 - Insurance	104,224	3,679	3,679	3,679	29,372	25,693
5450502 - Insurance Claims - Prop & Casualty	5,400	5,400	5,400	5,400	0	-5,400
5462000 - Rep & Maint-automotive	0	500	500	0	500	0
5470000 - Printing And Binding	670	4,178	4,178	719	4,178	0
5490000 - Oth Current Chgs & Obligations	29,503	47,250	47,250	13,547	47,250	0
5490501 - OH-Workers' Compensation	3,646	3,626	3,626	3,626	3,017	-609
5490502 - OH-Property & Liability Insurance	630	710	710	710	5,243	4,533
5490503 - OH-Dental Insurance	604	542	542	542	789	247
5490504 - OH-Health Insurance	3,017	2,562	2,562	2,562	2,925	363
5490505 - OH-Life/AD&D, STD, LTD	768	553	553	553	662	109
5490509 - OH-Fleet Oversight	0	97	97	97	0	-97
5490511 - OH-Fleet Fuel	0	180	180	180	0	-180
5511000 - Office Supplies	608	1,000	1,000	732	1,000	0
5520000 - Operating Supplies	4,737	5,500	5,500	4,027	6,500	1,000
5521000 - Gas & Oil	0	250	250	0	250	0
5522500 - Food	1,330	1,400	1,400	1,063	1,400	0
5540000 - Books,pubs,subs & Memberships	1,340	4,400	4,400	607	4,400	0
5550000 - Training	1,497	2,000	2,000	1,423	2,000	0
Operating Expenses:	\$302,042	\$274,094	\$274,094	\$160,097	\$361,110	\$87,016
TOTAL EXPENDITURES:	\$1,105,716	\$1,019,942	\$1,019,942	\$693,939	\$1,283,061	\$263,119

DEPARTMENT SUMMARY – HUMAN SERVICES

TRENDS & ISSUES

The Human Services office includes the following cost centers: 6101 – Homeless Assistance, 6141 – Veteran’s Services, 6173 – Social Services/Human Services, 6175 – Affordable Housing Mobility Fees Program, 6185 – Legal Aid, 9531 – Outside Agencies, 9641 – Health Unit and 9642 – Federally Qualified Health Care.

The Human Services and Social Services programs provide assistance to Osceola County residents, including residents without health insurance coverage and citizens who are facing economic and financial difficulties.

Legal Aid is mandated by F.S. Chapter 29.0085 requiring the County to fund legal aid services at the level of base year plus 1.5%. The expenditures for this program are partially funded by revenues collected from court-related services.

Outside Agencies is comprised of the mandated Baker Act and the Child Protection teams’ budgets. In FY20, \$1,829,177 has been budgeted in Grants and Aids for contributions to private organizations. Some entities such as the Coordinated Child Care, Help Now, Park Place, etc. are funded as specific line items while the remaining is a lump sum that will be determined by the Board as part of the Community Services Grant Process.

The Health Unit budget supports the five Osceola County Health Department locations. As required by State Statutes, Operating costs include the County’s contribution for repairs and maintenance for the buildings, insurance, and telephone services.

The FQHC is operated by Primary Care Medical Services of Poinciana which began providing primary and maternity care services to the residents of Osceola County on April 1, 2017 as a separate entity. Operating costs under this cost center include the County’s contribution for primary care services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**
- **Grants and Aids increased due to the reallocation of the budget for Impact Homelessness from a different cost center within the General Fund to Human Services (6101).**

REVENUES

With the exception of Legal Aid, Human Services is supported by General Fund revenues. Legal Aid is partially funded by revenues collected from court-related services. Revenues increased for FY20 based on current year collections.

There were no changes between the Recommended and Tentative Budgets.

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
HUMAN SERVICES			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,076,763	\$ 1,077,833	\$ 1,070
Operating Expenses	\$ 10,715,422	\$ 10,716,296	\$ 874
Capital Outlay	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 2,099,177	\$ 2,325,839	\$ 226,662
Subtotal:	\$ 13,891,362	\$ 14,119,968	\$ 228,606
EXPENDITURES TOTAL:	\$ 13,891,362	\$ 14,119,968	\$ 228,606

DEPARTMENT SUMMARY - HUMAN SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	616,424	792,472	792,472	537,499	785,118	-7,354
5130001 - Vacancy Factor	0	-13,866	-13,866	0	-13,748	118
5140000 - Overtime	2,638	0	0	238	500	500
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	34,343	0	0	29,688	0	0
5160010 - Compensated Ann Leave Payoff	4,566	0	0	1,804	0	0
5160020 - Compensated Admin Leave	6,977	0	0	4,332	0	0
5170000 - Compensated Sick Leave	21,282	0	0	22,643	0	0
5210000 - Fica Taxes	50,228	60,625	60,625	44,036	60,098	-527
5220000 - Retirement Contributions	73,285	87,356	87,356	67,398	90,687	3,331
5230000 - Health Insurance	140,120	170,100	170,100	95,074	143,712	-26,388
5231000 - Life Insurance	780	747	747	628	738	-9
5232000 - Dental Insurance	3,169	3,387	3,387	2,552	3,954	567
5233000 - Lt Disability Insurance	1,046	1,310	1,310	911	1,298	-12
5233100 - St Disability Insurance	1,931	1,742	1,742	1,650	1,728	-14
5240000 - Workers' Compensation	4,005	4,923	4,923	3,473	3,748	-1,175
5250000 - Unemployment Compensation	0	0	0	177	0	0
Personal Services:	\$960,793	\$1,108,796	\$1,108,796	\$812,118	\$1,077,833	-\$30,963
Operating Expenses:						
5310000 - Professional Services	39,950	45,000	45,000	30,683	65,000	20,000
5314000 - Medical Svcs	6,123,833	6,928,502	6,928,502	6,431,616	7,459,786	531,284
5314002 - Medical Svcs HCRA	18,754	74,000	74,000	13,462	74,000	0
5340000 - Other Contractual Services	1,557,220	1,348,541	1,348,541	1,151,438	1,609,193	260,652
5400000 - Travel And Per Diem	9,956	6,200	6,200	2,680	6,500	300
5410000 - Communications	169,183	169,619	169,619	101,701	169,619	0
5420000 - Freight & Postage Services	2,167	3,000	3,000	1,850	3,000	0
5430000 - Utility Services	1,011	0	0	0	0	0
5440000 - Rentals And Leases	4,635	57,697	57,697	28,095	55,197	-2,500
5450000 - Insurance	19,920	19,098	19,098	19,098	21,014	1,916
5460000 - Repair & Maintenance Svcs	0	3,350	3,350	750	2,250	-1,100
5462000 - Rep & Maint-automotive	2,498	500	500	183	500	0
5470000 - Printing And Binding	270	400	400	115	400	0
5480000 - Promotional Activities	405	0	0	0	2,500	2,500
5488000 - Promotional-ads/media Buys	7,800	10,000	10,000	1,872	7,500	-2,500
5490000 - Oth Current Chgs & Obligations	175,888	203,000	1,203,000	112,481	1,203,000	1,000,000
5490501 - OH-Workers' Compensation	4,867	5,721	5,721	5,721	3,740	-1,981
5490502 - OH-Property & Liability Insurance	2,280	3,687	3,687	3,687	3,750	63
5490503 - OH-Dental Insurance	808	857	857	857	976	119
5490504 - OH-Health Insurance	4,027	4,039	4,039	4,039	3,623	-416
5490505 - OH-Life/AD&D, STD, LTD	979	872	872	872	808	-64
5490509 - OH-Fleet Oversight	0	194	194	194	320	126
5490511 - OH-Fleet Fuel	0	360	360	360	1,800	1,440
5511000 - Office Supplies	10,042	7,400	7,400	8,272	7,700	300
5512000 - Office Equipment	0	300	300	216	300	0
5520000 - Operating Supplies	6,731	2,800	2,800	1,435	3,600	800
5520021 - Computer Hardware, Operating	310	0	0	0	0	0
5521000 - Gas & Oil	1,102	1,300	1,300	524	2,500	1,200
5540000 - Books,pubs,subs & Memberships	80	400	400	461	400	0

DEPARTMENT SUMMARY - HUMAN SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	1,274	3,820	3,820	1,032	3,820	0
5550000 - Training	0	3,500	3,500	1,702	3,500	0
Operating Expenses:	\$8,165,989	\$8,904,157	\$9,904,157	\$7,925,397	\$10,716,296	\$1,812,139
Capital Outlay:						
5640020 - Computer Hardware, Capital	1,099	0	0	0	0	0
5640100 - Vehicles	0	24,999	24,999	18,802	0	-24,999
Capital Outlay:	\$1,099	\$24,999	\$24,999	\$18,802	\$0	-\$24,999
Grants and Aids:						
5820000 - Aids To Private Organization	2,559,730	2,390,196	2,434,196	2,058,388	2,325,839	-64,357
Grants and Aids:	\$2,559,730	\$2,390,196	\$2,434,196	\$2,058,388	\$2,325,839	-\$64,357
TOTAL EXPENDITURES:	\$11,687,612	\$12,428,148	\$13,472,148	\$10,814,704	\$14,119,968	\$1,691,820

DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams who work on application development, network engineering, system administration, project management, field services, information security and helpdesk support/training. In addition, this office ensures the integrity and security of the information stored and processed on the County's computer network. The Department includes: IT Administration (1244), IT Project Management (1245), IT Application Support (1246), and IT Infrastructure Support (1247).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is funded by the General Fund. Also, revenue is generated by an agreement to provide communication and support services to LS&S, the County's Library Services provider.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
INFORMATION TECHNOLOGY			
PROJECTED EXPENDITURES			
Personal Services	\$ 4,516,516	\$ 4,565,430	\$ 48,914
Operating Expenses	\$ 5,564,704	\$ 5,557,952	\$(6,752)
Capital Outlay	\$ 1,245,929	\$ 1,245,929	\$ 0
Subtotal:	\$ 11,327,149	\$ 11,369,311	\$ 42,162
EXPENDITURES TOTAL:	\$ 11,327,149	\$ 11,369,311	\$ 42,162

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,219,226	3,106,211	3,106,211	1,834,384	3,351,149	244,938
5130001 - Vacancy Factor	0	-54,573	-54,573	0	-58,854	-4,281
5140000 - Overtime	18,276	12,000	12,000	18,570	12,000	0
5160000 - Compensated Annual Leave	129,751	0	0	93,795	0	0
5160010 - Compensated Ann Leave Payoff	8,269	0	0	12,089	0	0
5160020 - Compensated Admin Leave	39,943	0	0	37,140	0	0
5170000 - Compensated Sick Leave	103,076	0	0	56,515	0	0
5210000 - Fica Taxes	185,296	238,554	238,554	149,909	257,275	18,721
5220000 - Retirement Contributions	228,966	284,711	284,711	197,788	324,964	40,253
5230000 - Health Insurance	407,455	531,746	531,746	330,489	644,053	112,307
5231000 - Life Insurance	2,912	2,929	2,929	2,130	3,164	235
5232000 - Dental Insurance	8,358	10,468	10,468	6,920	12,443	1,975
5233000 - Lt Disability Insurance	3,922	5,146	5,146	3,102	5,553	407
5233100 - St Disability Insurance	7,232	6,865	6,865	5,551	7,397	532
5240000 - Workers' Compensation	6,034	7,425	7,425	4,914	6,286	-1,139
5250000 - Unemployment Compensation	6,391	0	0	984	0	0
Personal Services:	\$3,375,107	\$4,151,482	\$4,151,482	\$2,754,280	\$4,565,430	\$413,948
Operating Expenses:						
5310000 - Professional Services	393,652	889,395	944,887	788,986	943,235	53,840
5340000 - Other Contractual Services	109,930	354,100	354,100	282,888	304,100	-50,000
5400000 - Travel And Per Diem	6,223	26,190	6,190	1,915	9,190	-17,000
5410000 - Communications	491,562	643,379	643,379	413,778	566,179	-77,200
5420000 - Freight & Postage Services	72	450	450	16	200	-250
5450000 - Insurance	11,768	10,056	10,056	10,056	9,264	-792
5460000 - Repair & Maintenance Svcs	1,946,993	2,588,505	2,693,623	2,243,693	2,872,160	283,655
5462000 - Rep & Maint-automotive	341	2,000	2,000	771	2,000	0
5470000 - Printing And Binding	90	150	150	15	150	0
5490501 - OH-Workers' Compensation	12,457	14,866	14,866	14,866	10,576	-4,290
5490502 - OH-Property & Liability Insurance	1,364	1,941	1,941	1,941	1,654	-287
5490503 - OH-Dental Insurance	2,069	2,226	2,226	2,226	2,757	531
5490504 - OH-Health Insurance	10,309	10,494	10,494	10,494	10,246	-248
5490505 - OH-Life/AD&D, STD, LTD	2,508	2,552	2,552	2,552	2,399	-153
5490509 - OH-Fleet Oversight	0	388	388	388	320	-68
5490511 - OH-Fleet Fuel	0	720	720	720	1,800	1,080
5511000 - Office Supplies	1,925	1,600	1,600	948	1,600	0
5512000 - Office Equipment	18,757	21,600	21,600	17,313	20,600	-1,000
5520000 - Operating Supplies	39,249	43,800	43,800	37,317	48,000	4,200
5520010 - Computer Software	59,481	271,777	241,777	116,494	340,423	68,646
5520011 - Computer Software, SAAS	3,357	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	232,179	215,300	65,300	27,607	212,500	-2,800
5520021 - Computer Hardware, Operating	38,813	67,500	57,500	51,916	67,500	0
5521000 - Gas & Oil	2,435	2,500	2,500	1,260	2,500	0
5540000 - Books,pubs,subs & Memberships	9,957	3,549	3,549	990	3,549	0
5541000 - Registration Fees	2,375	5,050	5,050	300	9,050	4,000
5550000 - Training	45,487	106,500	82,500	30,517	116,000	9,500
Operating Expenses:	\$3,443,352	\$5,286,588	\$5,213,198	\$4,059,968	\$5,557,952	\$271,364
Capital Outlay:						

DEPARTMENT SUMMARY - INFORMATION TECHNOLOGY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5628000 - Buildings Improvements	48,272	0	10,000	0	10,000	10,000
5630000 - Improv Other Than Bldgs	0	0	60,000	0	0	0
5640000 - Machinery & Equipment	22,982	44,500	61,037	8,363	44,500	0
5640020 - Computer Hardware, Capital	418,994	556,500	739,390	339,514	741,429	184,929
5680010 - Computer Software, Capital	77,480	521,000	621,740	0	450,000	-71,000
Capital Outlay:	\$567,729	\$1,122,000	\$1,492,167	\$347,877	\$1,245,929	\$123,929
TOTAL EXPENDITURES:	\$7,386,188	\$10,560,070	\$10,856,847	\$7,162,125	\$11,369,311	\$809,241

DEPARTMENT SUMMARY – OC BUILDING

TRENDS & ISSUES

This cost center is new for FY20 and is being established in the Tentative Budget. The purpose of this cost center is to capture the revenue and costs related to the OC Building.

This cost center is new for the Tentative Budget and reflects the following adjustments:

- **Operating Expenses include funding that has been reallocated from a Building Maintenance cost center to capture all costs related to the building into this new cost center.**
- **Transfers Out include funding to support the Debt Service payment.**

REVENUES

This cost center is new for FY20 and is being established in the Tentative Budget to capture the lease revenues received from tenants in the OC Building.

For the Tentative Budget, estimated revenues in the amount of \$1,268,285 for the Lease Agreements with Bridg and imec have been included and attributed to this cost center.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
DEPARTMENT SUMMARY - OC BUILDING			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 631,780	\$ 631,780
Subtotal:	\$ 0	\$ 631,780	\$ 631,780
Transfers Out	\$ 0	\$ 641,334	\$ 641,334
EXPENDITURES TOTAL:	\$ 0	\$ 1,273,114	\$ 1,273,114

DEPARTMENT SUMMARY - OC BUILDING

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	0	0	0	0	146,100	146,100
5430000 - Utility Services	0	0	0	0	282,200	282,200
5460000 - Repair & Maintenance Svcs	0	0	0	0	202,480	202,480
5520000 - Operating Supplies	0	0	0	0	1,000	1,000
Operating Expenses:	\$0	\$0	\$0	\$0	\$631,780	\$631,780
Transfers Out:						
5910246 - Tran Out Fund 246	0	0	0	0	641,334	641,334
Transfers Out:	\$0	\$0	\$0	\$0	\$641,334	\$641,334
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$1,273,114	\$1,273,114

DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER

TRENDS & ISSUES

The Office of the Comptroller is responsible for financial reporting, vendor and payroll disbursements, accounts receivable, banking, fixed assets, tax collection, and audits.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments/employee Plan selections during Open Enrollment which were partially offset by an increase to overtime.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
OFFICE OF THE COMPTROLLER			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,986,718	\$ 1,972,024	\$(14,694)
Operating Expenses	\$ 129,517	\$ 126,571	\$(2,946)
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 2,116,235	\$ 2,098,595	\$(17,640)
EXPENDITURES TOTAL:	\$ 2,116,235	\$ 2,098,595	\$(17,640)

DEPARTMENT SUMMARY - OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,028,964	1,341,554	1,291,554	894,807	1,388,827	47,273
5130001 - Vacancy Factor	0	-23,476	-23,476	0	-24,329	-853
5140000 - Overtime	613	0	0	1,654	1,500	1,500
5150300 - Class C Meals	13	0	0	16	0	0
5160000 - Compensated Annual Leave	50,356	0	0	37,887	0	0
5160010 - Compensated Ann Leave Payoff	4,995	0	0	12,380	0	0
5160020 - Compensated Admin Leave	16,457	0	0	16,857	0	0
5170000 - Compensated Sick Leave	38,401	0	0	44,220	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	7,859	0	0
5210000 - Fica Taxes	82,432	102,632	102,632	72,950	106,365	3,733
5220000 - Retirement Contributions	114,126	134,183	134,183	106,724	149,068	14,885
5230000 - Health Insurance	273,401	317,361	317,361	218,003	334,650	17,289
5231000 - Life Insurance	1,323	1,264	1,264	1,069	1,308	44
5232000 - Dental Insurance	5,385	5,894	5,894	4,372	6,785	891
5233000 - Lt Disability Insurance	1,773	2,217	2,217	1,558	2,292	75
5233100 - St Disability Insurance	3,269	2,951	2,951	2,784	3,053	102
5240000 - Workers' Compensation	2,620	3,086	3,086	2,333	2,505	-581
5250000 - Unemployment Compensation	2,685	0	0	611	0	0
Personal Services:	\$1,626,813	\$1,887,666	\$1,837,666	\$1,426,084	\$1,972,024	\$84,358
Operating Expenses:						
5310000 - Professional Services	58,487	0	0	0	0	0
5340000 - Other Contractual Services	51,977	60,175	110,175	66,725	67,675	7,500
5400000 - Travel And Per Diem	87	250	250	180	400	150
5410000 - Communications	225	450	450	365	450	0
5420000 - Freight & Postage Services	7,035	7,100	7,100	4,754	7,400	300
5440000 - Rentals And Leases	3,479	3,700	3,700	2,799	3,700	0
5450000 - Insurance	6,365	5,618	5,618	5,618	5,290	-328
5460000 - Repair & Maintenance Svcs	340	415	415	340	340	-75
5462000 - Rep & Maint-automotive	421	300	300	0	300	0
5470000 - Printing And Binding	2,019	2,125	2,125	4,288	3,285	1,160
5490000 - Oth Current Chgs & Obligations	865	725	725	877	865	140
5490501 - OH-Workers' Compensation	6,634	8,284	8,284	8,284	5,705	-2,579
5490502 - OH-Property & Liability Insurance	738	1,085	1,085	1,085	944	-141
5490503 - OH-Dental Insurance	1,103	1,240	1,240	1,240	1,489	249
5490504 - OH-Health Insurance	5,490	5,848	5,848	5,848	5,528	-320
5490505 - OH-Life/AD&D, STD, LTD	1,335	1,263	1,263	1,263	1,207	-56
5490509 - OH-Fleet Oversight	0	97	97	97	80	-17
5490511 - OH-Fleet Fuel	0	180	180	180	450	270
5511000 - Office Supplies	11,896	8,000	8,000	5,496	8,000	0
5512000 - Office Equipment	0	0	0	356	0	0
5520000 - Operating Supplies	466	1,000	1,000	1,844	7,700	6,700
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	1,851	2,403	2,403	2,114	2,463	60
5541000 - Registration Fees	3,198	750	750	0	2,700	1,950
5550000 - Training	0	400	400	0	400	0
Operating Expenses:	\$164,011	\$111,608	\$161,608	\$113,753	\$126,571	\$14,963

DEPARTMENT SUMMARY - OFFICE OF THE COMPTROLLER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
TOTAL EXPENDITURES:	\$1,790,824	\$1,999,274	\$1,999,274	\$1,539,836	\$2,098,595	\$99,321

DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

TRENDS & ISSUES

The Office of Management and Budget includes the offices of Budget - 1241 and Special Assessments - 1242.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This department is funded by the General Fund and from various entities. The Municipal Service Taxing Units (MSTUs), Municipal Service Benefits Units (MSBUs), Common Facilities Districts (CFDs), and Independent Special Districts provide revenue to compensate the General Fund for administrative support and services provided.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
OFFICE OF MANAGEMENT & BUDGET			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,391,579	\$ 1,403,106	\$ 11,527
Operating Expenses	\$ 67,732	\$ 66,349	\$(1,383)
Capital Outlay	\$ 24,999	\$ 24,999	\$ 0
Subtotal:	\$ 1,484,310	\$ 1,494,454	\$ 10,144
EXPENDITURES TOTAL:	\$ 1,484,310	\$ 1,494,454	\$ 10,144

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	644,690	877,875	875,482	591,916	991,638	113,763
5130001 - Vacancy Factor	0	-15,362	-15,362	0	-17,355	-1,993
5140000 - Overtime	16	0	0	9	0	0
5140003 - Overtime- Disaster Relief	148	0	0	0	0	0
5160000 - Compensated Annual Leave	30,257	0	0	30,226	0	0
5160010 - Compensated Ann Leave Payoff	9,140	0	0	0	0	0
5160020 - Compensated Admin Leave	9,694	0	0	9,900	0	0
5170000 - Compensated Sick Leave	21,092	0	0	16,159	0	0
5210000 - Fica Taxes	52,433	67,161	67,161	47,481	75,863	8,702
5220000 - Retirement Contributions	78,102	93,746	93,746	73,152	107,687	13,941
5230000 - Health Insurance	136,967	168,364	168,364	111,585	231,434	63,070
5231000 - Life Insurance	828	826	826	663	932	106
5232000 - Dental Insurance	2,546	2,767	2,767	2,090	4,002	1,235
5233000 - Lt Disability Insurance	1,112	1,447	1,447	964	1,635	188
5233100 - St Disability Insurance	2,061	1,931	1,931	1,715	2,177	246
5240000 - Workers' Compensation	3,397	4,084	4,084	3,324	5,093	1,009
5250000 - Unemployment Compensation	1,488	0	0	413	0	0
Personal Services:	\$993,972	\$1,202,839	\$1,200,446	\$889,597	\$1,403,106	\$200,267
Operating Expenses:						
5400000 - Travel And Per Diem	1,124	1,200	1,200	0	1,200	0
5410000 - Communications	791	672	672	422	1,308	636
5420000 - Freight & Postage Services	1,943	1,121	1,121	738	1,121	0
5440000 - Rentals And Leases	0	0	0	0	2,240	2,240
5450000 - Insurance	4,952	3,566	3,566	3,566	8,586	5,020
5460000 - Repair & Maintenance Svcs	1,465	5,650	5,650	253	6,400	750
5462000 - Rep & Maint-automotive	745	1,000	1,000	523	1,500	500
5470000 - Printing And Binding	325	55	55	106	200	145
5490000 - Oth Current Chgs & Obligations	6,070	8,500	8,500	4,376	10,000	1,500
5490011 - Cash over/shorts	0	0	0	1	0	0
5490501 - OH-Workers' Compensation	4,430	4,900	4,900	4,900	3,881	-1,019
5490502 - OH-Property & Liability Insurance	574	688	688	688	1,533	845
5490503 - OH-Dental Insurance	736	733	733	733	1,011	278
5490504 - OH-Health Insurance	3,665	3,459	3,459	3,459	3,759	300
5490505 - OH-Life/AD&D, STD, LTD	892	747	747	747	786	39
5490509 - OH-Fleet Oversight	0	194	194	194	240	46
5490511 - OH-Fleet Fuel	0	360	360	360	1,350	990
5511000 - Office Supplies	4,240	4,305	4,305	1,370	4,130	-175
5520000 - Operating Supplies	501	700	700	332	1,490	790
5520010 - Computer Software	0	0	2,393	2,392	0	0
5520020 - Computer Hardware, Non-Capital	0	0	0	0	1,744	1,744
5521000 - Gas & Oil	5,759	5,000	5,000	3,913	9,000	4,000
5540000 - Books,pubs,subs & Memberships	507	980	980	350	1,090	110
5541000 - Registration Fees	45	680	680	195	780	100
5550000 - Training	64	3,000	3,000	325	3,000	0
Operating Expenses:	\$38,828	\$47,510	\$49,903	\$29,944	\$66,349	\$18,839
Capital Outlay:						
5640100 - Vehicles	0	0	0	0	24,999	24,999

DEPARTMENT SUMMARY - OFFICE OF MANAGEMENT & BUDGET

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:	\$0	\$0	\$0	\$0	\$24,999	\$24,999
TOTAL EXPENDITURES:	\$1,032,800	\$1,250,349	\$1,250,349	\$919,541	\$1,494,454	\$244,105

**DEPARTMENT SUMMARY –
OTHER GOVERNMENT SUPPORT SERVICES**

TRENDS & ISSUES

This cost center captures costs not specifically associated with the operating functions performed by other cost centers within the General Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out increased to appropriate FY19 Excess Funds (\$5M) to be returned from the Sheriff and appropriated in Fund 315 – General Capital Outlay for the Sheriff’s Training Facility. In addition, there is an offsetting reduction to Transfers Out (-\$641,334) to Fund 246 – DS Public Improvement Revenue Bonds, Series 2017 which is being re-appropriated to a new cost center for the OC Building, to consolidate all related costs for that building in one central location.**
- **Reserves have been adjusted in accordance with the Budget Policy as well as a slight increase to the funding allocated for HCRA to ensure the proper total is reserved.**

REVENUES

This cost center is supported by General Fund.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
OTHER GOVERNMENT SUPPORT SERVICES			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 0	\$ 0	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Debt Service	\$ 0	\$ 0	\$ 0
Grants and Aids	\$ 250,000	\$ 250,000	\$ 0
Subtotal:	\$ 250,000	\$ 250,000	\$ 0
Transfers Out	\$ 42,159,034	\$ 46,703,051	\$ 4,544,017
Reserves - Operating	\$ 60,233,250	\$ 61,239,019	\$ 1,005,769
Reserves - Capital	\$ 11,613,743	\$ 11,613,743	\$ 0
Reserves - Assigned	\$ 3,898,107	\$ 3,898,107	\$ 0
Reserves - Restricted	\$ 0	\$ 0	\$ 0
Reserves - Stability	\$ 1,326,332	\$ 1,326,332	\$ 0
EXPENDITURES TOTAL:	\$ 119,480,466	\$ 125,030,252	\$ 5,549,786

DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	309,497	250,000	384,803	258,830	250,000	0
Grants and Aids:	\$309,497	\$250,000	\$384,803	\$258,830	\$250,000	\$0
Transfers Out:						
5910010 - Transfers Out to DAT	7,100,454	10,513,964	9,920,599	9,920,599	11,118,266	604,302
5910102 - Tran Out-transportation Trust	2,141,421	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	57,293	133,529	133,529	133,529	219,334	85,805
5910134 - Tran Out - Fire	3,674,677	3,918,317	4,044,781	4,044,781	4,171,447	253,130
5910137 - Tran Out HOME Fund	53,598	53,598	0	0	0	-53,598
5910149 - Tran Out E192	349,776	761,824	450,058	450,058	568,385	-193,439
5910150 - Tran Out W192	4,088,144	5,515,095	5,464,083	5,464,083	6,115,822	600,727
5910154 - Tran Out-constitutional Gas Tx	2,732,832	1,479,083	1,479,083	1,479,083	5,290,953	3,811,870
5910158 - Tran Out-intergov Radio Commun	261,355	333,411	333,411	333,411	621,431	288,020
5910189 - Tran Out - 2nd LOFT	2,456,215	0	0	0	0	0
5910211 - Tran Out Sales Tax Rev 2015A	0	3,333,927	3,333,927	3,333,927	3,354,609	20,682
5910236 - Tran Out Debt Svc	774,482	774,447	774,447	774,447	4,039,493	3,265,046
5910242 - Transfers Out Fund 242	0	0	0	0	1,318,789	1,318,789
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	3,922,881	4,016,127	4,016,127	4,016,127	4,016,142	15
5910246 - Tran Out Fund 246	1,440,976	1,459,618	1,468,832	1,468,832	841,500	-618,118
5910306 - Tran Out-local Opt Infra Sales	1,942,252	0	0	0	0	0
5910315 - Tran Out-General Capital Outlay Fur	4,186,939	0	4,012,000	4,012,000	5,000,000	5,000,000
5910510 - Tran Out Fleet	19,749	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	77,280	77,280	77,280	26,880	-50,400
Transfers Out:	\$35,203,044	\$32,370,220	\$35,508,157	\$35,508,157	\$46,703,051	\$14,332,831
Reserves - Operating:						
5990010 - Reserve For Cash	0	40,335,331	40,335,331	0	44,903,035	4,567,704
5990020 - Reserve For Contingency	0	6,059,504	6,784,336	0	16,335,984	10,276,480
Reserves - Operating:	\$0	\$46,394,835	\$47,119,667	\$0	\$61,239,019	\$14,844,184
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	0	0	6,213,743	6,213,743
5990041 - Res For Capital - Designated	0	0	0	0	5,400,000	5,400,000
Reserves - Capital:	\$0	\$0	\$0	\$0	\$11,613,743	\$11,613,743
Reserves - Assigned:						
5990060 - Reserves Assigned	0	10,220,039	10,220,039	0	3,898,107	-6,321,932
Reserves - Assigned:	\$0	\$10,220,039	\$10,220,039	\$0	\$3,898,107	-\$6,321,932
Reserves - Restricted:						
5990070 - Reserves Restricted	0	69,510	69,510	0	0	-69,510
Reserves - Restricted:	\$0	\$69,510	\$69,510	\$0	\$0	-\$69,510
Reserves - Stability:						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	1,326,332	0
Reserves - Stability:	\$0	\$1,326,332	\$1,326,332	\$0	\$1,326,332	\$0
TOTAL EXPENDITURES:	\$35,512,541	\$90,630,936	\$94,628,508	\$35,766,986	\$125,030,252	\$34,399,316

DEPARTMENT SUMMARY – PROCUREMENT

TRENDS & ISSUES

The main function of this office is to procure high quality products, services and innovative solutions that are cost effective and add value to County operations, while promoting vendor participation and diversity, providing excellent customer service and ensuring the public trust by adhering to the highest level of professional and ethical standards.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Property and Liability Insurances and Overhead allocations.**

REVENUES

This office is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
PROCUREMENT			
PROJECTED EXPENDITURES			
Personal Services	\$ 1,292,523	\$ 1,275,069	\$(17,454)
Operating Expenses	\$ 52,275	\$ 44,688	\$(7,587)
Subtotal:	\$ 1,344,798	\$ 1,319,757	\$(25,041)
EXPENDITURES TOTAL:	\$ 1,344,798	\$ 1,319,757	\$(25,041)

DEPARTMENT SUMMARY - PROCUREMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	762,679	908,982	908,982	679,751	940,291	31,309
5130001 - Vacancy Factor	0	-15,905	-15,905	0	-16,456	-551
5150300 - Class C Meals	15	0	0	17	0	0
5160000 - Compensated Annual Leave	50,333	0	0	42,241	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	3,663	0	0
5160020 - Compensated Admin Leave	8,474	0	0	6,730	0	0
5170000 - Compensated Sick Leave	31,962	0	0	22,859	0	0
5210000 - Fica Taxes	64,358	69,537	69,537	55,568	71,935	2,398
5220000 - Retirement Contributions	79,804	86,218	86,218	87,136	109,152	22,934
5230000 - Health Insurance	143,891	145,544	145,544	118,588	159,864	14,320
5231000 - Life Insurance	1,059	855	855	827	884	29
5232000 - Dental Insurance	3,642	3,814	3,814	3,126	4,090	276
5233000 - Lt Disability Insurance	1,422	1,500	1,500	1,204	1,552	52
5233100 - St Disability Insurance	2,621	2,002	2,002	2,156	2,064	62
5240000 - Workers' Compensation	1,959	2,089	2,089	1,734	1,693	-396
Personal Services:	\$1,152,220	\$1,204,636	\$1,204,636	\$1,025,598	\$1,275,069	\$70,433
Operating Expenses:						
5400000 - Travel And Per Diem	1,819	1,500	1,500	1,445	1,500	0
5420000 - Freight & Postage Services	1,916	1,500	1,500	1,398	1,800	300
5440000 - Rentals And Leases	5,077	5,500	5,500	4,249	5,500	0
5450000 - Insurance	3,812	3,290	3,290	3,290	2,963	-327
5470000 - Printing And Binding	3,869	2,000	2,000	831	2,000	0
5490000 - Oth Current Chgs & Obligations	6,591	5,500	5,500	6,038	6,000	500
5490501 - OH-Workers' Compensation	4,445	5,292	5,292	5,292	3,637	-1,655
5490502 - OH-Property & Liability Insurance	442	635	635	635	529	-106
5490503 - OH-Dental Insurance	738	792	792	792	948	156
5490504 - OH-Health Insurance	3,678	3,736	3,736	3,736	3,523	-213
5490505 - OH-Life/AD&D, STD, LTD	895	807	807	807	788	-19
5511000 - Office Supplies	4,290	3,000	3,000	2,497	3,000	0
5512000 - Office Equipment	2,623	0	0	0	1,000	1,000
5520000 - Operating Supplies	1,216	2,500	2,500	169	1,500	-1,000
5540000 - Books,pubs,subs & Memberships	2,479	3,000	3,000	2,032	3,000	0
5541000 - Registration Fees	1,525	2,000	2,000	3,110	2,000	0
5550000 - Training	5,239	4,000	4,000	1,149	5,000	1,000
Operating Expenses:	\$50,654	\$45,052	\$45,052	\$37,469	\$44,688	-\$364
TOTAL EXPENDITURES:	\$1,202,874	\$1,249,688	\$1,249,688	\$1,063,068	\$1,319,757	\$70,069

DEPARTMENT SUMMARY – PUBLIC DEFENDER

TRENDS & ISSUES

The Public Defender’s Office protects the constitutional and statutory rights of all citizens through the effective legal representation of court appointed clients, pursuant to Chapter 27, Florida Statutes. This office exists to guarantee that the poor or indigent citizens have the right to a fair trial. The County is obligated to cover the technology needs of this office per Florida Statute 29.008.

The budget reflects funding for communication services and other operating expenses, which remains unchanged from the FY19 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
PUBLIC DEFENDER			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 7,000	\$ 7,000	\$ 0
Subtotal:	\$ 7,000	\$ 7,000	\$ 0
EXPENDITURES TOTAL:	\$ 7,000	\$ 7,000	\$ 0

DEPARTMENT SUMMARY - PUBLIC DEFENDER

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	6,659	2,000	2,000	5,022	2,000	0
5490000 - Oth Current Chgs & Obligations	0	1,000	1,000	216	1,000	0
5520000 - Operating Supplies	75	4,000	4,000	0	4,000	0
Operating Expenses:	\$6,734	\$7,000	\$7,000	\$5,238	\$7,000	\$0
TOTAL EXPENDITURES:	\$6,734	\$7,000	\$7,000	\$5,238	\$7,000	\$0

DEPARTMENT SUMMARY – PUBLIC WORKS

TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Facilities Management (4125), Construction Management (4123), Mowing (4158), Small Engine Repair (4136), Lakes Management (1417), Mosquito Control (1418) and Hoagland Industrial Park (4129).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to adjustments/employee Plan selections during Open Enrollment.**
- **Operating Expenditures were adjusted primarily due to decreases in Utilities, Repairs & Maintenance and Other Contractual Services. There were also updates to Property & Liability Insurances and Overhead adjustments.**

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
PUBLIC WORKS			
PROJECTED EXPENDITURES			
Personal Services	\$ 5,455,469	\$ 5,368,168	\$(87,301)
Operating Expenses	\$ 13,894,056	\$ 13,615,137	\$(278,919)
Capital Outlay	\$ 1,734,797	\$ 1,734,797	\$ 0
Subtotal:	\$ 21,084,322	\$ 20,718,102	\$(366,220)
EXPENDITURES TOTAL:	\$ 21,084,322	\$ 20,718,102	\$(366,220)

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,923,800	3,474,625	3,474,625	2,685,475	3,672,506	197,881
5120002 - Disaster Relief	15,137	0	0	4,781	0	0
5130000 - Other Salaries & Wages	36,594	0	0	33,391	0	0
5130001 - Vacancy Factor	0	-62,135	-62,135	0	-65,637	-3,502
5140000 - Overtime	103,670	76,100	76,100	84,488	78,100	2,000
5140003 - Overtime- Disaster Relief	7,712	0	0	11,401	0	0
5150300 - Class C Meals	132	0	0	0	0	0
5160000 - Compensated Annual Leave	198,263	0	0	169,957	0	0
5160010 - Compensated Ann Leave Payoff	26,322	0	0	20,384	0	0
5160020 - Compensated Admin Leave	21,879	0	0	17,634	0	0
5170000 - Compensated Sick Leave	131,913	0	0	105,555	0	0
5170010 - Compensated Sick Leave Payoff	37,660	0	0	31,572	0	0
5210000 - Fica Taxes	256,648	271,644	271,644	231,001	286,916	15,272
5220000 - Retirement Contributions	303,573	308,190	308,190	291,942	353,353	45,163
5230000 - Health Insurance	769,537	807,158	807,158	628,646	866,349	59,191
5231000 - Life Insurance	3,936	3,340	3,340	3,190	3,527	187
5232000 - Dental Insurance	18,072	18,790	18,790	15,752	20,985	2,195
5233000 - Lt Disability Insurance	5,285	5,859	5,859	4,636	6,190	331
5233100 - St Disability Insurance	9,751	7,816	7,816	8,310	8,253	437
5240000 - Workers' Compensation	140,664	149,040	149,040	130,776	137,626	-11,414
Personal Services:	\$5,010,547	\$5,060,427	\$5,060,427	\$4,478,889	\$5,368,168	\$307,741
Operating Expenses:						
5310000 - Professional Services	630,871	701,000	722,000	82,211	221,000	-480,000
5310006 - Legal Fees	80	0	0	0	0	0
5314000 - Medical Svcs	0	0	0	0	200	200
5340000 - Other Contractual Services	3,606,301	4,353,024	4,362,281	3,039,641	4,510,551	157,527
5349999 - Oth Svcs - Contra	-73,957	-74,951	-74,951	-49,305	-74,951	0
5400000 - Travel And Per Diem	1,064	3,925	3,925	2,517	5,520	1,595
5410000 - Communications	41,028	46,925	46,925	31,425	50,500	3,575
5420000 - Freight & Postage Services	1,113	695	695	212	715	20
5430000 - Utility Services	3,258,575	3,386,375	3,386,375	2,257,728	3,230,548	-155,827
5440000 - Rentals And Leases	24,845	31,980	31,980	21,272	74,880	42,900
5450000 - Insurance	220,208	251,498	251,498	251,498	263,032	11,534
5460000 - Repair & Maintenance Svcs	3,444,603	4,833,390	5,928,534	2,740,766	4,147,510	-685,880
5460008 - R&M Parking re-paving	9,000	0	36,054	0	75,000	75,000
5462000 - Rep & Maint-automotive	39,085	64,740	64,740	43,093	57,590	-7,150
5470000 - Printing And Binding	95	6,800	12,800	8,869	6,975	175
5490000 - Oth Current Chgs & Obligations	104,170	7,424	241,559	6,167	563,147	555,723
5490019 - Hurricane Irma Allocation	-29,509	0	0	0	0	0
5490090 - Property Taxes	0	0	0	66	0	0
5490501 - OH-Workers' Compensation	22,428	26,834	26,834	26,834	18,826	-8,008
5490502 - OH-Property & Liability Insurance	25,509	42,241	42,241	42,241	12,073	-30,168
5490503 - OH-Dental Insurance	3,724	4,016	4,016	4,016	4,883	867
5490504 - OH-Health Insurance	18,559	18,944	18,944	18,944	18,153	-791
5490505 - OH-Life/AD&D, STD, LTD	5,414	4,920	4,920	4,920	4,669	-251
5490509 - OH-Fleet Oversight	0	4,850	4,850	4,850	5,600	750
5490511 - OH-Fleet Fuel	0	9,000	9,000	9,000	31,500	22,500
5511000 - Office Supplies	12,332	11,050	12,050	11,317	12,400	1,350

DEPARTMENT SUMMARY - PUBLIC WORKS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	3,184	0	0	1,577	2,370	2,370
5520000 - Operating Supplies	53,058	68,235	118,235	78,714	61,462	-6,773
5520010 - Computer Software	0	0	12,000	11,888	0	0
5520020 - Computer Hardware, Non-Capital	2,548	1,200	5,938	3,373	310	-890
5521000 - Gas & Oil	207,730	227,844	227,844	136,402	239,827	11,983
5522000 - Chemicals	122,155	28,147	78,790	8,705	32,481	4,334
5524500 - Cleaning Supplies	6,197	7,000	7,000	3,758	7,000	0
5525000 - Tools	7,101	7,925	7,925	6,264	10,250	2,325
5525500 - Allowance	0	0	0	292	0	0
5528000 - Medicine	169	375	375	346	375	0
5540000 - Books,pubs,subs & Memberships	5,086	11,975	13,075	29,312	14,355	2,380
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	1,142	1,935	1,935	2,495	4,386	2,451
Operating Expenses:	\$11,773,906	\$14,091,316	\$15,612,387	\$8,841,408	\$13,615,137	-\$476,179
Capital Outlay:						
5628000 - Buildings Improvements	6,215	280,000	119,682	98,682	1,053,600	773,600
5640000 - Machinery & Equipment	27,650	131,000	151,381	138,132	105,000	-26,000
5640020 - Computer Hardware, Capital	0	6,520	7,443	4,780	1,200	-5,320
5640100 - Vehicles	0	0	0	0	74,997	74,997
5650000 - Construction In Progress	0	0	0	0	500,000	500,000
Capital Outlay:	\$33,865	\$417,520	\$278,506	\$241,594	\$1,734,797	\$1,317,277
Grants and Aids:						
5820000 - Aids To Private Organization	0	0	28,000	0	0	0
Grants and Aids:	\$0	\$0	\$28,000	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$16,818,319	\$19,569,263	\$20,979,320	\$13,561,892	\$20,718,102	\$1,148,839

DEPARTMENT SUMMARY – STATE ATTORNEY

TRENDS & ISSUES

The State Attorney's Office is to seek justice for the citizens of Osceola County through the successful prosecution of criminal cases. Seeking justice means aggressively charging and trying not only the easy or sure winners, but also those tough cases in which the evidence establishes the guilt of the accused by legal and ethical standards.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

**FY20 Recommended Budget versus FY20 Tentative Budget -
DEPARTMENT COMPARISON:**

	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
STATE ATTORNEY			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 8,000	\$ 8,000	\$ 0
Capital Outlay	\$ 0	\$ 0	\$ 0
Subtotal:	\$ 8,000	\$ 8,000	\$ 0
EXPENDITURES TOTAL:	\$ 8,000	\$ 8,000	\$ 0

DEPARTMENT SUMMARY - STATE ATTORNEY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5410000 - Communications	4,793	7,500	7,500	3,533	8,000	500
Operating Expenses:	\$4,793	\$7,500	\$7,500	\$3,533	\$8,000	\$500
TOTAL EXPENDITURES:	\$4,793	\$7,500	\$7,500	\$3,533	\$8,000	\$500

DEPARTMENT SUMMARY – STRATEGIC INITIATIVES / ECONOMIC DEVELOPMENT

TRENDS & ISSUES

The Strategic Initiatives/Economic Development Department directly supports the BOCC Strategic Plan. This Department consists of Strategic Initiatives (1428), Economic Development (5101), Economic Incentives (5105) and Technology Development (5115).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased as a result of reallocating lobbying services to the new Government Affairs cost center to consolidate all related costs in one central location, as well as adjustments to Property and Liability insurances and Overhead allocations.**

REVENUES

This department is supported by the General Fund.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
STRATEGIC INITIATIVES/ECONOMIC DEVI			
PROJECTED EXPENDITURES			
Personal Services	\$ 465,377	\$ 468,771	\$ 3,394
Operating Expenses	\$ 2,086,666	\$ 1,910,647	\$(176,019)
Grants and Aids	\$ 3,000,000	\$ 3,000,000	\$ 0
Subtotal:	\$ 5,552,043	\$ 5,379,418	\$(172,625)
EXPENDITURES TOTAL:	\$ 5,552,043	\$ 5,379,418	\$(172,625)

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	209,783	290,536	290,536	145,367	337,687	47,151
5122000 - Car Allowance	1,050	0	0	700	0	0
5122001 - Cell Phone Allowance	225	0	0	150	0	0
5130001 - Vacancy Factor	0	-5,083	-5,083	0	-5,911	-828
5160000 - Compensated Annual Leave	12,411	0	0	3,426	0	0
5160010 - Compensated Ann Leave Payoff	8,963	0	0	1,417	0	0
5160020 - Compensated Admin Leave	2,702	0	0	0	0	0
5170000 - Compensated Sick Leave	6,399	0	0	1,543	0	0
5170010 - Compensated Sick Leave Payoff	6,678	0	0	1,512	0	0
5210000 - Fica Taxes	17,214	22,224	22,224	10,739	25,835	3,611
5220000 - Retirement Contributions	34,369	36,944	36,944	25,166	51,270	14,326
5230000 - Health Insurance	43,096	39,617	39,617	17,401	56,685	17,068
5231000 - Life Insurance	284	275	275	169	316	41
5232000 - Dental Insurance	799	635	635	376	983	348
5233000 - Lt Disability Insurance	383	479	479	247	557	78
5233100 - St Disability Insurance	698	634	634	369	742	108
5240000 - Workers' Compensation	566	670	670	352	607	-63
Personal Services:	\$345,618	\$386,931	\$386,931	\$208,933	\$468,771	\$81,840
Operating Expenses:						
5310000 - Professional Services	259,456	429,200	580,855	203,255	779,000	349,800
5310006 - Legal Fees	26,098	30,000	30,000	1,865	30,000	0
5340000 - Other Contractual Services	575,312	425,906	472,807	280,280	432,000	6,094
5400000 - Travel And Per Diem	12,723	8,000	8,000	13,447	14,000	6,000
5410000 - Communications	1,614	1,560	1,560	1,097	1,560	0
5420000 - Freight & Postage Services	9	350	350	812	350	0
5440000 - Rentals And Leases	2,676	5,000	5,000	2,046	5,000	0
5450000 - Insurance	111,949	113,886	113,886	113,886	33,867	-80,019
5462000 - Rep & Maint-automotive	113	500	500	0	500	0
5470000 - Printing And Binding	1,761	3,000	3,000	3,415	5,500	2,500
5480000 - Promotional Activities	18,310	22,500	22,500	10,518	22,500	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	0	0	-30,000
5488000 - Promotional-ads/media Buys	0	3,000	3,000	0	3,000	0
5490000 - Oth Current Chgs & Obligations	226,030	991,098	991,098	195,664	543,750	-447,348
5490501 - OH-Workers' Compensation	1,534	1,086	1,086	1,086	937	-149
5490502 - OH-Property & Liability Insurance	13,003	21,982	21,982	21,982	6,045	-15,937
5490503 - OH-Dental Insurance	254	163	163	163	245	82
5490504 - OH-Health Insurance	1,270	765	765	765	907	142
5490505 - OH-Life/AD&D, STD, LTD	310	164	164	164	191	27
5490509 - OH-Fleet Oversight	0	97	97	97	80	-17
5490511 - OH-Fleet Fuel	0	180	180	180	450	270
5511000 - Office Supplies	524	1,000	1,000	506	800	-200
5520000 - Operating Supplies	773	1,100	1,100	552	1,100	0
5521000 - Gas & Oil	382	300	300	376	300	0
5540000 - Books,pubs,subs & Memberships	10,870	13,260	13,260	10,640	14,065	805
5541000 - Registration Fees	1,969	11,500	11,500	3,697	11,500	0
5550000 - Training	0	3,000	3,000	0	3,000	0
Operating Expenses:	\$1,266,940	\$2,118,597	\$2,317,153	\$866,493	\$1,910,647	-\$207,950

DEPARTMENT SUMMARY - STRATEGIC INITIATIVES/ECONOMIC DEVELOPMENT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Grants and Aids:						
5820000 - Aids To Private Organization	3,000,000	3,000,000	5,226,658	448,375	3,000,000	0
Grants and Aids:	\$3,000,000	\$3,000,000	\$5,226,658	\$448,375	\$3,000,000	\$0
TOTAL EXPENDITURES:	\$4,612,559	\$5,505,528	\$7,930,742	\$1,523,801	\$5,379,418	-\$126,110

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

TRENDS & ISSUES

Per Ordinance 03-01, the County collects an additional \$3.00 on every traffic penalty for the purpose of funding traffic education programs in public and non-public schools. Funds are used for direct educational expenses and cannot be used for administrative expenses. Funding is requested by the School Board on an annual basis.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues for FY20 includes Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
TRAFFIC EDUCATION (DORI SLOSBERG)			
PROJECTED EXPENDITURES			
Operating Expenses	\$ 252,901	\$ 252,901	\$ 0
Subtotal:	\$ 252,901	\$ 252,901	\$ 0
EXPENDITURES TOTAL:	\$ 252,901	\$ 252,901	\$ 0

DEPARTMENT SUMMARY – TRAFFIC EDUCATION DORI SLOSBERG

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	236,363	282,727	260,574	198,935	252,901	-29,826
Operating Expenses:	\$236,363	\$282,727	\$260,574	\$198,935	\$252,901	-\$29,826
TOTAL EXPENDITURES:	\$236,363	\$282,727	\$260,574	\$198,935	\$252,901	-\$29,826

DEPARTMENT SUMMARY – TRANSPORTATION AND TRANSIT

TRENDS & ISSUES

The General Fund directly supports two areas of the Transportation and Transit department: Transit Shelter (1408) and the Mobility Fee Coordination (1405).

There were no changes between the Recommended and Tentative Budgets.

REVENUES

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

There were no changes between the Recommended and Tentative Budgets.

FY20 Recommended Budget versus FY20 Tentative Budget - DEPARTMENT COMPARISON:			
	FY20 Recommended Budget:	FY20 Tentative Budget:	Difference:
TRANSPORTATION & TRANSIT			
PROJECTED EXPENDITURES			
Personal Services	\$ 0	\$ 0	\$ 0
Operating Expenses	\$ 211,380	\$ 211,380	\$ 0
Subtotal:	\$ 211,380	\$ 211,380	\$ 0
EXPENDITURES TOTAL:	\$ 211,380	\$ 211,380	\$ 0

DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	345,057	0	0	0	0	0
5340000 - Other Contractual Services	4,677	111,380	141,578	67,482	211,380	100,000
5490500 - Reimbursement Of Py Revenue	0	0	0	169	0	0
Operating Expenses:	\$349,734	\$111,380	\$141,578	\$67,651	\$211,380	\$100,000
TOTAL EXPENDITURES:	\$349,734	\$111,380	\$141,578	\$67,651	\$211,380	\$100,000

FUND 010 – DESIGNATED AD VALOREM TAX

TRENDS & ISSUES

The Designated Ad Valorem Tax (DAT) was established by Ordinance #12-40 which provides funds to support Transportation. Annual appropriation is the Board's decision and is not an automatic source of revenue each year which is received through a Transfer In from the General Fund. The FY20 funding reflects an increase over the FY19 Adopted Budget.

Between the Recommended and Tentative Budgets, Transfers Out increased to support the Transportation Trust Fund.

REVENUES

Revenue is received through a Transfer In from the General Fund.

Between the Recommended and Tentative Budgets, Transfers In increased to provide additional funds needed to support the Transportation Trust Fund.

010-DESIGNATED AD VALOREM TAX SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Transfers In	\$ 10,513,964	\$ 10,932,915	\$ 11,118,266	\$ 185,351	\$ 604,302
REVENUES TOTAL:	\$ 10,513,964	\$ 10,932,915	\$ 11,118,266	\$ 185,351	\$ 604,302
EXPENDITURES:					
Transfers Out	\$ 10,513,964	\$ 10,932,915	\$ 11,118,266	\$ 185,351	\$ 604,302
EXPENDITURES TOTAL:	\$ 10,513,964	\$ 10,932,915	\$ 11,118,266	\$ 185,351	\$ 604,302

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 010 - DESIGNATED AD VALOREM TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910102 - Tran Out-transportation Trust	7,100,454	10,513,964	9,920,599	9,920,599	11,118,266	604,302
Transfers Out:	\$7,100,454	\$10,513,964	\$9,920,599	\$9,920,599	\$11,118,266	\$604,302
TOTAL EXPENDITURES:	\$7,100,454	\$10,513,964	\$9,920,599	\$9,920,599	\$11,118,266	\$604,302

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FUND 101 – DEBT SERVICE TDT RIDA BONDS 2012

TRENDS & ISSUES

This Fund was established in 2012 to track the proceeds from the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012, to provide funding for the County's portion of the construction costs for the OMNI Convention Center and to provide funding for amortized rent payments for 30 years.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary revenue source for this Fund is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

101-TDT RIDA TAX BOND 2012 PROJECT SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Fund Balance	\$ 8,077,393	\$ 7,736,154	\$ 7,736,154	\$ 0	\$(341,239)
REVENUES TOTAL:	\$ 8,077,393	\$ 7,736,154	\$ 7,736,154	\$ 0	\$(341,239)
EXPENDITURES:					
Operating Expenses	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Subtotal:	\$ 343,049	\$ 343,049	\$ 343,049	\$ 0	\$ 0
Reserves - Restricted	\$ 7,734,344	\$ 7,393,105	\$ 7,393,105	\$ 0	\$(341,239)
EXPENDITURES TOTAL:	\$ 8,077,393	\$ 7,736,154	\$ 7,736,154	\$ 0	\$(341,239)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 101-TDT RIDA TAX BOND 2012 PROJECT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
Operating Expenses:	\$343,049	\$343,049	\$343,049	\$257,287	\$343,049	\$0
Reserves - Restricted:						
5990070 - Reserves Restricted	0	7,734,344	7,735,202	0	7,393,105	-341,239
Reserves - Restricted:	\$0	\$7,734,344	\$7,735,202	\$0	\$7,393,105	-\$341,239
TOTAL EXPENDITURES:	\$343,049	\$8,077,393	\$8,078,251	\$257,287	\$7,736,154	-\$341,239

FUND 102 – TRANSPORTATION TRUST FUND

TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as planning, engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to the inclusion of the additional Full Time Equivalents for assuming the signal maintenance approved from the City of Kissimmee and mid-year staffing adjustments. These positions were approved by the Board at the August 19, 2019 meeting and therefore need to be included in the FY20 budget as well. Adjustments to employee Plan selections during Open Enrollment are also reflected.**
- **Operating Expenses increased due to adjustments to Property & Liability Insurances, Overhead and Professional Services.**
- **Capital Outlay increased for costs associated with Equipment and Inventory from the City of Kissimmee in accordance with the Inter-Local Agreement.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**

REVENUES

The Transportation Trust Fund includes funding from the 9th Cent Fuel Tax (1 cent per gallon), the County Fuel Tax (1 cent per gallon), and the Local Option Fuel Tax (6 cents per gallon).

These revenues do not provide enough to support the expenditures thus the Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. For FY20, the Transfer In from the General Fund is \$11,138,646. Other sources of income are interest, miscellaneous revenues, engineering fees and Fund Balance. A new source of revenue for this year is the payment from the City of Kissimmee for the County assuming the maintenance of traffic signals.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues were reevaluated which resulted in an increase in Other Taxes and Intergovernmental Revenues.**
- **Charges for Services increased as a result of the Inter-Local Agreement with the City of Kissimmee and the City of St. Cloud.**
- **Transfers In increased from the General Fund to support this fund's operations.**

102-TRANSPORTATION TRUST FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 9,443,105	\$ 9,203,181	\$ 9,249,298	\$ 46,117	\$(193,807)
Permits, Fees & Special Assessments	\$ 242,588	\$ 313,959	\$ 313,959	\$ 0	\$ 71,371
Intergovernmental Revenue	\$ 1,892,592	\$ 1,780,705	\$ 2,094,297	\$ 313,592	\$ 201,705
Charges For Services	\$ 39,927	\$ 17,397	\$ 194,003	\$ 176,606	\$ 154,076
Miscellaneous Revenues	\$ 20,000	\$ 39,920	\$ 39,920	\$ 0	\$ 19,920
Less 5% Statutory Reduction	\$(581,910)	\$(567,758)	\$(594,573)	\$(26,815)	\$(12,663)
Subtotal:	\$ 11,056,302	\$ 10,787,404	\$ 11,296,904	\$ 509,500	\$ 240,602
Transfers In	\$ 10,534,352	\$ 10,953,295	\$ 11,138,646	\$ 185,351	\$ 604,294
Other Sources	\$ 0	\$ 158,836	\$ 158,836	\$ 0	\$ 158,836
Fund Balance	\$ 1,597,989	\$ 2,886,071	\$ 2,886,071	\$ 0	\$ 1,288,082
REVENUES TOTAL:	\$ 23,188,643	\$ 24,785,606	\$ 25,480,457	\$ 694,851	\$ 2,291,814
EXPENDITURES:					
Personal Services	\$ 10,488,900	\$ 11,272,464	\$ 11,736,641	\$ 464,177	\$ 1,247,741
Operating Expenses	\$ 8,555,960	\$ 9,050,512	\$ 9,136,653	\$ 86,141	\$ 580,693
Capital Outlay	\$ 614,357	\$ 498,763	\$ 640,899	\$ 142,136	\$ 26,542
Debt Service	\$ 1,371,151	\$ 1,395,821	\$ 1,395,821	\$ 0	\$ 24,670
Subtotal:	\$ 21,030,368	\$ 22,217,560	\$ 22,910,014	\$ 692,454	\$ 1,879,646
Transfers Out	\$ 2,158,275	\$ 2,568,046	\$ 2,570,443	\$ 2,397	\$ 412,168
EXPENDITURES TOTAL:	\$ 23,188,643	\$ 24,785,606	\$ 25,480,457	\$ 694,851	\$ 2,291,814

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	5,638,701	7,021,033	7,043,133	5,298,686	7,871,472	850,439
5120002 - Disaster Relief	74,201	0	0	1,359	0	0
5122000 - Car Allowance	3,229	3,150	3,150	2,625	3,150	0
5130001 - Vacancy Factor	0	-123,902	-123,902	0	-138,793	-14,891
5140000 - Overtime	81,496	58,756	58,756	61,031	59,006	250
5140003 - Overtime- Disaster Relief	21,061	0	0	4,022	0	0
5150300 - Class C Meals	12	0	0	0	0	0
5160000 - Compensated Annual Leave	344,183	0	0	296,588	0	0
5160010 - Compensated Ann Leave Payoff	16,336	0	0	60,831	0	0
5160020 - Compensated Admin Leave	47,263	0	0	41,769	0	0
5170000 - Compensated Sick Leave	208,056	0	0	194,571	0	0
5170010 - Compensated Sick Leave Payoff	5,810	0	0	47,885	0	0
5210000 - Fica Taxes	471,305	541,624	543,314	441,754	606,681	65,057
5220000 - Retirement Contributions	577,457	652,720	654,545	548,742	754,123	101,403
5230000 - Health Insurance	1,476,021	1,683,234	1,690,794	1,283,818	1,972,538	289,304
5231000 - Life Insurance	7,569	6,665	6,690	6,293	7,452	787
5232000 - Dental Insurance	36,034	40,554	40,747	32,674	46,542	5,988
5233000 - Lt Disability Insurance	10,139	11,675	11,711	9,127	13,085	1,410
5233100 - St Disability Insurance	18,728	15,595	15,662	16,394	17,450	1,855
5240000 - Workers' Compensation	444,094	577,796	577,847	486,756	523,935	-53,861
Personal Services:	\$9,481,694	\$10,488,900	\$10,522,447	\$8,834,925	\$11,736,641	\$1,247,741
Operating Expenses:						
5310000 - Professional Services	1,043,971	1,653,650	2,314,274	941,504	2,683,255	1,029,605
5310006 - Legal Fees	6,206	0	0	0	0	0
5340000 - Other Contractual Services	528,752	956,281	956,281	369,562	977,080	20,799
5400000 - Travel And Per Diem	3,586	10,328	10,328	12,367	12,050	1,722
5410000 - Communications	11,565	16,883	16,883	9,751	17,245	362
5420000 - Freight & Postage Services	2,564	4,150	4,150	714	4,100	-50
5430000 - Utility Services	431,246	687,687	687,687	428,335	660,594	-27,093
5440000 - Rentals And Leases	2,992	22,866	22,866	3,079	21,036	-1,830
5450000 - Insurance	139,116	328,542	328,542	328,542	400,159	71,617
5450502 - Insurance Claims - Prop & Casualty	100,768	77,707	77,707	77,707	0	-77,707
5460000 - Repair & Maintenance Svcs	735,695	1,655,691	1,604,606	788,875	843,738	-811,953
5460009 - Dirt Road Maintenance/Paving	17,703	0	0	0	0	0
5462000 - Rep & Maint-automotive	803,276	693,294	693,294	645,800	809,200	115,906
5470000 - Printing And Binding	965	1,220	1,220	491	1,145	-75
5490000 - Oth Current Chgs & Obligations	702	750	750	784	3,000	2,250
5490090 - Property Taxes	625	0	0	12,160	0	0
5490501 - OH-Workers' Compensation	47,106	55,949	55,949	55,949	41,915	-14,034
5490502 - OH-Property & Liability Insurance	18,653	63,411	63,411	63,411	71,429	8,018
5490503 - OH-Dental Insurance	7,825	8,380	8,380	8,380	10,929	2,549
5490504 - OH-Health Insurance	38,979	39,492	39,492	39,492	40,613	1,121
5490505 - OH-Life/AD&D, STD, LTD	9,547	8,754	8,754	8,754	8,741	-13
5490509 - OH-Fleet Oversight	0	15,908	15,908	15,908	19,040	3,132
5490510 - OH-Fleet Maint	2,886	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	29,520	29,520	29,520	107,100	77,580
5511000 - Office Supplies	12,617	11,624	11,624	10,815	14,191	2,567
5512000 - Office Equipment	5,979	0	0	3,159	4,243	4,243

FUND 102 - TRANSPORTATION TRUST FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520000 - Operating Supplies	33,117	34,333	34,333	16,337	44,343	10,010
5520010 - Computer Software	9,398	7,870	7,870	4,849	8,305	435
5520020 - Computer Hardware, Non-Capital	14,584	9,300	9,300	3,796	12,388	3,088
5521000 - Gas & Oil	501,757	462,770	462,770	332,993	537,705	74,935
5521001 - Gas & Oil- Marketing	0	0	0	354	0	0
5522000 - Chemicals	39,965	40,000	40,000	32,015	40,000	0
5524000 - Oper Supp-miscellaneous	16,369	20,600	20,600	15,099	20,600	0
5524500 - Cleaning Supplies	18	0	0	0	0	0
5525000 - Tools	18,598	24,513	24,513	14,133	41,973	17,460
5530000 - Road Materials & Supplies	433,462	1,420,964	1,420,964	817,801	1,465,340	44,376
5540000 - Books,pubs,subs & Memberships	151,746	158,713	158,713	138,891	168,765	10,052
5541000 - Registration Fees	13,236	14,694	14,694	7,273	16,875	2,181
5550000 - Training	4,120	20,116	20,116	7,615	29,556	9,440
Operating Expenses:	\$5,209,696	\$8,555,960	\$9,165,499	\$5,246,214	\$9,136,653	\$580,693
Capital Outlay:						
5640000 - Machinery & Equipment	87,513	153,920	251,998	191,955	242,626	88,706
5640020 - Computer Hardware, Capital	15,456	6,300	6,300	0	27,440	21,140
5640100 - Vehicles	0	99,300	99,300	94,952	74,997	-24,303
5650000 - Construction In Progress	34,745	354,837	354,837	354,835	295,836	-59,001
5680010 - Computer Software, Capital	4,680	0	0	0	0	0
Capital Outlay:	\$142,393	\$614,357	\$712,435	\$641,743	\$640,899	\$26,542
Debt Service:						
5710000 - Principal	816,418	837,429	837,429	837,428	876,842	39,413
5720000 - Interest	554,132	533,722	533,722	533,722	518,979	-14,743
Debt Service:	\$1,370,550	\$1,371,151	\$1,371,151	\$1,371,150	\$1,395,821	\$24,670
Transfers Out:						
5910001 - Tran Out-general Fund	2,176,710	2,068,903	2,068,903	2,068,903	2,496,328	427,425
5910158 - Tran Out-intergov Radio Commun	18,591	20,492	20,492	20,492	23,235	2,743
5910510 - Tran Out Fleet	42,555	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	68,880	68,880	68,880	50,880	-18,000
Transfers Out:	\$2,237,856	\$2,158,275	\$2,158,275	\$2,158,275	\$2,570,443	\$412,168
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	1,727,872	0	0	0
Reserves - Assigned:	\$0	\$0	\$1,727,872	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$18,442,189	\$23,188,643	\$25,657,679	\$18,252,307	\$25,480,457	\$2,291,814

FUND 103 – DRUG ABUSE TREATMENT FUND

TRENDS & ISSUES

Funds collected are transferred to the General Fund in support of the operations of the Drug Court Program, which is managed by Court Administration. For FY20, revenues will support \$70,800 of the required funding for the Drug Court program.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues collected are in accordance with County Ordinance 00-11, whereby \$14 of every \$15 collected for incidents involving alcohol or drugs are remitted to the BOCC. FY20 total revenues are estimated to increase \$1,788 from the FY19 Adopted Budget based on current year collection trends.

There were no changes between the Recommended and Tentative Budgets.

103-DRUG ABUSE TREATMENT FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 72,644	\$ 74,526	\$ 74,526	\$ 0	\$ 1,882
<u>Less 5% Statutory Reduction</u>	<u>\$(3,632)</u>	<u>\$(3,726)</u>	<u>\$(3,726)</u>	<u>\$ 0</u>	<u>\$(94)</u>
Subtotal:	\$ 69,012	\$ 70,800	\$ 70,800	\$ 0	\$ 1,788
<hr/>					
REVENUES TOTAL:	<u>\$ 69,012</u>	<u>\$ 70,800</u>	<u>\$ 70,800</u>	<u>\$ 0</u>	<u>\$ 1,788</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 69,012</u>	<u>\$ 70,800</u>	<u>\$ 70,800</u>	<u>\$ 0</u>	<u>\$ 1,788</u>
EXPENDITURES TOTAL:	<u>\$ 69,012</u>	<u>\$ 70,800</u>	<u>\$ 70,800</u>	<u>\$ 0</u>	<u>\$ 1,788</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 103 – DRUG ABUSE TREATMENT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	72,889	69,012	72,790	47,425	70,800	1,788
Transfers Out:	\$72,889	\$69,012	\$72,790	\$47,425	\$70,800	\$1,788
TOTAL EXPENDITURES:	\$72,889	\$69,012	\$72,790	\$47,425	\$70,800	\$1,788

FUND 104 – TOURIST DEVELOPMENT TAX FUND

TRENDS & ISSUES

The Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non-profit owned and operated) within the boundaries of the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to mid-year staffing adjustments and employee Plan selections during Open Enrollment.**
- **Operating increased due to adjustments to Property and Liability Insurances as well as Overhead allocations. In addition, there are increases to Tax Collector fees and Other Contractual Services due to allocations to the Convention & Visitors Bureau as a result of increased revenues.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy and due to the reduction in Fund Balance as the property purchase at Austin Tindall Sports Complex closed in FY19.**

REVENUES

The major revenue source for the Tourist Development Tax (TDT) Fund is a 4% tax levy on hotel rooms and other temporary lodging. Other revenues include charges for services for such activities as special events, ticket sales, and rental of facilities. For FY20, it is estimated that TDT taxes will increase \$5,581,138 over the FY19 Adopted Budget based on current year's upward trend in collections. In addition, this Fund also generates interest on the Fund's balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were reevaluated which resulted in an increase for Other Taxes.**
- **Fund Balance decreased due to the property purchase for the Austin-Tindall Sports Complex closing on August 19, 2019 (FY19) which was partially offset by revised estimates.**

104-TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 36,342,448	\$ 41,923,586	\$ 42,155,310	\$ 231,724	\$ 5,812,862
Charges For Services	\$ 2,293,592	\$ 2,085,128	\$ 2,085,128	\$ 0	\$(208,464)
Miscellaneous Revenues	\$ 457,235	\$ 320,000	\$ 320,000	\$ 0	\$(137,235)
Less 5% Statutory Reduction	\$(1,954,663)	\$(2,216,435)	\$(2,228,022)	\$(11,587)	\$(273,359)
Subtotal:	\$ 37,138,612	\$ 42,112,279	\$ 42,332,416	\$ 220,137	\$ 5,193,804
Other Sources	\$ 148,273	\$ 148,273	\$ 148,273	\$ 0	\$ 0
Fund Balance	\$ 56,200,624	\$ 33,713,382	\$ 25,879,406	\$(7,833,976)	\$(30,321,218)
REVENUES TOTAL:	\$ 93,487,509	\$ 75,973,934	\$ 68,360,095	\$(7,613,839)	\$(25,127,414)
EXPENDITURES:					
Personal Services	\$ 2,357,564	\$ 1,959,218	\$ 2,000,491	\$ 41,273	\$(357,073)
Operating Expenses	\$ 20,586,695	\$ 25,999,188	\$ 26,229,675	\$ 230,487	\$ 5,642,980
Capital Outlay	\$ 21,794,093	\$ 6,788,470	\$ 6,788,470	\$ 0	\$(15,005,623)
Grants and Aids	\$ 0	\$ 1,000	\$ 1,000	\$ 0	\$ 1,000
Subtotal:	\$ 44,738,352	\$ 34,747,876	\$ 35,019,636	\$ 271,760	\$(9,718,716)
Transfers Out	\$ 12,988,751	\$ 8,215,391	\$ 8,129,817	\$(85,574)	\$(4,858,934)
Reserves - Operating	\$ 8,603,629	\$ 14,447,252	\$ 11,698,749	\$(2,748,503)	\$ 3,095,120
Reserves - Capital	\$ 0	\$ 2,000,000	\$ 2,000,000	\$ 0	\$ 2,000,000
Reserves - Assigned	\$ 20,000,000	\$ 0	\$ 0	\$ 0	\$(20,000,000)
Reserves - Stability	\$ 7,156,777	\$ 16,563,415	\$ 11,511,893	\$(5,051,522)	\$ 4,355,116
EXPENDITURES TOTAL:	\$ 93,487,509	\$ 75,973,934	\$ 68,360,095	\$(7,613,839)	\$(25,127,414)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	1,347,377	1,648,438	1,648,438	977,536	1,396,985	-251,453
5120002 - Disaster Relief	519	0	0	0	0	0
5130000 - Other Salaries & Wages	98,615	0	0	119,942	0	0
5130001 - Vacancy Factor	0	-29,945	-29,945	0	-24,980	4,965
5140000 - Overtime	127,153	62,170	62,170	42,878	30,180	-31,990
5150300 - Class C Meals	4	0	0	27	0	0
5160000 - Compensated Annual Leave	84,447	0	0	65,410	0	0
5160010 - Compensated Ann Leave Payoff	18,141	0	0	39,204	0	0
5160020 - Compensated Admin Leave	9,422	0	0	11,377	0	0
5170000 - Compensated Sick Leave	53,786	0	0	41,452	0	0
5170010 - Compensated Sick Leave Payoff	23,305	0	0	41,102	0	0
5170020 - Sick Bank Leave	5,110	0	0	0	0	0
5210000 - Fica Taxes	132,313	130,884	130,884	100,130	109,172	-21,712
5220000 - Retirement Contributions	134,593	136,105	136,105	102,458	123,189	-12,916
5230000 - Health Insurance	327,606	328,350	328,350	212,618	302,535	-25,815
5231000 - Life Insurance	1,689	1,594	1,594	1,160	1,342	-252
5232000 - Dental Insurance	8,934	8,441	8,441	6,223	7,541	-900
5233000 - Lt Disability Insurance	2,260	2,823	2,823	1,681	2,352	-471
5233100 - St Disability Insurance	4,190	3,756	3,756	3,025	3,143	-613
5240000 - Workers' Compensation	70,398	64,948	64,948	52,732	49,032	-15,916
5250000 - Unemployment Compensation	1	0	0	0	0	0
Personal Services:	\$2,449,863	\$2,357,564	\$2,357,564	\$1,818,954	\$2,000,491	-\$357,073
Operating Expenses:						
5310000 - Professional Services	669,277	1,176,741	1,449,035	476,423	1,066,491	-110,250
5310006 - Legal Fees	28,359	0	0	1,575	0	0
5312000 - Tax Collector Fees	584,417	545,137	545,137	421,511	632,330	87,193
5340000 - Other Contractual Services	16,075,664	12,685,408	14,088,027	14,999,207	19,135,165	6,449,757
5400000 - Travel And Per Diem	28,252	13,381	13,381	8,561	2,400	-10,981
5410000 - Communications	88,862	69,913	69,913	52,016	36,970	-32,943
5420000 - Freight & Postage Services	337	900	900	498	800	-100
5430000 - Utility Services	373,698	160,240	160,240	143,579	96,946	-63,294
5440000 - Rentals And Leases	29,425	22,450	22,450	17,568	18,800	-3,650
5450000 - Insurance	155,300	135,921	135,921	135,921	194,855	58,934
5460000 - Repair & Maintenance Svcs	1,643,516	3,065,725	3,871,998	1,383,935	2,669,595	-396,130
5460008 - R&M Parking re-paving	68,000	83,500	83,500	80,740	37,000	-46,500
5462000 - Rep & Maint-automotive	1,870	4,900	4,900	5,077	3,700	-1,200
5470000 - Printing And Binding	3,266	10,350	10,350	3,808	5,250	-5,100
5480000 - Promotional Activities	6,420	22,000	22,000	4,893	18,700	-3,300
5480002 - PCRA-Line Items	648,814	1,148,800	1,148,800	1,149,341	1,148,800	0
5480003 - WPRA-Line Items	100,950	105,950	105,950	83,050	105,950	0
5480004 - Marketing & Event Mgmt	238,331	300,000	300,000	347,185	300,000	0
5480005 - Other Contractual Obligations	0	21,000	20,000	0	20,000	-1,000
5480006 - Accomodations	0	45,000	45,000	34,851	45,000	0
5480007 - Production	0	200,000	200,000	100,800	150,000	-50,000
5480008 - Tailgating Experience	0	45,000	45,000	0	0	-45,000
5480009 - Venue - O & M	0	200,000	200,000	0	200,000	0
5490000 - Oth Current Chgs & Obligations	134,018	152,435	652,435	507,920	0	-152,435
5490011 - Cash over/shorts	-3	0	0	-44	0	0

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490018 - Other Current Chgs & Obligations-E	0	100,000	100,000	14,000	100,000	0
5490019 - Hurricane Irma Allocation	301,756	0	0	0	0	0
5490501 - OH-Workers' Compensation	15,388	14,698	14,698	14,698	7,902	-6,796
5490502 - OH-Property & Liability Insurance	17,610	26,234	26,234	26,234	34,783	8,549
5490503 - OH-Dental Insurance	2,499	2,183	2,183	2,183	2,064	-119
5490504 - OH-Health Insurance	12,475	10,366	10,366	10,366	7,643	-2,723
5490505 - OH-Life/AD&D, STD, LTD	6,630	5,054	5,054	5,054	2,061	-2,993
5490509 - OH-Fleet Oversight	0	679	679	679	1,040	361
5490510 - OH-Fleet Maint	454	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	1,260	1,260	1,260	5,850	4,590
5511000 - Office Supplies	7,621	5,800	5,800	3,893	4,600	-1,200
5512000 - Office Equipment	149	0	0	230	0	0
5520000 - Operating Supplies	140,471	55,530	55,530	66,871	67,310	11,780
5520010 - Computer Software	328	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	648	6,074	1,698	1,401	985	-5,089
5521000 - Gas & Oil	25,936	18,817	18,817	13,427	14,271	-4,546
5522000 - Chemicals	100,895	111,300	111,300	74,215	84,200	-27,100
5524500 - Cleaning Supplies	1,877	1,800	1,800	1,370	1,800	0
5525000 - Tools	2,360	6,275	6,275	4,234	4,400	-1,875
5528000 - Medicine	0	100	100	0	0	-100
5540000 - Books,pubs,subs & Memberships	6,598	3,524	3,524	3,506	2,014	-1,510
5550000 - Training	7,352	2,250	2,250	910	0	-2,250
Operating Expenses:	\$21,529,820	\$20,586,695	\$23,562,505	\$20,202,946	\$26,229,675	\$5,642,980
Capital Outlay:						
5630000 - Improv Other Than Bldgs	34,960	87,456	87,456	0	0	-87,456
5640000 - Machinery & Equipment	146,730	227,600	376,707	284,097	467,229	239,629
5640020 - Computer Hardware, Capital	0	0	4,376	5,915	5,371	5,371
5650000 - Construction In Progress	21,616,036	21,479,037	35,469,319	11,400,466	6,312,870	-15,166,167
5680010 - Computer Software, Capital	0	0	0	0	3,000	3,000
Capital Outlay:	\$21,797,725	\$21,794,093	\$35,937,858	\$11,690,478	\$6,788,470	-\$15,005,623
Grants and Aids:						
5820000 - Aids To Private Organization	200,000	0	1,000	1,000	1,000	1,000
Grants and Aids:	\$200,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000
Transfers Out:						
5910001 - Tran Out-general Fund	1,422,132	4,244,110	4,244,110	4,244,110	4,873,211	629,101
5910158 - Tran Out-intergov Radio Commun	17,362	0	0	0	0	0
5910240 - Tran Out-TDT Revenue Refunding a	3,255,879	3,255,879	3,255,879	3,255,879	3,255,646	-233
5910315 - Tran Out-General Capital Outlay Ful	6,223,344	5,485,822	5,485,822	5,485,822	0	-5,485,822
5910511 - Tran Out Fleet Fuel F511	0	2,940	2,940	2,940	960	-1,980
Transfers Out:	\$10,918,717	\$12,988,751	\$12,988,751	\$12,988,751	\$8,129,817	-\$4,858,934
Reserves - Operating:						
5990010 - Reserve For Cash	0	6,311,328	6,311,328	0	8,078,970	1,767,642
5990020 - Reserve For Contingency	0	2,292,301	2,400,663	0	3,619,779	1,327,478
Reserves - Operating:	\$0	\$8,603,629	\$8,711,991	\$0	\$11,698,749	\$3,095,120
Reserves - Capital:						

FUND 104 - TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	4,733,200	0	0	0
5990041 - Res For Capital - Designated	0	0	0	0	2,000,000	2,000,000
Reserves - Capital:	\$0	\$0	\$4,733,200	\$0	\$2,000,000	\$2,000,000
Reserves - Assigned:						
5990060 - Reserves Assigned	0	20,000,000	0	0	0	-20,000,000
Reserves - Assigned:	\$0	\$20,000,000	\$0	\$0	\$0	-\$20,000,000
Reserves - Stability:						
5990080 - Reserve For Stability	0	7,156,777	5,149,975	0	11,511,893	4,355,116
Reserves - Stability:	\$0	\$7,156,777	\$5,149,975	\$0	\$11,511,893	\$4,355,116
TOTAL EXPENDITURES:	\$56,896,126	\$93,487,509	\$93,442,844	\$46,702,128	\$68,360,095	-\$25,127,414

FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida, to pay the debt service on bonds issued for a convention center, and to pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased due to an increase in Tax Collector Fees.**
- **Transfers Out decreased based on the updated Cost Allocation Plan and is partially offset by an increase to the Commission Auditor. Also, there was a reduction to this Fund's debt service contribution due to the refunding of a Bond, Fund 204-Debt Service Taxable 5th Cent Revenue Bond.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were revised, which resulted in an increase to Other Taxes.**
- **Fund Balance projections were revised, which also resulted in an increase.**

105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 9,085,612	\$ 10,480,897	\$ 10,538,827	\$ 57,930	\$ 1,453,215
Miscellaneous Revenues	\$ 64,552	\$ 194,887	\$ 194,887	\$ 0	\$ 130,335
<u>Less 5% Statutory Reduction</u>	<u>\$(457,508)</u>	<u>\$(533,789)</u>	<u>\$(536,686)</u>	<u>\$(2,897)</u>	<u>\$(79,178)</u>
Subtotal:	\$ 8,692,656	\$ 10,141,995	\$ 10,197,028	\$ 55,033	\$ 1,504,372
Other Sources	\$ 37,069	\$ 47,149	\$ 47,149	\$ 0	\$ 10,080
<u>Fund Balance</u>	<u>\$ 18,546,584</u>	<u>\$ 10,762,273</u>	<u>\$ 11,048,999</u>	<u>\$ 286,726</u>	<u>\$(7,497,585)</u>
REVENUES TOTAL:	<u>\$ 27,276,309</u>	<u>\$ 20,951,417</u>	<u>\$ 21,293,176</u>	<u>\$ 341,759</u>	<u>\$(5,983,133)</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 11,761,651</u>	<u>\$ 6,952,862</u>	<u>\$ 6,953,731</u>	<u>\$ 869</u>	<u>\$(4,807,920)</u>
Subtotal:	\$ 11,761,651	\$ 6,952,862	\$ 6,953,731	\$ 869	\$(4,807,920)
Transfers Out	\$ 4,455,983	\$ 4,099,098	\$ 4,040,562	\$(58,536)	\$(415,421)
Reserves - Operating	\$ 4,756,011	\$ 7,896,060	\$ 5,362,935	\$(2,533,125)	\$ 606,924
Reserves - Capital	\$ 1,931,090	\$ 0	\$ 0	\$ 0	\$(1,931,090)
<u>Reserves - Stability</u>	<u>\$ 4,371,574</u>	<u>\$ 2,003,397</u>	<u>\$ 4,935,948</u>	<u>\$ 2,932,551</u>	<u>\$ 564,374</u>
EXPENDITURES TOTAL:	<u>\$ 27,276,309</u>	<u>\$ 20,951,417</u>	<u>\$ 21,293,176</u>	<u>\$ 341,759</u>	<u>\$(5,983,133)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 105 - FIFTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	18,772	0	0	1,913	0	0
5312000 - Tax Collector Fees	146,104	136,284	136,284	105,378	158,082	21,798
5340000 - Other Contractual Services	3,323,188	9,294,516	9,953,634	9,179,091	3,751,606	-5,542,910
5480000 - Promotional Activities	0	0	2,000,000	2,000,000	0	0
5490000 - Oth Current Chgs & Obligations	2,604,508	2,330,851	2,670,647	2,670,647	3,044,043	713,192
Operating Expenses:	\$6,092,573	\$11,761,651	\$14,760,565	\$13,957,028	\$6,953,731	-\$4,807,920
Transfers Out:						
5910001 - Tran Out-general Fund	100,825	197,175	197,175	197,175	211,843	14,668
5910204 - Tran Out-TDT Rev Bnds Series 2012	644,414	594,775	594,775	594,775	0	-594,775
5910240 - Tran Out-TDT Revenue Refunding a	2,281,330	2,282,135	2,282,135	2,282,135	2,281,167	-968
5910243 - Transfer Out - 243	1,381,594	1,381,898	1,381,898	1,381,898	1,381,783	-115
5910247 - Tran Out - 247	0	0	0	0	165,769	165,769
Transfers Out:	\$4,408,163	\$4,455,983	\$4,455,983	\$4,455,983	\$4,040,562	-\$415,421
Reserves - Operating:						
5990010 - Reserve For Cash	0	4,068,811	4,068,811	0	4,258,635	189,824
5990020 - Reserve For Contingency	0	687,200	1,887,675	0	1,104,300	417,100
Reserves - Operating:	\$0	\$4,756,011	\$5,956,486	\$0	\$5,362,935	\$606,924
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,931,090	0	0	0	-1,931,090
Reserves - Capital:	\$0	\$1,931,090	\$0	\$0	\$0	-\$1,931,090
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,371,574	4,483,783	0	4,935,948	564,374
Reserves - Stability:	\$0	\$4,371,574	\$4,483,783	\$0	\$4,935,948	\$564,374
TOTAL EXPENDITURES:	\$10,500,735	\$27,276,309	\$29,656,817	\$18,413,011	\$21,293,176	-\$5,983,133

FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund includes revenues and appropriations to promote and advertise tourism in Florida and to pay the debt service on bonds issued for a professional sports franchise or a retained spring training franchise.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased due to an increase in Tax Collector Fees.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This Fund's major revenue source is a 1% tax levied on hotel rooms and other temporary lodging, as well as Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenue projections were revised, which resulted in an increase to Other Taxes.**
- **Fund Balance projections were revised, which also resulted in an increase.**

106-SIXTH CENT TOURIST DEVELOPMENT TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 9,085,612	\$ 10,480,897	\$ 10,538,827	\$ 57,930	\$ 1,453,215
Miscellaneous Revenues	\$ 30,000	\$ 65,828	\$ 65,828	\$ 0	\$ 35,828
<u>Less 5% Statutory Reduction</u>	<u>\$(455,781)</u>	<u>\$(527,336)</u>	<u>\$(530,233)</u>	<u>\$(2,897)</u>	<u>\$(74,452)</u>
Subtotal:	\$ 8,659,831	\$ 10,019,389	\$ 10,074,422	\$ 55,033	\$ 1,414,591
Other Sources	\$ 0	\$ 47,149	\$ 47,149	\$ 0	\$ 47,149
<u>Fund Balance</u>	<u>\$ 4,915,560</u>	<u>\$ 6,889,755</u>	<u>\$ 7,201,012</u>	<u>\$ 311,257</u>	<u>\$ 2,285,452</u>
REVENUES TOTAL:	<u>\$ 13,575,391</u>	<u>\$ 16,956,293</u>	<u>\$ 17,322,583</u>	<u>\$ 366,290</u>	<u>\$ 3,747,192</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 7,430,801</u>	<u>\$ 10,157,213</u>	<u>\$ 10,158,082</u>	<u>\$ 869</u>	<u>\$ 2,727,281</u>
Subtotal:	\$ 7,430,801	\$ 10,157,213	\$ 10,158,082	\$ 869	\$ 2,727,281
Transfers Out	\$ 200,177	\$ 223,023	\$ 219,761	\$(3,262)	\$ 19,584
Reserves - Operating	\$ 1,769,618	\$ 2,174,130	\$ 1,888,945	\$(285,185)	\$ 119,327
<u>Reserves - Stability</u>	<u>\$ 4,174,795</u>	<u>\$ 4,401,927</u>	<u>\$ 5,055,795</u>	<u>\$ 653,868</u>	<u>\$ 881,000</u>
EXPENDITURES TOTAL:	<u>\$ 13,575,391</u>	<u>\$ 16,956,293</u>	<u>\$ 17,322,583</u>	<u>\$ 366,290</u>	<u>\$ 3,747,192</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 106 - SIXTH CENT TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	146,104	136,284	136,284	105,378	158,082	21,798
5340000 - Other Contractual Services	7,123,686	6,294,517	6,953,635	6,429,092	9,000,000	2,705,483
5400000 - Travel And Per Diem	424	0	0	0	0	0
5470000 - Printing And Binding	3,223	0	0	0	0	0
5480000 - Promotional Activities	752,760	1,000,000	1,000,000	118,264	1,000,000	0
5480002 - PCRA-Line Items	462,046	0	0	0	0	0
5480004 - Marketing & Event Mgmt	136,864	0	0	0	0	0
5480005 - Other Contractual Obligations	1,000	0	0	0	0	0
5480006 - Accomodations	21,426	0	0	0	0	0
5480007 - Production	123,020	0	0	0	0	0
5480008 - Tailgating Experience	26,146	0	0	0	0	0
5480009 - Venue - O & M	277,652	0	0	0	0	0
Operating Expenses:	\$9,074,352	\$7,430,801	\$8,089,919	\$6,652,734	\$10,158,082	\$2,727,281
Transfers Out:						
5910001 - Tran Out-general Fund	100,947	200,177	200,177	200,177	219,761	19,584
Transfers Out:	\$100,947	\$200,177	\$200,177	\$200,177	\$219,761	\$19,584
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,193,549	1,193,549	0	851,335	-342,214
5990020 - Reserve For Contingency	0	576,069	829,009	0	1,037,610	461,541
Reserves - Operating:	\$0	\$1,769,618	\$2,022,558	\$0	\$1,888,945	\$119,327
Reserves - Stability:						
5990080 - Reserve For Stability	0	4,174,795	4,228,702	0	5,055,795	881,000
Reserves - Stability:	\$0	\$4,174,795	\$4,228,702	\$0	\$5,055,795	\$881,000
TOTAL EXPENDITURES:	\$9,175,299	\$13,575,391	\$14,541,356	\$6,852,911	\$17,322,583	\$3,747,192

FUND 107 – LIBRARY DISTRICT FUND

TRENDS & ISSUES

This Fund supports the operation of five full service libraries, outreach libraries, central services, and support services which have been operated by LS&S since January 3, 2012 with oversight by the County.

The Personal Services supports .50 FTEs, which remains unchanged from the FY19 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **As a result of the changes to Transfers Out, Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY20 Budget reflects an increase of 12.02% in Ad Valorem (\$920,202) which is calculated at the same millage rate (0.3000) as FY19. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

107-LIBRARY DISTRICT FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 7,653,633	\$ 8,573,835	\$ 8,573,835	\$ 0	\$ 920,202
PY Delinquent Ad Valorem Tax	\$ 2,000	\$ 2,000	\$ 2,000	\$ 0	\$ 0
Intergovernmental Revenue	\$ 166,946	\$ 162,424	\$ 162,424	\$ 0	\$(4,522)
Charges For Services	\$ 84,862	\$ 72,959	\$ 72,959	\$ 0	\$(11,903)
Judgment, Fines & Forfeits	\$ 35,000	\$ 35,000	\$ 35,000	\$ 0	\$ 0
Miscellaneous Revenues	\$ 148,907	\$ 202,407	\$ 202,407	\$ 0	\$ 53,500
Less 5% Statutory Reduction	\$(395,470)	\$(443,960)	\$(443,960)	\$ 0	\$(48,490)
Subtotal:	\$ 7,695,878	\$ 8,604,665	\$ 8,604,665	\$ 0	\$ 908,787
Fund Balance	\$ 3,543,576	\$ 2,928,801	\$ 2,928,801	\$ 0	\$(614,775)
REVENUES TOTAL:	\$ 11,239,454	\$ 11,533,466	\$ 11,533,466	\$ 0	\$ 294,012
EXPENDITURES:					
Personal Services	\$ 58,725	\$ 60,868	\$ 60,868	\$ 0	\$ 2,143
Operating Expenses	\$ 6,378,600	\$ 6,251,534	\$ 6,256,808	\$ 5,274	\$(121,792)
Capital Outlay	\$ 595,325	\$ 279,327	\$ 279,327	\$ 0	\$(315,998)
Debt Service	\$ 557,791	\$ 557,792	\$ 557,792	\$ 0	\$ 1
Subtotal:	\$ 7,590,441	\$ 7,149,521	\$ 7,154,795	\$ 5,274	\$(435,646)
Transfers Out	\$ 1,149,509	\$ 1,196,152	\$ 971,215	\$(224,937)	\$(178,294)
Reserves - Operating	\$ 1,620,303	\$ 1,626,852	\$ 1,590,242	\$(36,610)	\$(30,061)
Reserves - Debt	\$ 278,896	\$ 278,896	\$ 278,896	\$ 0	\$ 0
Reserves - Stability	\$ 600,305	\$ 1,282,045	\$ 1,538,318	\$ 256,273	\$ 938,013
EXPENDITURES TOTAL:	\$ 11,239,454	\$ 11,533,466	\$ 11,533,466	\$ 0	\$ 294,012

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	43,119	47,679	47,679	33,918	49,114	1,435
5130001 - Vacancy Factor	0	-835	-835	0	-859	-24
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	1,391	0	0	1,616	0	0
5160020 - Compensated Admin Leave	890	0	0	791	0	0
5170000 - Compensated Sick Leave	890	0	0	4,023	0	0
5210000 - Fica Taxes	3,481	3,648	3,648	3,036	3,757	109
5220000 - Retirement Contributions	3,708	3,939	3,939	3,344	4,160	221
5230000 - Health Insurance	3,911	3,812	3,812	3,225	4,215	403
5231000 - Life Insurance	56	45	45	44	46	1
5232000 - Dental Insurance	143	145	145	121	157	12
5233000 - Lt Disability Insurance	76	78	78	64	81	3
5233100 - St Disability Insurance	140	105	105	117	108	3
5240000 - Workers' Compensation	106	109	109	93	89	-20
Personal Services:	\$57,914	\$58,725	\$58,725	\$50,407	\$60,868	\$2,143
Operating Expenses:						
5310000 - Professional Services	4,775,748	5,373,336	5,373,336	4,924,467	5,491,819	118,483
5312000 - Tax Collector Fees	133,575	153,073	153,073	148,834	171,477	18,404
5340000 - Other Contractual Services	296,790	328,100	339,100	239,135	344,100	16,000
5400000 - Travel And Per Diem	0	450	450	0	450	0
5430000 - Utility Services	192,176	258,500	258,500	147,700	208,500	-50,000
5440000 - Rentals And Leases	0	1,500	1,500	4,906	750	-750
5450000 - Insurance	25,334	25,748	25,748	25,748	30,424	4,676
5460000 - Repair & Maintenance Svcs	100,321	312,550	312,550	103,847	146,290	-166,260
5460008 - R&M Parking re-paving	22,022	10,000	10,000	0	0	-10,000
5462000 - Rep & Maint-automotive	0	0	0	284	0	0
5490000 - Oth Current Chgs & Obligations	0	0	0	175	0	0
5490011 - Cash over/shorts	27	0	0	-46	0	0
5490019 - Hurricane Irma Allocation	29,509	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	34	0	0	0	0	0
5490501 - OH-Workers' Compensation	156	187	187	187	128	-59
5490502 - OH-Property & Liability Insurance	2,936	4,970	4,970	4,970	5,431	461
5490503 - OH-Dental Insurance	26	28	28	28	33	5
5490504 - OH-Health Insurance	130	132	132	132	125	-7
5490505 - OH-Life/AD&D, STD, LTD	32	29	29	29	26	-3
5490509 - OH-Fleet Oversight	0	291	291	291	240	-51
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	540	540	540	1,350	810
5511000 - Office Supplies	0	0	0	266	0	0
5520000 - Operating Supplies	30,479	30,300	30,300	31,096	30,300	0
5520010 - Computer Software	2,865	1,500	1,500	1,478	1,500	0
5520020 - Computer Hardware, Non-Capital	17,029	95,365	95,365	3,174	70,365	-25,000
5524500 - Cleaning Supplies	0	0	0	32	0	0
5540000 - Books,pubs,subs & Memberships	3,533	0	0	0	0	0
5551001 - Reimbursements LSSI	-274,779	-217,999	-217,999	-26,837	-246,500	-28,501
Operating Expenses:	\$5,357,996	\$6,378,600	\$6,389,600	\$5,610,436	\$6,256,808	-\$121,792
Capital Outlay:						

FUND 107-LIBRARY DISTRICT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	62,500	62,500
5640020 - Computer Hardware, Capital	22,102	31,000	31,000	15,349	11,000	-20,000
5640100 - Vehicles	0	0	23,985	47,970	0	0
5650000 - Construction In Progress	41,045	364,325	364,324	53,065	0	-364,325
5660000 - Books, Publ & Library Material	728,554	200,000	200,000	200,000	205,827	5,827
Capital Outlay:	\$791,701	\$595,325	\$619,309	\$316,383	\$279,327	-\$315,998
Debt Service:						
5710000 - Principal	479,968	490,447	490,447	407,969	501,155	10,708
5720000 - Interest	77,823	67,344	67,344	56,857	56,637	-10,707
Debt Service:	\$557,791	\$557,791	\$557,791	\$464,826	\$557,792	\$1
Transfers Out:						
5910001 - Tran Out-general Fund	402,781	1,012,007	1,012,007	1,012,007	827,550	-184,457
5910511 - Tran Out Fleet Fuel F511	0	1,260	1,260	1,260	0	-1,260
5910704 - Transfers out-Property Appr	127,190	136,242	136,522	136,522	143,665	7,423
Transfers Out:	\$529,971	\$1,149,509	\$1,149,789	\$1,149,789	\$971,215	-\$178,294
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,264,472	1,264,472	0	1,214,815	-49,657
5990020 - Reserve For Contingency	0	355,831	355,870	0	375,427	19,596
Reserves - Operating:	\$0	\$1,620,303	\$1,620,342	\$0	\$1,590,242	-\$30,061
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
Reserves - Debt:	\$0	\$278,896	\$278,896	\$0	\$278,896	\$0
Reserves - Stability:						
5990080 - Reserve For Stability	0	600,305	1,072,125	0	1,538,318	938,013
Reserves - Stability:	\$0	\$600,305	\$1,072,125	\$0	\$1,538,318	\$938,013
TOTAL EXPENDITURES:	\$7,295,372	\$11,239,454	\$11,746,577	\$7,591,841	\$11,533,466	\$294,012

FUND 109 – THE LAW ENFORCEMENT TRUST FUND

TRENDS & ISSUES

This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office request funding approval by the BOCC in support of these programs.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. However, the overall FY20 revenues are based on current year actuals. Primary revenue source for FY20 includes Fund Balance from prior years.

There were no changes between the Recommended and Tentative Budgets.

109-LAW ENFORCEMENT TRUST FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 2,000	\$ 5,609	\$ 5,609	\$ 0	\$ 3,609
<u>Less 5% Statutory Reduction</u>	<u>\$(100)</u>	<u>\$(280)</u>	<u>\$(280)</u>	<u>\$ 0</u>	<u>\$(180)</u>
Subtotal:	\$ 1,900	\$ 5,329	\$ 5,329	\$ 0	\$ 3,429
Other Sources	\$ 27,667	\$ 27,667	\$ 27,667	\$ 0	\$ 0
<u>Fund Balance</u>	<u>\$ 400,000</u>	<u>\$ 775,299</u>	<u>\$ 775,299</u>	<u>\$ 0</u>	<u>\$ 375,299</u>
REVENUES TOTAL:	<u>\$ 429,567</u>	<u>\$ 808,295</u>	<u>\$ 808,295</u>	<u>\$ 0</u>	<u>\$ 378,728</u>
EXPENDITURES:					
<u>Transfers Out</u>	<u>\$ 429,567</u>	<u>\$ 808,295</u>	<u>\$ 808,295</u>	<u>\$ 0</u>	<u>\$ 378,728</u>
EXPENDITURES TOTAL:	<u>\$ 429,567</u>	<u>\$ 808,295</u>	<u>\$ 808,295</u>	<u>\$ 0</u>	<u>\$ 378,728</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 109 - LAW ENFORCEMENT TRUST FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	197,160	429,567	963,693	109,660	808,295	378,728
Transfers Out:	\$197,160	\$429,567	\$963,693	\$109,660	\$808,295	\$378,728
TOTAL EXPENDITURES:	\$197,160	\$429,567	\$963,693	\$109,660	\$808,295	\$378,728

FUND 111 - SHIP

TRENDS & ISSUES

The SHIP (State Housing Initiatives Partnership) program is a Grant Program funded by the State of Florida to provide assistance, mostly via loans, to very-low, low and moderate income level residents for the purchase or rehabilitation of existing homes. Additionally, this program provides assistance to families facing foreclosure, delinquent property taxes and insurance, and for rental deposits to prevent homelessness. Funds received are split between administrative and programmatic expenses. The County is allowed to use 10% of funds received from the State for expenses related to administering the program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses increased to offset the adjustments in Personal Services.**

REVENUES

The SHIP program is funded by State Grants. Grant revenue anticipated for FY20 is \$461,358. Once again, this funding source was used by the State Legislature for other purposes thereby reducing the amount of funds available for entities. Additional revenue sources are estimated recaptured revenues due to loan or grant award default and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

111-SHIP STATE HOUSING INITIATIVE PROGRAM SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 1,892,239	\$ 461,358	\$ 461,358	\$ 0	\$(1,430,881)
Charges For Services	\$ 6,000	\$ 6,000	\$ 6,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(95,282)</u>	<u>\$(23,368)</u>	<u>\$(23,368)</u>	<u>\$ 0</u>	<u>\$ 71,914</u>
Subtotal:	\$ 1,802,957	\$ 443,990	\$ 443,990	\$ 0	\$(1,358,967)
<u>Fund Balance</u>	<u>\$ 2,161,747</u>	<u>\$ 1,690,700</u>	<u>\$ 1,690,700</u>	<u>\$ 0</u>	<u>\$(471,047)</u>
REVENUES TOTAL:	<u>\$ 3,964,704</u>	<u>\$ 2,134,690</u>	<u>\$ 2,134,690</u>	<u>\$ 0</u>	<u>\$(1,830,014)</u>
EXPENDITURES:					
Personal Services	\$ 101,425	\$ 105,004	\$ 93,457	\$(11,547)	\$(7,968)
<u>Operating Expenses</u>	<u>\$ 3,862,439</u>	<u>\$ 2,029,686</u>	<u>\$ 2,041,233</u>	<u>\$ 11,547</u>	<u>\$(1,821,206)</u>
Subtotal:	\$ 3,963,864	\$ 2,134,690	\$ 2,134,690	\$ 0	\$(1,829,174)
<u>Transfers Out</u>	<u>\$ 840</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(840)</u>
EXPENDITURES TOTAL:	<u>\$ 3,964,704</u>	<u>\$ 2,134,690</u>	<u>\$ 2,134,690</u>	<u>\$ 0</u>	<u>\$(1,830,014)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	37,651	68,116	68,116	47,758	68,978	862
5130001 - Vacancy Factor	0	-1,192	-1,192	0	-1,208	-16
5140000 - Overtime	145	0	0	28	0	0
5150300 - Class C Meals	8	0	0	0	0	0
5160000 - Compensated Annual Leave	2,428	0	0	2,208	0	0
5160020 - Compensated Admin Leave	171	0	0	172	0	0
5170000 - Compensated Sick Leave	2,578	0	0	2,053	0	0
5170020 - Sick Bank Leave	4,404	0	0	0	0	0
5210000 - Fica Taxes	3,345	5,211	5,211	3,782	5,276	65
5220000 - Retirement Contributions	3,429	5,626	5,626	4,329	5,843	217
5230000 - Health Insurance	14,024	22,719	22,719	15,037	13,608	-9,111
5231000 - Life Insurance	56	64	64	53	65	1
5232000 - Dental Insurance	304	464	464	322	504	40
5233000 - Lt Disability Insurance	75	112	112	76	115	3
5233100 - St Disability Insurance	138	149	149	138	151	2
5240000 - Workers' Compensation	99	156	156	120	125	-31
Personal Services:	\$68,854	\$101,425	\$101,425	\$76,076	\$93,457	-\$7,968
Operating Expenses:						
5310000 - Professional Services	0	300	300	2,150	300	0
5340000 - Other Contractual Services	84	0	0	0	0	0
5400000 - Travel And Per Diem	1,582	3,000	2,000	733	1,000	-2,000
5410000 - Communications	0	200	200	0	200	0
5420000 - Freight & Postage Services	217	500	500	384	250	-250
5440000 - Rentals And Leases	93	300	300	156	300	0
5450000 - Insurance	0	435	435	0	187	-248
5460000 - Repair & Maintenance Svcs	4,122	250	250	0	250	0
5462000 - Rep & Maint-automotive	0	500	500	37	250	-250
5470000 - Printing And Binding	0	500	500	0	250	-250
5480000 - Promotional Activities	0	1,000	0	11	1,000	0
5488000 - Promotional-ads/media Buys	231	500	500	1,922	1,000	500
5490000 - Oth Current Chgs & Obligations	1,328,796	3,844,094	2,690,000	1,201,552	2,032,996	-1,811,098
5490500 - Reimbursement Of Py Revenue	0	0	0	128,434	0	0
5490503 - OH-Dental Insurance	0	7	0	0	0	-7
5490504 - OH-Health Insurance	0	8	0	0	0	-8
5490505 - OH-Life/AD&D, STD, LTD	0	-9	0	0	0	9
5490509 - OH-Fleet Oversight	0	194	0	0	0	-194
5490510 - OH-Fleet Maint	18	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	360	0	0	0	-360
5511000 - Office Supplies	1,236	1,500	500	69	250	-1,250
5512000 - Office Equipment	0	500	500	108	250	-250
5520000 - Operating Supplies	546	1,500	750	507	500	-1,000
5521000 - Gas & Oil	322	300	300	276	250	-50
5540000 - Books,pubs,subs & Memberships	0	500	500	1,000	500	0
5541000 - Registration Fees	1,920	3,000	1,000	175	500	-2,500
5550000 - Training	0	3,000	2,000	0	1,000	-2,000
Operating Expenses:	\$1,339,167	\$3,862,439	\$2,701,035	\$1,337,513	\$2,041,233	-\$1,821,206
Transfers Out:						

FUND 111 - SHIP STATE HOUSING INITIATIVE PROGRAM

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910511 - Tran Out Fleet Fuel F511	0	840	840	840	0	-840
Transfers Out:	\$0	\$840	\$840	\$840	\$0	-\$840
TOTAL EXPENDITURES:	\$1,408,021	\$3,964,704	\$2,803,300	\$1,414,429	\$2,134,690	-\$1,830,014

FUND 112 – EMERGENCY (911) COMMUNICATIONS

TRENDS & ISSUES

Funding supports the operations of the Emergency (911) Communications, commonly referred to as Dispatch, program which is managed by the Sheriff's Department. The County utilizes a consolidated Dispatch approach (Law Enforcement, Fire/Rescue and Animal Services). However, this fund supports the Law Enforcement Dispatch services. The Countywide Fire Fund pays for its services and the General Fund supports Animal Services.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

This revenue source was established by County Ordinance No. 04-47 whereby an emergency service fee is paid on every resident's telephone bill. For FY20, these fees are projected to increase from the FY19 Adopted Budget. Additional revenues include Balance Forward.

There were no changes between the Recommended and Tentative Budgets.

112-EMERGENCY(911)COMMUNICATIONS SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 1,399,677	\$ 1,405,939	\$ 1,405,939	\$ 0	\$ 6,262
Charges For Services	\$ 12,606	\$ 56,089	\$ 56,089	\$ 0	\$ 43,483
Miscellaneous Revenues	\$ 7,073	\$ 13,084	\$ 13,084	\$ 0	\$ 6,011
<u>Less 5% Statutory Reduction</u>	<u>\$(70,968)</u>	<u>\$(73,756)</u>	<u>\$(73,756)</u>	<u>\$ 0</u>	<u>\$(2,788)</u>
Subtotal:	\$ 1,348,388	\$ 1,401,356	\$ 1,401,356	\$ 0	\$ 52,968
<u>Fund Balance</u>	<u>\$ 1,255,172</u>	<u>\$ 1,567,677</u>	<u>\$ 1,567,677</u>	<u>\$ 0</u>	<u>\$ 312,505</u>
REVENUES TOTAL:	<u>\$ 2,603,560</u>	<u>\$ 2,969,033</u>	<u>\$ 2,969,033</u>	<u>\$ 0</u>	<u>\$ 365,473</u>
EXPENDITURES:					
Transfers Out	\$ 1,709,221	\$ 1,570,718	\$ 1,574,066	\$ 3,348	\$(135,155)
Reserves - Operating	\$ 406,043	\$ 418,858	\$ 419,193	\$ 335	\$ 13,150
<u>Reserves - Capital</u>	<u>\$ 488,296</u>	<u>\$ 979,457</u>	<u>\$ 975,774</u>	<u>\$(3,683)</u>	<u>\$ 487,478</u>
EXPENDITURES TOTAL:	<u>\$ 2,603,560</u>	<u>\$ 2,969,033</u>	<u>\$ 2,969,033</u>	<u>\$ 0</u>	<u>\$ 365,473</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 112 - EMERGENCY (911) COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	11,921	9,539	9,539	9,539	13,666	4,127
5910705 - Transfers out-Sheriff	1,537,472	1,699,682	1,699,682	1,699,682	1,560,400	-139,282
Transfers Out:	\$1,549,393	\$1,709,221	\$1,709,221	\$1,709,221	\$1,574,066	-\$135,155
Reserves - Operating:						
5990010 - Reserve For Cash	0	283,871	283,871	0	261,786	-22,085
5990020 - Reserve For Contingency	0	122,172	122,172	0	157,407	35,235
Reserves - Operating:	\$0	\$406,043	\$406,043	\$0	\$419,193	\$13,150
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	488,296	1,257,443	0	975,774	487,478
Reserves - Capital:	\$0	\$488,296	\$1,257,443	\$0	\$975,774	\$487,478
TOTAL EXPENDITURES:	\$1,549,393	\$2,603,560	\$3,372,707	\$1,709,221	\$2,969,033	\$365,473

FUND 113 – BUENAVENTURA LAKES MSBU

TRENDS & ISSUES

As a result of Board action approved on June 2, 2014, the Buenaventura Lakes MSBU was repealed. The only remaining expenses associated with this Fund are those related to a BVL MSBU Drainage project, which will be funded by Fund Balance and included later on the budget process in order to have as accurate of an estimate as possible. Once the funds are completely expended, this Fund will be closed.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue will be Fund Balance which will be included later in the budget process.

There were no changes between the Recommended and Tentative Budgets.

113-BUENAVENTURA LAKES MSBU SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Fund Balance	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
REVENUES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
Subtotal:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)
EXPENDITURES TOTAL:	\$ 40,796	\$ 0	\$ 0	\$ 0	\$(40,796)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 113 - BUENAVENTURA LAKES MSBU

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5	0	133	5	0	0
Operating Expenses:	\$5	\$0	\$133	\$5	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	40,796	40,796	0	0	-40,796
Capital Outlay:	\$0	\$40,796	\$40,796	\$0	\$0	-\$40,796
TOTAL EXPENDITURES:	\$5	\$40,796	\$40,929	\$5	\$0	-\$40,796

FUND 115 – COURT FACILITIES FUND

TRENDS & ISSUES

The Court Facilities Fund was created to capture revenue collected per Florida Statute 318.18 for non-criminal traffic infractions.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Budget policy.**

REVENUES

Funds are collected per Statute 318.18 for non-criminal traffic infractions based on \$30 per infraction. Revenues from the Court Facilities surcharge are anticipated to increase by 39% in FY20. Other sources of revenue include Fund Balance and Interest.

Changes between the Recommended and Tentative Budgets are as follows:

- **Revenues were reevaluated which resulted in an increase to Charges for Services.**

115-COURT FACILITIES FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 1,215,558	\$ 1,328,109	\$ 1,697,188	\$ 369,079	\$ 481,630
Miscellaneous Revenues	\$ 58,161	\$ 123,405	\$ 123,405	\$ 0	\$ 65,244
<u>Less 5% Statutory Reduction</u>	<u>\$(63,686)</u>	<u>\$(72,576)</u>	<u>\$(91,030)</u>	<u>\$(18,454)</u>	<u>\$(27,344)</u>
Subtotal:	\$ 1,210,033	\$ 1,378,938	\$ 1,729,563	\$ 350,625	\$ 519,530
<u>Fund Balance</u>	<u>\$ 10,417,348</u>	<u>\$ 11,725,465</u>	<u>\$ 11,725,465</u>	<u>\$ 0</u>	<u>\$ 1,308,117</u>
REVENUES TOTAL:	<u>\$ 11,627,381</u>	<u>\$ 13,104,403</u>	<u>\$ 13,455,028</u>	<u>\$ 350,625</u>	<u>\$ 1,827,647</u>
EXPENDITURES:					
Operating Expenses	\$ 181,200	\$ 65,200	\$ 65,200	\$ 0	\$(116,000)
<u>Capital Outlay</u>	<u>\$ 319,546</u>	<u>\$ 406,995</u>	<u>\$ 406,995</u>	<u>\$ 0</u>	<u>\$ 87,449</u>
Subtotal:	\$ 500,746	\$ 472,195	\$ 472,195	\$ 0	\$(28,551)
Transfers Out	\$ 667,419	\$ 650,404	\$ 646,928	\$(3,476)	\$(20,491)
Reserves - Operating	\$ 18,120	\$ 18,120	\$ 18,120	\$ 0	\$ 0
<u>Reserves - Capital</u>	<u>\$ 10,441,096</u>	<u>\$ 11,963,684</u>	<u>\$ 12,317,785</u>	<u>\$ 354,101</u>	<u>\$ 1,876,689</u>
EXPENDITURES TOTAL:	<u>\$ 11,627,381</u>	<u>\$ 13,104,403</u>	<u>\$ 13,455,028</u>	<u>\$ 350,625</u>	<u>\$ 1,827,647</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 115 – COURT FACILITIES FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460000 - Repair & Maintenance Svcs	337,307	50,000	50,000	0	50,000	0
5520000 - Operating Supplies	2,796	130,000	130,000	0	14,000	-116,000
5520010 - Computer Software	0	1,200	1,200	0	1,200	0
Operating Expenses:	\$340,102	\$181,200	\$181,200	\$0	\$65,200	-\$116,000
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	13,500	13,500	0	13,500	0
5650000 - Construction In Progress	306,609	306,046	434,357	15,569	393,495	87,449
Capital Outlay:	\$306,609	\$319,546	\$447,857	\$15,569	\$406,995	\$87,449
Transfers Out:						
5910001 - Tran Out-general Fund	9,839	16,933	16,933	16,933	14,134	-2,799
5910236 - Tran Out Debt Svc	650,515	650,486	650,486	650,486	632,794	-17,692
Transfers Out:	\$660,354	\$667,419	\$667,419	\$667,419	\$646,928	-\$20,491
Reserves - Operating:						
5990020 - Reserve For Contingency	0	18,120	18,120	0	18,120	0
Reserves - Operating:	\$0	\$18,120	\$18,120	\$0	\$18,120	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,441,096	11,440,465	0	12,317,785	1,876,689
5990041 - Res For Capital - Designated	0	0	285,000	0	0	0
Reserves - Capital:	\$0	\$10,441,096	\$11,725,465	\$0	\$12,317,785	\$1,876,689
TOTAL EXPENDITURES:	\$1,307,066	\$11,627,381	\$13,040,061	\$682,988	\$13,455,028	\$1,827,647

FUND 118 – HOMELESS PREVENTION & RAPID RE-HOUSING FUND

TRENDS & ISSUES

Established in 2009, this Fund has received various Department of Housing and Urban Development (HUD) grants to assist with Homelessness Prevention and Rapid Re-Housing Program: Economic Recovery and Reinvestment Act of 2009, Shelter Plus Care (2010) and Shelter Plus Care 2 (2013). The FY20 budget provides for the administration of the remaining balance for the Shelter Plus Care Grant and the Shelter Plus Care 2 Grant as well as for the Emergency Solutions Grant. There are no Personal Services associated with these Grants.

The purpose of the grant is to provide rental assistance for permanent supportive housing to families with children residing in motels/hotels.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

For FY20, this Fund is supported by the remaining balance of the US Department Housing and Urban Development for the Shelter Plus Care Grant, and the Shelter Plus Care 2 Grant as well as funding for the Emergency Solutions Grant.

There were no changes between the Recommended and Tentative Budgets.

118-HOMELESS PREVENTION & RAPID REHOUSING SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 205,879	\$ 378,104	\$ 378,104	\$ 0	\$ 172,225
Subtotal:	\$ 205,879	\$ 378,104	\$ 378,104	\$ 0	\$ 172,225
<u>Fund Balance</u>	\$ 19,827	\$ 6,123	\$ 6,123	\$ 0	\$(13,704)
REVENUES TOTAL:	\$ 225,706	\$ 384,227	\$ 384,227	\$ 0	\$ 158,521
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 225,706	\$ 384,227	\$ 384,227	\$ 0	\$ 158,521
Subtotal:	\$ 225,706	\$ 384,227	\$ 384,227	\$ 0	\$ 158,521
EXPENDITURES TOTAL:	\$ 225,706	\$ 384,227	\$ 384,227	\$ 0	\$ 158,521

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 118-HOMELESS PREVENTION & RAPID REHOUSING

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5488000 - Promotional-ads/media Buys	0	0	0	0	1,500	1,500
5490000 - Oth Current Chgs & Obligations	186,412	225,706	243,008	136,968	375,493	149,787
5490013 - Short Term Rent/Mortgage/Utilities	28,021	0	0	0	0	0
5511000 - Office Supplies	0	0	0	0	1,000	1,000
5512000 - Office Equipment	0	0	0	0	1,000	1,000
5520000 - Operating Supplies	0	0	0	0	484	484
5540000 - Books,pubs,subs & Memberships	0	0	0	0	2,250	2,250
5541000 - Registration Fees	0	0	0	0	500	500
5550000 - Training	0	0	0	0	2,000	2,000
Operating Expenses:	\$214,433	\$225,706	\$243,008	\$136,968	\$384,227	\$158,521
TOTAL EXPENDITURES:	\$214,433	\$225,706	\$243,008	\$136,968	\$384,227	\$158,521

FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND

TRENDS & ISSUES

The Neighborhood Stabilization Program (NSP), which first began in Fiscal Year 2010, was created to stabilize communities by providing assistance for the purchase of foreclosed properties for affordable homeownership or rental housing. NSP3 is the third round of program funding which is to be expended for the purchase and rehabilitation of approximately 30 homes in designated areas of the County. The grantor allows the County to retain 90% of the proceeds from 2nd closings to be reinvested in the program. The term of the grant was for 36 months with FY14 the final year of funding. As the funds are continued to be spent down, the grant balance will continue to be carried forward until further direction is provided by the grantor.

Personal Services are not included in FY20.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The Neighborhood Stabilization Program 3 was funded with a HUD grant award in the amount of \$3,239,646 to be spent over a period of three years beginning in FY12. FY20 revenues are the remaining grant funds as well as funds from the prior year.

There were no changes between the Recommended and Tentative Budgets.

122-NEIGHBORHOOD STABIL PROGRAM 3 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 247,656	\$ 230,083	\$ 230,083	\$ 0	\$(17,573)
Subtotal:	\$ 247,656	\$ 230,083	\$ 230,083	\$ 0	\$(17,573)
<u>Fund Balance</u>	\$ 125,079	\$ 193,626	\$ 193,626	\$ 0	\$ 68,547
REVENUES TOTAL:	\$ 372,735	\$ 423,709	\$ 423,709	\$ 0	\$ 50,974
EXPENDITURES:					
<u>Operating Expenses</u>	\$ 372,735	\$ 423,709	\$ 423,709	\$ 0	\$ 50,974
Subtotal:	\$ 372,735	\$ 423,709	\$ 423,709	\$ 0	\$ 50,974
EXPENDITURES TOTAL:	\$ 372,735	\$ 423,709	\$ 423,709	\$ 0	\$ 50,974

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 122 - NEIGHBORHOOD STABILIZATION PROGRAM 3

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	4,470	17,908	17,908	11,800	10,000	-7,908
5340000 - Other Contractual Services	0	222,890	222,890	0	399,263	176,373
5450000 - Insurance	0	135	135	135	135	0
5490000 - Oth Current Chgs & Obligations	0	130,802	199,442	0	13,311	-117,491
5511000 - Office Supplies	0	500	500	0	500	0
5520000 - Operating Supplies	0	500	500	0	500	0
Operating Expenses:	\$4,470	\$372,735	\$441,375	\$11,935	\$423,709	\$50,974
TOTAL EXPENDITURES:	\$4,470	\$372,735	\$441,375	\$11,935	\$423,709	\$50,974

**FUND 123 – TDT REVENUE REFUNDING AND
IMPROVEMENT BOND SERIES 2012**

TRENDS & ISSUES

The TDT Revenue Refunding and Improvement Bond Series 2012 Fund was created to recognize bond proceeds from the refunding of the TDT Revenue Bonds 2002A, the 2-4 Cent TDT Bank Loan Series 2009 (Chapman Property) and the additional bond money secured on top of those balances.

REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

123 - TDT REF & IMP 2012 PROJECT FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 123 - TDT REVENUE REF & IMP 2012 PROJECT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	3,976,701	0	0	0	0	0
Capital Outlay:	\$3,976,701	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$3,976,701	\$0	\$0	\$0	\$0	\$0

FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

TRENDS & ISSUES

Environmental Land Acquisition is part of the Environmental Lands Conservation Program managed by the Community Resources Office of Community Development. This program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source.

Fund 124 – Environmental Land Acquisition Fund is closed. All allowable costs were transferred to Fund 125 – Environmental Land Maintenance Fund. This fund is in the process of close-out.

REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

124 - ENVIRONMENTAL LAND ACQUISITION FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in the prior years.

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

FUND 124 – ENVIRONMENTAL LAND ACQUISITION FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910125 - Tran Out-env Land Maintenance	0	0	1,235,591	1,235,591	0	0
Transfers Out:	\$0	\$0	\$1,235,591	\$1,235,591	\$0	\$0
TOTAL EXPENDITURES:	\$0	\$0	\$1,235,591	\$1,235,591	\$0	\$0

FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office in Community Development. The Environmental Land Conservation Program was created to acquire and manage environmentally significant lands with a voter-endorsed Ad Valorem funding source. The Maintenance Fund covers expenses associated with preparation of management plans, construction of passive recreational facilities, and monitoring and maintenance of the site.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Property and Liability Insurances, Overhead, as well as cost associated with Camp Lonesome, Tree Farm and Shingle Creek.**
- **Capital Outlay decreased due to a reduction for Twin Oaks Conservation Area entryway paving project.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves increased to appropriate funds from the increase in the millage rate and allocating towards perpetual maintenance of acquired land.**

REVENUES

Ordinance No. 06-25, as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated Ad Valorem funding for preservation and protection of environmentally significant lands. On July 11, 2016, Ordinance No. 2016-23 was adopted and amended the program deeming the acquisition complete. As a result, the remaining activities are the payment of debt service and maintenance.

This Fund is for maintenance and is funded through a dedicated millage rate called Save Osceola Maintenance. As a result of acquisition being completed, the revenues generated from the combined millage rates are first applied to the debt service payment and then to fund maintenance. The Save Osceola Maintenance millage rate is recommended to increase slightly. In prior years, the Millage Rate has been 0.0500 for Maintenance and 0.1358 for the two Debt Service Funds. However, the increase in valuation has provided for a lower rate needed for the Debt Service Funds (0.1206). As a result, this slight reduction was proposed to be added to the Maintenance Millage Rate (for a total of 0.0652), in compliance with the Ordinance, for long term maintenance with no net increase to the overall Millage Rate.

There were no changes between the Recommended and Tentative Budgets.

125-ENVIRONMENTAL LAND MAINTENANCE SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,275,606	\$ 1,863,380	\$ 1,863,380	\$ 0	\$ 587,774
Miscellaneous Revenues	\$ 41,000	\$ 120,606	\$ 120,606	\$ 0	\$ 79,606
Less 5% Statutory Reduction	\$(65,830)	\$(99,199)	\$(99,199)	\$ 0	\$(33,369)
Subtotal:	\$ 1,250,776	\$ 1,884,787	\$ 1,884,787	\$ 0	\$ 634,011
Other Sources	\$ 0	\$ 20,730	\$ 20,730	\$ 0	\$ 20,730
Fund Balance	\$ 1,429,670	\$ 2,126,178	\$ 2,126,178	\$ 0	\$ 696,508
REVENUES TOTAL:	\$ 2,680,446	\$ 4,031,695	\$ 4,031,695	\$ 0	\$ 1,351,249
EXPENDITURES:					
Personal Services	\$ 320,411	\$ 330,664	\$ 328,207	\$(2,457)	\$ 7,796
Operating Expenses	\$ 589,819	\$ 862,817	\$ 669,748	\$(193,069)	\$ 79,929
Capital Outlay	\$ 595,521	\$ 312,230	\$ 112,230	\$(200,000)	\$(483,291)
Subtotal:	\$ 1,505,751	\$ 1,505,711	\$ 1,110,185	\$(395,526)	\$(395,566)
Transfers Out	\$ 191,847	\$ 193,740	\$ 152,250	\$(41,490)	\$(39,597)
Reserves - Operating	\$ 282,589	\$ 298,392	\$ 301,000	\$ 2,608	\$ 18,411
Reserves - Restricted	\$ 700,259	\$ 2,033,852	\$ 2,468,260	\$ 434,408	\$ 1,768,001
EXPENDITURES TOTAL:	\$ 2,680,446	\$ 4,031,695	\$ 4,031,695	\$ 0	\$ 1,351,249

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 125 - ENVIRONMENTAL LANDS MAINTENANCE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	181,542	233,485	233,485	171,283	229,784	-3,701
5130001 - Vacancy Factor	0	-4,085	-4,085	0	-4,021	64
5140000 - Overtime	78	0	0	2,672	0	0
5160000 - Compensated Annual Leave	13,913	0	0	10,125	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	6,675	0	0
5160020 - Compensated Admin Leave	1,472	0	0	1,273	0	0
5170000 - Compensated Sick Leave	6,075	0	0	6,168	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	1,044	0	0
5210000 - Fica Taxes	14,918	17,861	17,861	14,625	17,580	-281
5220000 - Retirement Contributions	16,282	19,285	19,285	16,424	19,463	178
5230000 - Health Insurance	46,122	46,393	46,393	39,885	58,566	12,173
5231000 - Life Insurance	251	221	221	206	215	-6
5232000 - Dental Insurance	1,118	1,218	1,218	1,034	1,447	229
5233000 - Lt Disability Insurance	337	386	386	299	379	-7
5233100 - St Disability Insurance	623	513	513	541	505	-8
5240000 - Workers' Compensation	4,480	5,134	5,134	4,443	4,289	-845
Personal Services:	\$287,213	\$320,411	\$320,411	\$276,696	\$328,207	\$7,796
Operating Expenses:						
5312000 - Tax Collector Fees	23,257	25,512	25,512	22,416	37,267	11,755
5340000 - Other Contractual Services	20,459	34,708	34,708	2,483	27,552	-7,156
5400000 - Travel And Per Diem	2,118	1,964	1,964	319	2,355	391
5410000 - Communications	2,664	3,132	3,132	1,885	2,652	-480
5420000 - Freight & Postage Services	0	0	0	0	0	0
5430000 - Utility Services	2,694	4,388	4,388	2,737	4,724	336
5440000 - Rentals And Leases	1,250	1,500	1,500	1,290	1,500	0
5450000 - Insurance	4,919	1,978	1,978	1,978	4,361	2,383
5460000 - Repair & Maintenance Svcs	225,904	490,357	506,323	187,499	560,757	70,400
5462000 - Rep & Maint-automotive	1,515	1,200	1,200	2,011	1,400	200
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	0	2,740	2,740	555	2,940	200
5490501 - OH-Workers' Compensation	1,406	1,720	1,720	1,720	1,180	-540
5490502 - OH-Property & Liability Insurance	969	409	409	409	779	370
5490503 - OH-Dental Insurance	234	258	258	258	306	48
5490504 - OH-Health Insurance	1,168	1,214	1,214	1,214	1,147	-67
5490505 - OH-Life/AD&D, STD, LTD	286	264	264	264	239	-25
5490509 - OH-Fleet Oversight	0	97	97	97	80	-17
5490510 - OH-Fleet Maint	18	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	180	180	180	450	270
5520000 - Operating Supplies	5,229	6,000	6,000	2,003	6,000	0
5520010 - Computer Software	350	700	700	699	700	0
5521000 - Gas & Oil	1,048	1,738	1,738	895	3,574	1,836
5522000 - Chemicals	3,072	3,000	3,000	2,449	3,000	0
5525000 - Tools	2,430	2,600	2,600	1,072	2,600	0
5540000 - Books,pubs,subs & Memberships	568	180	180	175	180	0
5550000 - Training	810	2,480	2,480	777	2,505	25
Operating Expenses:	\$302,369	\$589,819	\$605,785	\$235,387	\$669,748	\$79,929
Capital Outlay:						

FUND 125 - ENVIRONMENTAL LANDS MAINTENANCE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	19,595	19,594	91,500	91,500
5650000 - Construction In Progress	206,480	595,521	597,069	426,285	20,730	-574,791
Capital Outlay:	\$206,480	\$595,521	\$616,664	\$445,879	\$112,230	-\$483,291
Transfers Out:						
5910001 - Tran Out-general Fund	91,577	100,735	100,735	100,735	63,274	-37,461
5910511 - Tran Out Fleet Fuel F511	0	420	420	420	0	-420
5910704 - Transfers out-Property Appr	81,741	90,692	90,878	90,878	88,976	-1,716
Transfers Out:	\$173,318	\$191,847	\$192,033	\$192,033	\$152,250	-\$39,597
Reserves - Operating:						
5990010 - Reserve For Cash	0	183,757	183,757	0	184,956	1,199
5990020 - Reserve For Contingency	0	98,832	108,459	0	116,044	17,212
Reserves - Operating:	\$0	\$282,589	\$292,216	\$0	\$301,000	\$18,411
Reserves - Restricted:						
5990070 - Reserves Restricted	0	700,259	1,935,850	0	2,468,260	1,768,001
Reserves - Restricted:	\$0	\$700,259	\$1,935,850	\$0	\$2,468,260	\$1,768,001
Reserves - Stability:						
5990080 - Reserve For Stability	0	0	69,776	0	0	0
Reserves - Stability:	\$0	\$0	\$69,776	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$969,379	\$2,680,446	\$4,032,735	\$1,149,995	\$4,031,695	\$1,351,249

FUND 128 – SUBDIVISION POND MAINTENANCE
MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

This Fund includes 63 individual MSBUs which provides funding for costs associated with repair and maintenance of stormwater management systems within the specific subdivision that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessment Fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of ERUs (Equivalent Residential Units) within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

There were no changes between the Recommended and Tentative Budgets.

128-SUBDIVISION POND MSBU SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 682,998	\$ 753,731	\$ 753,731	\$ 0	\$ 70,733
Less 5% Statutory Reduction	\$(34,151)	\$(37,687)	\$(37,687)	\$ 0	\$(3,536)
Subtotal:	\$ 648,847	\$ 716,044	\$ 716,044	\$ 0	\$ 67,197
Fund Balance	\$ 282,412	\$ 393,050	\$ 393,050	\$ 0	\$ 110,638
REVENUES TOTAL:	\$ 931,259	\$ 1,109,094	\$ 1,109,094	\$ 0	\$ 177,835
EXPENDITURES:					
Operating Expenses	\$ 852,213	\$ 920,100	\$ 920,100	\$ 0	\$ 67,887
Subtotal:	\$ 852,213	\$ 920,100	\$ 920,100	\$ 0	\$ 67,887
Transfers Out	\$ 79,046	\$ 188,994	\$ 188,994	\$ 0	\$ 109,948
EXPENDITURES TOTAL:	\$ 931,259	\$ 1,109,094	\$ 1,109,094	\$ 0	\$ 177,835

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 128 - SUBDIVISION POND MSBU FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	13,356	13,673	13,673	12,823	15,074	1,401
5450000 - Insurance	3,472	2,604	2,604	2,604	0	-2,604
5460000 - Repair & Maintenance Svcs	461,787	835,936	975,358	280,676	905,026	69,090
Operating Expenses:	\$478,615	\$852,213	\$991,635	\$296,103	\$920,100	\$67,887
Transfers Out:						
5910001 - Tran Out-general Fund	120,379	58,658	58,658	58,658	168,614	109,956
5910102 - Tran Out-transportation Trust	20,391	20,388	20,388	20,388	20,380	-8
Transfers Out:	\$140,770	\$79,046	\$79,046	\$79,046	\$188,994	\$109,948
TOTAL EXPENDITURES:	\$619,385	\$931,259	\$1,070,681	\$375,149	\$1,109,094	\$177,835

**FUND 129 – SUBDIVISION STREETLIGHT
MUNICIPAL SERVICE BENEFIT UNITS (MSBU)**

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing properties located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefited by the local improvement and/or local service proposed for funding from the proceeds of assessments to be imposed. This Fund was created through a conversion of Neighborhood-serving Taxing Units to MSBUs under the Local Improvement and Service Assessment Ordinance.

Included in this Fund are 31 MSBUs which provides funding for costs associated with repair and maintenance of streetlight systems within subdivisions that receive the benefit. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessment fee is based on a fixed rate for all properties receiving the services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. Also, additional funds are provided by Fund Balance to support services provided.

There were no changes between the Recommended and Tentative Budgets.

129-STREET LIGHTING MSBU SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 312,693	\$ 319,855	\$ 319,855	\$ 0	\$ 7,162
Less 5% Statutory Reduction	\$(15,243)	\$(15,992)	\$(15,992)	\$ 0	\$(749)
Subtotal:	\$ 297,450	\$ 303,863	\$ 303,863	\$ 0	\$ 6,413
Fund Balance	\$ 102,741	\$ 137,671	\$ 137,671	\$ 0	\$ 34,930
REVENUES TOTAL:	\$ 400,191	\$ 441,534	\$ 441,534	\$ 0	\$ 41,343
EXPENDITURES:					
Operating Expenses	\$ 384,297	\$ 412,296	\$ 412,296	\$ 0	\$ 27,999
Subtotal:	\$ 384,297	\$ 412,296	\$ 412,296	\$ 0	\$ 27,999
Transfers Out	\$ 15,894	\$ 29,238	\$ 29,238	\$ 0	\$ 13,344
EXPENDITURES TOTAL:	\$ 400,191	\$ 441,534	\$ 441,534	\$ 0	\$ 41,343

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 129 - STREET LIGHTING MSBU FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	5,536	6,096	6,096	5,761	6,397	301
5430000 - Utility Services	277,534	378,201	472,966	199,810	405,899	27,698
Operating Expenses:	\$283,070	\$384,297	\$479,062	\$205,572	\$412,296	\$27,999
Transfers Out:						
5910001 - Tran Out-general Fund	15,225	15,894	15,894	15,894	29,238	13,344
Transfers Out:	\$15,225	\$15,894	\$15,894	\$15,894	\$29,238	\$13,344
TOTAL EXPENDITURES:	\$298,295	\$400,191	\$494,956	\$221,466	\$441,534	\$41,343

FUND 130 – COURT RELATED TECHNOLOGY FUND

TRENDS & ISSUES

Allowable uses of this funding source are technology requests from the Public Defender, State Attorney and Court Administration. Pursuant to Florida Statute 29.008(1), Counties are required by Article V, Section 14 of the State Constitution to fund the cost of communication services for the Circuit and County Courts, Public Defender's Office, State Attorney's Offices, Guardian Ad Litem Offices, and the offices of the Clerks of the Circuit performing court-related functions. Communication services per Section (1)(f) of F.S. 29.008 includes, but is not limited to, transmission, emission and reception of signs, signals, writings, images, and sounds of intelligence of any nature by wire and telephone system. Also included are all computer networks, systems, and equipment including computer hardware and software, modems, and printers.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Unfortunately the revenues from the \$2.00 of a \$4.00 recording fee collected by the Clerk of the Circuit Court does not cover the costs of this Fund. In order to balance, there is a Transfer In from the General Fund in the amount of \$219,334 which is an increase over the FY19 amount that was needed. Other sources of revenue include interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

130-COURT RELATED TECHNOLOGY FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 944,164	\$ 1,007,047	\$ 1,007,047	\$ 0	\$ 62,883
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(47,433)	\$(50,577)	\$(50,577)	\$ 0	\$(3,144)
Subtotal:	\$ 901,231	\$ 960,970	\$ 960,970	\$ 0	\$ 59,739
Transfers In	\$ 133,529	\$ 219,334	\$ 219,334	\$ 0	\$ 85,805
Fund Balance	\$ 325,793	\$ 234,290	\$ 234,290	\$ 0	\$(91,503)
REVENUES TOTAL:	\$ 1,360,553	\$ 1,414,594	\$ 1,414,594	\$ 0	\$ 54,041
EXPENDITURES:					
Personal Services	\$ 481,866	\$ 500,046	\$ 520,141	\$ 20,095	\$ 38,275
Operating Expenses	\$ 648,689	\$ 592,751	\$ 591,375	\$(1,376)	\$(57,314)
Capital Outlay	\$ 115,500	\$ 218,100	\$ 218,100	\$ 0	\$ 102,600
Subtotal:	\$ 1,246,055	\$ 1,310,897	\$ 1,329,616	\$ 18,719	\$ 83,561
Transfers Out	\$ 72,322	\$ 62,356	\$ 62,436	\$ 80	\$(9,886)
Reserves - Operating	\$ 42,176	\$ 41,341	\$ 22,542	\$(18,799)	\$(19,634)
EXPENDITURES TOTAL:	\$ 1,360,553	\$ 1,414,594	\$ 1,414,594	\$ 0	\$ 54,041

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	308,574	363,158	363,158	267,574	372,627	9,469
5130001 - Vacancy Factor	0	-6,379	-6,379	0	-6,543	-164
5140000 - Overtime	650	1,300	1,300	0	1,300	0
5160000 - Compensated Annual Leave	20,684	0	0	17,202	0	0
5160020 - Compensated Admin Leave	1,679	0	0	3,232	0	0
5170000 - Compensated Sick Leave	13,278	0	0	9,547	0	0
5210000 - Fica Taxes	25,696	27,882	27,882	21,799	28,605	723
5220000 - Retirement Contributions	27,635	30,103	30,103	24,665	31,671	1,568
5230000 - Health Insurance	61,212	62,059	62,059	57,396	88,441	26,382
5231000 - Life Insurance	427	342	342	318	352	10
5232000 - Dental Insurance	1,147	1,160	1,160	1,048	1,575	415
5233000 - Lt Disability Insurance	574	601	601	462	617	16
5233100 - St Disability Insurance	1,059	802	802	836	823	21
5240000 - Workers' Compensation	793	838	838	684	673	-165
Personal Services:	\$463,407	\$481,866	\$481,866	\$404,764	\$520,141	\$38,275
Operating Expenses:						
5310000 - Professional Services	125,000	125,000	125,000	125,000	125,000	0
5340000 - Other Contractual Services	84,971	105,000	105,000	83,917	120,100	15,100
5400000 - Travel And Per Diem	-304	4,000	4,000	358	1,500	-2,500
5410000 - Communications	795	0	0	0	0	0
5420000 - Freight & Postage Services	437	0	0	0	0	0
5450000 - Insurance	0	843	843	843	583	-260
5460000 - Repair & Maintenance Svcs	50,780	51,910	42,210	17,918	52,960	1,050
5490000 - Oth Current Chgs & Obligations	0	148,281	148,281	0	0	-148,281
5490501 - OH-Workers' Compensation	1,565	1,870	1,870	1,870	1,285	-585
5490502 - OH-Property & Liability Insurance	0	163	163	163	104	-59
5490503 - OH-Dental Insurance	260	280	280	280	335	55
5490504 - OH-Health Insurance	1,295	1,320	1,320	1,320	1,245	-75
5490505 - OH-Life/AD&D, STD, LTD	315	342	342	342	312	-30
5511000 - Office Supplies	1,769	2,675	2,675	1,931	3,925	1,250
5512000 - Office Equipment	19,411	45,855	45,855	35,915	10,935	-34,920
5520000 - Operating Supplies	34,379	54,872	54,872	26,640	60,060	5,188
5520010 - Computer Software	20,139	34,778	34,778	22,549	180,781	146,003
5520020 - Computer Hardware, Non-Capital	41,118	56,400	56,400	38,045	18,050	-38,350
5520021 - Computer Hardware, Operating	1,818	10,000	10,000	1,625	10,000	0
5541000 - Registration Fees	0	900	900	800	0	-900
5550000 - Training	3,390	4,200	4,200	0	4,200	0
Operating Expenses:	\$387,136	\$648,689	\$638,989	\$359,516	\$591,375	-\$57,314
Capital Outlay:						
5640000 - Machinery & Equipment	0	35,600	35,600	2,313	82,200	46,600
5640020 - Computer Hardware, Capital	83,860	79,900	89,600	29,561	88,400	8,500
5680010 - Computer Software, Capital	0	0	0	0	47,500	47,500
Capital Outlay:	\$83,860	\$115,500	\$125,200	\$31,874	\$218,100	\$102,600
Transfers Out:						
5910001 - Tran Out-general Fund	84,198	72,322	72,322	72,322	62,436	-9,886
Transfers Out:	\$84,198	\$72,322	\$72,322	\$72,322	\$62,436	-\$9,886

FUND 130 - COURT RELATED TECHNOLOGY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Operating:						
5990010 - Reserve For Cash	0	35,542	35,542	0	22,542	-13,000
5990020 - Reserve For Contingency	0	6,634	50,691	0	0	-6,634
Reserves - Operating:	\$0	\$42,176	\$86,233	\$0	\$22,542	-\$19,634
TOTAL EXPENDITURES:	\$1,018,601	\$1,360,553	\$1,404,610	\$868,475	\$1,414,594	\$54,041

FUND 134 – COUNTYWIDE FIRE FUND

TRENDS & ISSUES

The Countywide Fire Fund provides funding to operate 15 Osceola County fire stations and provides EMS services to the unincorporated areas of Osceola County. This Fund's operations directly support the BOCC Strategic Plan. Countywide Fire includes: County EMS (2171), County Fire Protection (2172), Countywide Fire/EMS (2125), and Fire Marshal (2133) and other departments that support the fire function, Information Technology (1245), (1246), (1247), Human Resources (1265), Public Safety Projects (2100), Facilities Management (4125), Mowing Unit (4158), Sheriff (9151), Other Government Support Services (9819) and Debt Service (9961).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment as well as an adjustment due to next year being a leap year (additional day) and this service is a 24/7 operation.**
- **Operating Expenses increased primarily due to costs associated with the Medicaid Reimbursement Program which was offset by reductions to Property and Liability Insurances and associated Overhead allocations.**
- **Transfers Out increased due to this Fund's share of the Capital Lease for the Motorola Radios Upgrade project as well as the updated Cost Allocation Plan and a Transfer Out to Fund 331-Countywide Fire Capital Fund as the anticipated costs for Fire/EMS Equipment were revised.**
- **Reserves - Operating & Capital were adjusted in accordance with the Budget Policy.**
- **Reserves - Debt increased for Future Debt Payment to allocate funds in accordance with the loan document.**

REVENUES

The primary funding sources anticipate increases for FY20. Ad Valorem increased due to the property valuation increase (11.40%) although no change to the millage rate of 1.0682 is proposed. There is a proposed increase to the Special Assessment program. With the increase and increase in units, as noted above it is proposed to add 2 Rescue Units. Both of these revenue sources are only charged to unincorporated areas of the County. Other revenue sources include Fire Marshal Inspection fees, ambulance fees, standby fees, Transfers In and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Miscellaneous Revenues increased to appropriate funds for the Medicaid Reimbursement Program.**

134-COUNTYWIDE FIRE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 20,781,922	\$ 23,150,146	\$ 23,150,146	\$ 0	\$ 2,368,224
PY Delinquent Ad Valorem Tax	\$ 9,329	\$ 4,000	\$ 4,000	\$ 0	\$(5,329)
Permits, Fees & Special Assessments	\$ 36,430,231	\$ 40,245,490	\$ 40,245,490	\$ 0	\$ 3,815,259
Intergovernmental Revenue	\$ 93,320	\$ 99,900	\$ 99,900	\$ 0	\$ 6,580
Charges For Services	\$ 8,340,334	\$ 10,648,909	\$ 10,648,909	\$ 0	\$ 2,308,575
Miscellaneous Revenues	\$ 847,542	\$ 1,374,305	\$ 1,613,196	\$ 238,891	\$ 765,654
Less 5% Statutory Reduction	\$(3,297,534)	\$(3,749,192)	\$(3,788,083)	\$(38,891)	\$(490,549)
Subtotal:	\$ 63,205,144	\$ 71,773,558	\$ 71,973,558	\$ 200,000	\$ 8,768,414
Transfers In	\$ 3,918,317	\$ 4,171,447	\$ 4,171,447	\$ 0	\$ 253,130
Fund Balance	\$ 24,912,922	\$ 21,589,506	\$ 21,589,506	\$ 0	\$(3,323,416)
REVENUES TOTAL:	\$ 92,036,383	\$ 97,534,511	\$ 97,734,511	\$ 200,000	\$ 5,698,128
EXPENDITURES:					
Personal Services	\$ 43,408,945	\$ 45,667,842	\$ 45,923,594	\$ 255,752	\$ 2,514,649
Operating Expenses	\$ 13,380,349	\$ 14,669,634	\$ 14,847,914	\$ 178,280	\$ 1,467,565
Capital Outlay	\$ 815,195	\$ 568,778	\$ 568,778	\$ 0	\$(246,417)
Debt Service	\$ 2,362,587	\$ 2,549,069	\$ 2,549,069	\$ 0	\$ 186,482
Subtotal:	\$ 59,967,076	\$ 63,455,323	\$ 63,889,355	\$ 434,032	\$ 3,922,279
Transfers Out	\$ 9,297,344	\$ 10,455,928	\$ 11,794,437	\$ 1,338,509	\$ 2,497,093
Reserves - Operating	\$ 15,844,393	\$ 16,672,759	\$ 17,197,249	\$ 524,490	\$ 1,352,856
Reserves - Debt	\$ 1,483,851	\$ 1,500,693	\$ 1,942,956	\$ 442,263	\$ 459,105
Reserves - Capital	\$ 5,443,719	\$ 5,449,808	\$ 2,910,514	\$(2,539,294)	\$(2,533,205)
EXPENDITURES TOTAL:	\$ 92,036,383	\$ 97,534,511	\$ 97,734,511	\$ 200,000	\$ 5,698,128

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	18,952,166	22,468,066	22,473,859	16,941,415	23,204,033	735,967
5120030 - Holiday Pay	445,879	500,000	500,000	461,133	535,000	35,000
5124000 - Exec Deferred Compensation	9,540	0	0	8,553	0	0
5130001 - Vacancy Factor	0	-501,449	-501,449	0	-519,928	-18,479
5130002 - Other Salaries & Wages-Standby	284,011	225,000	225,000	254,903	225,000	0
5130003 - Other Salaries & Wages-Deploym	0	0	0	24,445	0	0
5130004 - Other Salaries & Wages-BC Work	198,947	352,050	352,050	216,478	359,312	7,262
5140000 - Overtime	1,700,018	2,252,046	2,252,046	1,777,782	2,357,704	105,658
5140001 - Overtime-Deployment	0	0	0	85,695	0	0
5150000 - Incentive Pay	2,435,944	2,469,849	2,469,849	2,275,944	2,633,679	163,830
5150010 - Uniform Allowance	128,880	99,000	99,000	71,810	99,000	0
5150030 - Educ Incentive Firefighters	96,310	105,600	105,600	83,200	115,200	9,600
5150031 - Tuition Reimbursement - CBA	22,025	50,000	50,000	9,643	50,000	0
5150032 - Tuition Reimbursement - Non-CBA	0	5,000	5,000	0	5,000	0
5150100 - Wellness Incentive	119,945	127,920	127,920	113,467	127,920	0
5160000 - Compensated Annual Leave	1,503,651	0	0	1,316,383	0	0
5160010 - Compensated Ann Leave Payoff	33,430	0	0	81,091	0	0
5160020 - Compensated Admin Leave	23,332	0	0	22,333	0	0
5170000 - Compensated Sick Leave	1,049,806	0	0	939,797	0	0
5170010 - Compensated Sick Leave Payoff	60,594	0	0	128,915	0	0
5180001 - PY Salary Repayment	0	0	0	-3,887	0	0
5210000 - Fica Taxes	1,986,712	2,134,865	2,135,308	1,823,094	2,199,573	64,708
5220000 - Retirement Contributions	5,989,466	6,644,886	6,645,365	5,690,044	7,107,226	462,340
5230000 - Health Insurance	4,511,367	4,686,007	4,697,516	3,978,487	5,721,850	1,035,843
5231000 - Life Insurance	26,526	26,950	26,956	20,608	27,936	986
5232000 - Dental Insurance	98,926	102,841	103,001	86,116	126,004	23,163
5233000 - Lt Disability Insurance	35,695	47,273	47,282	29,971	49,028	1,755
5233100 - St Disability Insurance	65,901	52,563	52,581	54,191	54,218	1,655
5240000 - Workers' Compensation	1,372,045	1,560,478	1,560,491	1,294,045	1,445,839	-114,639
Personal Services:	\$41,151,114	\$43,408,945	\$43,427,375	\$37,785,656	\$45,923,594	\$2,514,649
Operating Expenses:						
5310000 - Professional Services	75,296	48,500	64,534	26,885	42,600	-5,900
5310006 - Legal Fees	4,489	135,000	135,000	103,215	60,000	-75,000
5312000 - Tax Collector Fees	1,056,341	1,130,156	1,130,156	1,133,120	1,215,825	85,669
5314000 - Medical Svcs	271,957	295,148	289,277	0	314,476	19,328
5340000 - Other Contractual Services	1,053,211	1,183,635	1,202,520	730,932	1,205,985	22,350
5400000 - Travel And Per Diem	25,235	38,158	39,058	20,261	53,896	15,738
5410000 - Communications	235,292	255,422	255,422	197,309	268,252	12,830
5420000 - Freight & Postage Services	1,168	2,100	2,100	2,940	2,550	450
5430000 - Utility Services	250,479	302,100	302,100	250,150	327,100	25,000
5440000 - Rentals And Leases	132,987	169,172	209,198	125,769	239,687	70,515
5450000 - Insurance	284,878	131,020	131,020	131,020	156,027	25,007
5450502 - Insurance Claims - Prop & Casualty	31,254	31,254	31,254	31,254	0	-31,254
5460000 - Repair & Maintenance Svcs	1,067,319	1,341,121	1,336,447	651,673	1,206,116	-135,005
5460008 - R&M Parking re-paving	0	165,000	165,000	0	0	-165,000
5462000 - Rep & Maint-automotive	1,694,168	1,432,000	1,476,800	1,149,374	1,523,000	91,000
5470000 - Printing And Binding	3,394	3,400	3,400	1,206	3,700	300
5480000 - Promotional Activities	4,152	5,000	5,000	3,253	16,000	11,000

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490000 - Oth Current Chgs & Obligations	317	4,200	4,200	3,471	204,100	199,900
5490011 - Cash over/shorts	-3	0	0	0	0	0
5490019 - Hurricane Irma Allocation	258,104	0	0	0	0	0
5490400 - Bad Debt	5,032,713	4,098,137	4,098,137	3,432,937	5,327,269	1,229,132
5490500 - Reimbursement Of Py Revenue	9,505	0	0	955	0	0
5490501 - OH-Workers' Compensation	113,526	135,744	135,744	135,744	98,368	-37,376
5490502 - OH-Property & Liability Insurance	20,265	25,288	25,288	25,288	27,851	2,563
5490503 - OH-Dental Insurance	18,847	20,324	20,324	20,324	25,643	5,319
5490504 - OH-Health Insurance	93,873	95,820	95,820	95,820	95,309	-511
5490505 - OH-Life/AD&D, STD, LTD	23,906	21,911	21,911	21,911	21,099	-812
5490509 - OH-Fleet Oversight	0	13,483	13,483	13,483	13,120	-363
5490510 - OH-Fleet Maint	2,673	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	25,020	25,020	25,020	73,800	48,780
5510000 - Office Supplies	31,754	31,800	31,800	23,962	32,500	700
5512000 - Office Equipment	4,254	4,500	4,500	2,469	4,500	0
5520000 - Operating Supplies	829,795	1,009,170	1,000,814	616,106	1,204,320	195,150
5520010 - Computer Software	38,480	97,125	97,125	41,286	111,595	14,470
5520011 - Computer Software, SAAS	9,097	32,000	32,000	0	0	-32,000
5520020 - Computer Hardware, Non-Capital	28,739	60,500	60,845	28,139	90,500	30,000
5521000 - Gas & Oil	238,929	246,174	246,174	185,519	257,951	11,777
5521005 - Gas & Oil-Direct	211,558	219,637	219,637	137,833	203,278	-16,359
5524500 - Cleaning Supplies	0	0	0	10	0	0
5525000 - Tools	0	6,121	6,121	1,947	1,800	-4,321
5526000 - Clothing	170,919	215,550	229,376	168,598	233,756	18,206
5540000 - Books,pubs,subs & Memberships	49,990	57,341	57,341	7,191	15,151	-42,190
5541000 - Registration Fees	14,665	18,018	18,018	9,719	21,240	3,222
5550000 - Training	75,828	274,300	274,300	131,568	149,550	-124,750
Operating Expenses:	\$13,469,352	\$13,380,349	\$13,496,264	\$9,687,660	\$14,847,914	\$1,467,565
Capital Outlay:						
5640000 - Machinery & Equipment	450,310	447,036	485,926	333,934	339,978	-107,058
5640020 - Computer Hardware, Capital	62,285	245,160	249,215	152,378	228,800	-16,360
5640100 - Vehicles	104,305	87,999	108,999	102,946	0	-87,999
5650000 - Construction In Progress	481,423	0	79,169	0	0	0
5680010 - Computer Software, Capital	0	35,000	158,879	0	0	-35,000
Capital Outlay:	\$1,098,323	\$815,195	\$1,082,188	\$589,258	\$568,778	-\$246,417
Debt Service:						
5710000 - Principal	1,570,964	1,812,309	1,812,309	1,725,907	1,982,983	170,674
5720000 - Interest	503,901	550,278	550,278	518,718	566,086	15,808
Debt Service:	\$2,074,866	\$2,362,587	\$2,362,587	\$2,244,625	\$2,549,069	\$186,482
Transfers Out:						
5910001 - Tran Out-general Fund	4,623,960	5,458,633	5,458,633	5,458,633	5,886,096	427,463
5910158 - Tran Out-intergov Radio Commun	119,907	250,005	250,005	250,005	228,748	-21,257
5910242 - Transfers Out Fund 242	0	0	0	0	301,011	301,011
5910248 - Tran Out - 248	0	0	0	0	794,676	794,676
5910331 - Tran Out - Fire Capital Fund	6,928,112	1,178,829	9,248,286	9,248,286	2,070,147	891,318
5910510 - Tran Out Fleet	76,579	120,000	120,000	120,000	49,783	-70,217
5910511 - Tran Out Fleet Fuel F511	0	58,380	58,380	58,380	101,760	43,380

FUND 134-COUNTYWIDE FIRE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910704 - Transfers out-Property Appr	345,689	370,612	371,374	371,374	390,434	19,822
5910705 - Transfers out-Sheriff	1,474,191	1,860,885	1,860,885	1,860,885	1,971,782	110,897
Transfers Out:	\$13,568,438	\$9,297,344	\$17,367,563	\$17,367,563	\$11,794,437	\$2,497,093
Reserves - Operating:						
5990010 - Reserve For Cash	0	11,014,440	11,014,440	0	11,995,452	981,012
5990020 - Reserve For Contingency	0	4,829,953	4,945,520	0	5,201,797	371,844
Reserves - Operating:	\$0	\$15,844,393	\$15,959,960	\$0	\$17,197,249	\$1,352,856
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,483,851	1,483,851	0	1,942,956	459,105
Reserves - Debt:	\$0	\$1,483,851	\$1,483,851	\$0	\$1,942,956	\$459,105
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	2,159	0	0	0
5990041 - Res For Capital - Designated	0	5,443,719	5,449,808	0	2,910,514	-2,533,205
Reserves - Capital:	\$0	\$5,443,719	\$5,451,967	\$0	\$2,910,514	-\$2,533,205
TOTAL EXPENDITURES:	\$71,362,093	\$92,036,383	\$100,631,755	\$67,674,762	\$97,734,511	\$5,698,128

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

TRENDS & ISSUES

This Special Revenue Fund was created to support costs associated with the mediation program. This fund was closed in FY19 as there were no longer sufficient revenues to support the program.
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REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

136 - HOMESTEAD FORECLOSURE MEDIATION FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in the prior years.

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

FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	38,747	0	0	0	0	0
5160000 - Compensated Annual Leave	3,163	0	0	0	0	0
5170000 - Compensated Sick Leave	1,666	0	0	0	0	0
5210000 - Fica Taxes	3,082	0	0	0	0	0
5220000 - Retirement Contributions	5,869	0	0	0	0	0
5230000 - Health Insurance	11,533	0	0	0	0	0
5231000 - Life Insurance	53	0	0	0	0	0
5232000 - Dental Insurance	287	0	0	0	0	0
5233000 - Lt Disability Insurance	72	0	0	0	0	0
5233100 - St Disability Insurance	132	0	0	0	0	0
5240000 - Workers' Compensation	100	0	0	0	0	0
Personal Services:	\$64,704	\$0	\$0	\$0	\$0	\$0
Operating Expenses:						
5310000 - Professional Services	8,100	0	0	0	0	0
5420000 - Freight & Postage Services	327	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	1,358	0	0	0	0	0
5490501 - OH-Workers' Compensation	313	0	0	0	0	0
5490503 - OH-Dental Insurance	52	0	0	0	0	0
5490504 - OH-Health Insurance	259	0	0	0	0	0
5490505 - OH-Life/AD&D, STD, LTD	63	0	0	0	0	0
5520000 - Operating Supplies	4	0	0	0	0	0
Operating Expenses:	\$10,477	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	0	0	49,663	49,663	0	0
Transfers Out:	\$0	\$0	\$49,663	\$49,663	\$0	\$0
TOTAL EXPENDITURES:	\$75,182	\$0	\$49,663	\$49,663	\$0	\$0

FUND 137 – HOME FUND

TRENDS & ISSUES

The Home Investment Partnership Program (HOME) is a federal block grant designed exclusively to create affordable housing for low-income households. It funds a wide range of activities including building, buying, and/or rehabilitating affordable housing for rent or homeownership or providing direct rental assistance to low-income people. The County entered into an Interlocal Agreement with the City of Kissimmee on May 19, 2014 regarding participation in the HOME Program. The original agreement ended on September 30, 2018, but it was automatically renewed as outlined in the original agreement for an additional three fiscal years (ending on September 30, 2021).

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses –Property and Liability insurances and associated Overhead were adjusted which were offset by other adjustments in Operating resulting in a net zero change.**

REVENUES

The FY20 anticipated allocation from the Department of Housing Urban Development (HUD) is \$1,037,320. FY20 revenues are the remaining grant funds as well as funds from the prior year.

There were no changes between the Recommended and Tentative Budgets.

137-HOME FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 1,060,819	\$ 1,037,320	\$ 1,037,320	\$ 0	\$(23,499)
Subtotal:	\$ 1,060,819	\$ 1,037,320	\$ 1,037,320	\$ 0	\$(23,499)
Transfers In	\$ 53,598	\$ 0	\$ 0	\$ 0	\$(53,598)
Fund Balance	\$ 194,438	\$ 244,187	\$ 244,187	\$ 0	\$ 49,749
REVENUES TOTAL:	\$ 1,308,855	\$ 1,281,507	\$ 1,281,507	\$ 0	\$(27,348)
EXPENDITURES:					
Personal Services	\$ 32,112	\$ 98,178	\$ 98,178	\$ 0	\$ 66,066
Operating Expenses	\$ 979,031	\$ 810,095	\$ 810,095	\$ 0	\$(168,936)
Grants and Aids	\$ 297,712	\$ 373,234	\$ 373,234	\$ 0	\$ 75,522
Subtotal:	\$ 1,308,855	\$ 1,281,507	\$ 1,281,507	\$ 0	\$(27,348)
EXPENDITURES TOTAL:	\$ 1,308,855	\$ 1,281,507	\$ 1,281,507	\$ 0	\$(27,348)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 137 - HOME FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	24,538	22,752	44,162	32,527	60,866	38,114
5130001 - Vacancy Factor	0	-398	-398	0	-1,083	-685
5140000 - Overtime	144	0	0	10	1,000	1,000
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	733	0	0	831	0	0
5160020 - Compensated Admin Leave	425	0	0	197	0	0
5170000 - Compensated Sick Leave	588	0	0	751	0	0
5210000 - Fica Taxes	1,794	1,741	2,961	2,319	4,734	2,993
5220000 - Retirement Contributions	2,124	1,879	3,679	2,849	5,240	3,361
5230000 - Health Insurance	8,223	5,832	15,832	12,039	26,540	20,708
5231000 - Life Insurance	33	21	47	37	58	37
5232000 - Dental Insurance	177	145	300	234	473	328
5233000 - Lt Disability Insurance	44	38	69	54	103	65
5233100 - St Disability Insurance	80	50	124	97	136	86
5240000 - Workers' Compensation	61	52	102	79	111	59
5250000 - Unemployment Compensation	0	0	270	106	0	0
Personal Services:	\$38,978	\$32,112	\$67,148	\$52,130	\$98,178	\$66,066
Operating Expenses:						
5310000 - Professional Services	0	5,000	5,000	3,250	5,000	0
5400000 - Travel And Per Diem	0	2,000	2,000	826	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	0	0	0	382	382
5488000 - Promotional-ads/media Buys	0	3,074	3,074	1,167	3,074	0
5490000 - Oth Current Chgs & Obligations	9,189	965,855	1,885,332	1,058,876	795,039	-170,816
5490503 - OH-Dental Insurance	0	2	0	0	0	-2
5490504 - OH-Health Insurance	0	3	0	0	0	-3
5490505 - OH-Life/AD&D, STD, LTD	0	-3	0	0	0	3
5511000 - Office Supplies	283	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	0	0	0	500	500
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Memberships	0	300	300	0	300	0
5541000 - Registration Fees	0	0	0	1,100	1,000	1,000
5550000 - Training	0	1,500	1,500	0	1,500	0
Operating Expenses:	\$9,472	\$979,031	\$1,898,506	\$1,065,220	\$810,095	-\$168,936
Grants and Aids:						
5810000 - Aids To Gov't Agencies	216,997	193,252	193,252	33,003	239,138	45,886
5811000-Aids To Gov't Agencies	0	104,460	104,460	10,000	134,096	29,636
Grants and Aids:	\$216,997	\$297,712	\$297,712	\$43,003	\$373,234	\$75,522
TOTAL EXPENDITURES:	\$265,447	\$1,308,855	\$2,263,366	\$1,160,353	\$1,281,507	-\$27,348

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

TRENDS & ISSUES

Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY20 Budget represents a decrease of 4.38% from the FY19 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. This revenue source has been declining and is estimated to continue decreasing with a projected -9.75% in judgments, fines and forfeitures compared to the FY19 Adopted Budget.

There were no changes between the Recommended and Tentative Budgets.

139-CRIMINAL JUSTICE TRAINING SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Judgment, Fines & Forfeits	\$ 63,674	\$ 57,464	\$ 57,464	\$ 0	\$(6,210)
Miscellaneous Revenues	\$ 0	\$ 150	\$ 150	\$ 0	\$ 150
<u>Less 5% Statutory Reduction</u>	<u>\$(3,184)</u>	<u>\$(2,881)</u>	<u>\$(2,881)</u>	<u>\$ 0</u>	<u>\$ 303</u>
Subtotal:	\$ 60,490	\$ 54,733	\$ 54,733	\$ 0	\$(5,757)
<u>Fund Balance</u>	<u>\$ 4,276</u>	<u>\$ 7,194</u>	<u>\$ 7,194</u>	<u>\$ 0</u>	<u>\$ 2,918</u>
REVENUES TOTAL:	<u>\$ 64,766</u>	<u>\$ 61,927</u>	<u>\$ 61,927</u>	<u>\$ 0</u>	<u>\$(2,839)</u>
<u>EXPENDITURES:</u>					
<u>Transfers Out</u>	<u>\$ 64,766</u>	<u>\$ 61,927</u>	<u>\$ 61,927</u>	<u>\$ 0</u>	<u>\$(2,839)</u>
EXPENDITURES TOTAL:	<u>\$ 64,766</u>	<u>\$ 61,927</u>	<u>\$ 61,927</u>	<u>\$ 0</u>	<u>\$(2,839)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 139 – CRIMINAL JUSTICE TRAINING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	68,286	64,766	65,271	40,033	61,927	-2,839
Transfers Out:	\$68,286	\$64,766	\$65,271	\$40,033	\$61,927	-\$2,839
TOTAL EXPENDITURES:	\$68,286	\$64,766	\$65,271	\$40,033	\$61,927	-\$2,839

FUND 141 – BOATING IMPROVEMENT FUND

TRENDS & ISSUES

This Fund accounts for boat registration fees collected by the State and remitted to the County for boating improvements. Vessel owners are required to pay an annual state registration fee, and the amount of such fee varies by vessel class. A portion of the state registration fees is derived from recreational vessels only and then distributed to county governments for expenditure on a variety of recreational boating-related purposes (Section 328.66 and 328.72, Florida Statutes).

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers Out decreased based on the updated Cost Allocation Plan.**

REVENUES

Revenues are derived from boat registration fees collected by the State. For FY20, estimated revenues are based on revenue collection trends.

There were no changes between the Recommended and Tentative Budget.

141-BOATING IMPROVEMENT FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 95,055	\$ 105,053	\$ 105,053	\$ 0	\$ 9,998
Miscellaneous Revenues	\$ 7,743	\$ 18,466	\$ 18,466	\$ 0	\$ 10,723
<u>Less 5% Statutory Reduction</u>	<u>\$(5,139)</u>	<u>\$(6,176)</u>	<u>\$(6,176)</u>	<u>\$ 0</u>	<u>\$(1,037)</u>
Subtotal:	\$ 97,659	\$ 117,343	\$ 117,343	\$ 0	\$ 19,684
<u>Fund Balance</u>	<u>\$ 519,614</u>	<u>\$ 92,839</u>	<u>\$ 92,839</u>	<u>\$ 0</u>	<u>\$(426,775)</u>
REVENUES TOTAL:	<u>\$ 617,273</u>	<u>\$ 210,182</u>	<u>\$ 210,182</u>	<u>\$ 0</u>	<u>\$(407,091)</u>
<u>EXPENDITURES:</u>					
<u>Capital Outlay</u>	<u>\$ 607,965</u>	<u>\$ 32,886</u>	<u>\$ 32,886</u>	<u>\$ 0</u>	<u>\$(575,079)</u>
Subtotal:	\$ 607,965	\$ 32,886	\$ 32,886	\$ 0	\$(575,079)
Transfers Out	\$ 7,353	\$ 7,647	\$ 5,904	\$(1,743)	\$(1,449)
<u>Reserves - Capital</u>	<u>\$ 1,955</u>	<u>\$ 169,649</u>	<u>\$ 171,392</u>	<u>\$ 1,743</u>	<u>\$ 169,437</u>
EXPENDITURES TOTAL:	<u>\$ 617,273</u>	<u>\$ 210,182</u>	<u>\$ 210,182</u>	<u>\$ 0</u>	<u>\$(407,091)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 141 – BOATING IMPROVEMENT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	0	607,965	607,965	28,404	32,886	-575,079
Capital Outlay:	\$0	\$607,965	\$607,965	\$28,404	\$32,886	-\$575,079
Transfers Out:						
5910001 - Tran Out-general Fund	8,462	7,353	7,353	7,353	5,904	-1,449
Transfers Out:	\$8,462	\$7,353	\$7,353	\$7,353	\$5,904	-\$1,449
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,955	97,231	0	171,392	169,437
Reserves - Capital:	\$0	\$1,955	\$97,231	\$0	\$171,392	\$169,437
TOTAL EXPENDITURES:	\$8,462	\$617,273	\$712,549	\$35,757	\$210,182	-\$407,091

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay its proportionate share and impact to the County's transportation facilities. The Ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the East District.

Changes between the Recommended and Tentative Budget are as follows:

- **Capital Outlay increased to appropriate additional funds for the Boggy Creek Road Improvement project.**
- **Transfers Out increased slightly based on updated Cost Allocation Plan adjustments.**
- **Reserves – Capital were adjusted in accordance with the Budget Policy. Funds are designated toward the Neptune Road project.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit.

There were no changes between the Recommended and Tentative Budgets.

142 - MOBILITY FEE EAST DISTRICT ZONE SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,764,505	\$ 7,814,692	\$ 7,814,692	\$ 0	\$ 5,050,187
Miscellaneous Revenues	\$ 0	\$ 86,576	\$ 86,576	\$ 0	\$ 86,576
Less 5% Statutory Reduction	\$(138,225)	\$(395,063)	\$(395,063)	\$ 0	\$(256,838)
Subtotal:	\$ 2,626,280	\$ 7,506,205	\$ 7,506,205	\$ 0	\$ 4,879,925
Fund Balance	\$ 2,591,041	\$ 9,007,418	\$ 9,007,418	\$ 0	\$ 6,416,377
REVENUES TOTAL:	\$ 5,217,321	\$ 16,513,623	\$ 16,513,623	\$ 0	\$ 11,296,302
EXPENDITURES:					
Capital Outlay	\$ 4,791,641	\$ 4,522,716	\$ 4,655,000	\$ 132,284	\$(136,641)
Subtotal:	\$ 4,791,641	\$ 4,522,716	\$ 4,655,000	\$ 132,284	\$(136,641)
Transfers Out	\$ 4,967	\$ 5,166	\$ 6,529	\$ 1,363	\$ 1,562
Reserves - Capital	\$ 420,713	\$ 11,985,741	\$ 11,852,094	\$(133,647)	\$ 11,431,381
EXPENDITURES TOTAL:	\$ 5,217,321	\$ 16,513,623	\$ 16,513,623	\$ 0	\$ 11,296,302

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 142 – MOBILITY FEE EAST DISTRICT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	56,643	4,791,641	4,859,567	939,314	4,655,000	-136,641
Capital Outlay:	\$56,643	\$4,791,641	\$4,859,567	\$939,314	\$4,655,000	-\$136,641
Transfers Out:						
5910001 - Tran Out-general Fund	0	4,967	4,967	4,967	6,529	1,562
Transfers Out:	\$0	\$4,967	\$4,967	\$4,967	\$6,529	\$1,562
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	420,713	420,713	0	0	-420,713
5990041 - Res For Capital - Designated	0	0	0	0	11,852,094	11,852,094
Reserves - Capital:	\$0	\$420,713	\$420,713	\$0	\$11,852,094	\$11,431,381
TOTAL EXPENDITURES:	\$56,643	\$5,217,321	\$5,285,247	\$944,281	\$16,513,623	\$11,296,302

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was also amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new development pays its proportionate share and impact to the County's transportation facilities. The ordinance created two separate Mobility Fee Districts whose physical boundary is the Florida Turnpike. This Fund represents the West District.

Changes between the Recommended and Tentative Budget are as follows:

- **Capital Outlay increased for the County's required match for the LAP agreement for Pleasant Hill at Eagle Lake Signal and to include the CR532 Widening project in FY20 in anticipation of state and private funding opportunity.**
- **Transfers Out increased slightly based on the updated Cost Allocation Plan.**
- **Reserves-Capital were adjusted in accordance with the Budget Policy. Funds are designated towards the Neptune Road project.**

REVENUES

Mobility Fees are assessed in connection with the issuance of a building permit.

Changes between the Recommended and Tentative Budget are as follows:

- **Revenue projections for FY19 were reevaluated which resulted in an increase to Fund balance.**

143 - MOBILITY FEE WEST DISTRICT ZONE SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 8,501,706	\$ 24,606,603	\$ 24,606,603	\$ 0	\$ 16,104,897
Charges For Services	\$ 0	\$ 529	\$ 529	\$ 0	\$ 529
Miscellaneous Revenues	\$ 0	\$ 270,127	\$ 270,127	\$ 0	\$ 270,127
Less 5% Statutory Reduction	\$(425,085)	\$(1,243,863)	\$(1,243,863)	\$ 0	\$(818,778)
Subtotal:	\$ 8,076,621	\$ 23,633,396	\$ 23,633,396	\$ 0	\$ 15,556,775
Fund Balance	\$ 5,464,033	\$ 33,046,318	\$ 34,928,888	\$ 1,882,570	\$ 29,464,855
REVENUES TOTAL:	\$ 13,540,654	\$ 56,679,714	\$ 58,562,284	\$ 1,882,570	\$ 45,021,630
EXPENDITURES:					
Capital Outlay	\$ 9,235,533	\$ 13,217,128	\$ 14,756,286	\$ 1,539,158	\$ 5,520,753
Subtotal:	\$ 9,235,533	\$ 13,217,128	\$ 14,756,286	\$ 1,539,158	\$ 5,520,753
Transfers Out	\$ 8,549	\$ 8,810	\$ 12,723	\$ 3,913	\$ 4,174
Reserves - Capital	\$ 4,296,572	\$ 43,453,776	\$ 43,793,275	\$ 339,499	\$ 39,496,703
EXPENDITURES TOTAL:	\$ 13,540,654	\$ 56,679,714	\$ 58,562,284	\$ 1,882,570	\$ 45,021,630

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 143 – MOBILITY FEE WEST DISTRICT FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5490500 - Reimbursement Of Py Revenue	0	0	0	48,120	0	0
Operating Expenses:	\$0	\$0	\$0	\$48,120	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	2,054,101	9,235,533	10,250,690	1,178,771	14,756,286	5,520,753
Capital Outlay:	\$2,054,101	\$9,235,533	\$10,250,690	\$1,178,771	\$14,756,286	\$5,520,753
Transfers Out:						
5910001 - Tran Out-general Fund	0	8,549	8,549	8,549	12,723	4,174
Transfers Out:	\$0	\$8,549	\$8,549	\$8,549	\$12,723	\$4,174
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,296,572	3,990,777	0	0	-4,296,572
5990041 - Res For Capital - Designated	0	0	0	0	43,793,275	43,793,275
Reserves - Capital:	\$0	\$4,296,572	\$3,990,777	\$0	\$43,793,275	\$39,496,703
TOTAL EXPENDITURES:	\$2,054,101	\$13,540,654	\$14,250,016	\$1,235,440	\$58,562,284	\$45,021,630

FUND 145 – RED LIGHT CAMERAS

TRENDS & ISSUES

Ordinance #2014-24 amended part of Chapter 11 of the County Code of Ordinances to implement the Mark Wandall Traffic Safety Program. The program calls for the Osceola County Sheriff/designees to enforce Florida Statutes Chapter 316 allowing for the installation of cameras at the intersections with signals and the issuance of tickets for violation of a red light. The Ordinance further allowed for the use of a Local Hearing Officer and future camera location. The purpose and intent is to increase the safety of intersections within unincorporated Osceola County. Subsequent Resolutions #14-012R and #14-013R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the safety act.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures have been adjusted to appropriate the required contractual services budget, with an offset to Reserves in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6, as it is anticipated that revenues will begin to exceed expenditures. Once it is confirmed this is the case and actuals are available for FY20, staff will be able to present options for potential intersections to be improved within the new Fiscal Year.**

REVENUES

Resolution #11-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violation. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund balance was reevaluated which resulted in a reduction due to projected additional expenditures in FY19.**

145 - RED LIGHT CAMERAS SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Judgment, Fines & Forfeits	\$ 674,000	\$ 980,652	\$ 980,652	\$ 0	\$ 306,652
Miscellaneous Revenues	\$ 0	\$ 6,262	\$ 6,262	\$ 0	\$ 6,262
<u>Less 5% Statutory Reduction</u>	<u>\$(33,700)</u>	<u>\$(49,346)</u>	<u>\$(49,346)</u>	<u>\$ 0</u>	<u>\$(15,646)</u>
Subtotal:	\$ 640,300	\$ 937,568	\$ 937,568	\$ 0	\$ 297,268
<u>Fund Balance</u>	<u>\$ 0</u>	<u>\$ 533,786</u>	<u>\$ 299,152</u>	<u>\$(234,634)</u>	<u>\$ 299,152</u>
REVENUES TOTAL:	<u>\$ 640,300</u>	<u>\$ 1,471,354</u>	<u>\$ 1,236,720</u>	<u>\$(234,634)</u>	<u>\$ 596,420</u>
EXPENDITURES:					
<u>Operating Expenses</u>	<u>\$ 640,300</u>	<u>\$ 1,471,354</u>	<u>\$ 670,200</u>	<u>\$(801,154)</u>	<u>\$ 29,900</u>
Subtotal:	\$ 640,300	\$ 1,471,354	\$ 670,200	\$(801,154)	\$ 29,900
<u>Reserves - Restricted</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 566,520</u>	<u>\$ 566,520</u>	<u>\$ 566,520</u>
EXPENDITURES TOTAL:	<u>\$ 640,300</u>	<u>\$ 1,471,354</u>	<u>\$ 1,236,720</u>	<u>\$(234,634)</u>	<u>\$ 596,420</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 145 – RED LIGHT CAMERAS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340000 - Other Contractual Services	657,493	625,300	816,349	394,905	655,200	29,900
5420000 - Freight & Postage Services	21,721	15,000	15,000	0	15,000	0
Operating Expenses:	\$679,214	\$640,300	\$831,349	\$394,905	\$670,200	\$29,900
Reserves - Restricted:						
5990070 - Reserves Restricted	0	0	0	0	566,520	566,520
Reserves - Restricted:	\$0	\$0	\$0	\$0	\$566,520	\$566,520
TOTAL EXPENDITURES:	\$679,214	\$640,300	\$831,349	\$394,905	\$1,236,720	\$596,420

FUND 146 – TDT REVENUE BONDS SERIES 2016 (RIDA PHASE II)

TRENDS & ISSUES

The Fund was established in FY16 from the proceeds of the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2016, to provide funding for the County's portion of the construction costs and pre-paid rent for the RIDA Convention Center Phase II.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

With the exception of Interest income earned from the Fund Balance, the revenue source for this Fund is fund balance.

There were no changes between the Recommended and Tentative Budgets.

146 - TDT RIDA PHASE II TAX BOND 2016 PROJECT SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Fund Balance	\$ 694,098	\$ 146,646	\$ 146,646	\$ 0	\$(547,452)
REVENUES TOTAL:	\$ 694,098	\$ 146,646	\$ 146,646	\$ 0	\$(547,452)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 560,776	\$ 0	\$ 0	\$ 0	\$(560,776)
Subtotal:	\$ 560,776	\$ 0	\$ 0	\$ 0	\$(560,776)
Reserves - Capital	\$ 133,322	\$ 146,646	\$ 146,646	\$ 0	\$ 13,324
EXPENDITURES TOTAL:	\$ 694,098	\$ 146,646	\$ 146,646	\$ 0	\$(547,452)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 146-TDT RIDA PHASE II TAX BOND 2016 PROJECT

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,543,000	560,776	122,840	122,841	0	-560,776
Capital Outlay:	\$1,543,000	\$560,776	\$122,840	\$122,841	\$0	-\$560,776
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	133,322	144,482	0	146,646	13,324
Reserves - Capital:	\$0	\$133,322	\$144,482	\$0	\$146,646	\$13,324
TOTAL EXPENDITURES:	\$1,543,000	\$694,098	\$267,322	\$122,841	\$146,646	-\$547,452

FUND 148 – BUILDING FUND

TRENDS & ISSUES

The Building & Permitting Office protects the health and safety of the public by providing the best possible building permit service and by administering and enforcing various building codes and technical standards while preparing for the future growth of Osceola County. The Building & Permitting Office is a part of the Building Fund which is managed by the Community Development Department. The Building Fund is comprised of Community Development Projects (1400), Customer Resources (1450), Building and Permitting (1452) and IT Applications Support (1246).

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to mid-year staffing adjustments and employee Plan selections during Open Enrollment.**
- **Operating increased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Capital Outlay increased due to the addition of the Permits Plus Upgrade project.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy; specifically Reserves - Capital was reduced in accordance with the adjustment to Fund Balance.**

REVENUES

Pursuant to F.S. 125.56(1) counties may enforce the Florida Building Code as provided in ss. 553.80, 633.022 and 633.025 and adopt local technical amendments in order to provide for the safe construction, erection, alteration, repair, securing and demolition of any building within its territory. Pursuant to F.S. 125.56(2) and F.S. 166.222, local government may provide a schedule of reasonable fees for enforcing Building Construction Standards. Additionally, F.S. 125.56(2) provides for authorization for the Board to develop a schedule of inspection fees for such purpose. In general, this Fund is self-sustaining as revenues continue to increase and are able to provide for all needed expenditures.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance projections were reevaluated which resulted in a decrease from the Recommended Budget; however, there is still an increase projected from FY19.**

148-BUILDING FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 8,819,842	\$ 9,671,862	\$ 9,671,862	\$ 0	\$ 852,020
Charges For Services	\$ 116,449	\$ 145,833	\$ 145,833	\$ 0	\$ 29,384
Judgment, Fines & Forfeits	\$ 0	\$ 5,075	\$ 5,075	\$ 0	\$ 5,075
Miscellaneous Revenues	\$ 89,389	\$ 89,389	\$ 89,389	\$ 0	\$ 0
Less 5% Statutory Reduction	\$(451,284)	\$(495,608)	\$(495,608)	\$ 0	\$(44,324)
Subtotal:	\$ 8,574,396	\$ 9,416,551	\$ 9,416,551	\$ 0	\$ 842,155
Fund Balance	\$ 13,791,941	\$ 24,285,751	\$ 20,022,219	\$(4,263,532)	\$ 6,230,278
REVENUES TOTAL:	\$ 22,366,337	\$ 33,702,302	\$ 29,438,770	\$(4,263,532)	\$ 7,072,433
EXPENDITURES:					
Personal Services	\$ 4,809,848	\$ 7,073,060	\$ 7,038,000	\$(35,060)	\$ 2,228,152
Operating Expenses	\$ 3,161,140	\$ 5,251,618	\$ 5,259,392	\$ 7,774	\$ 2,098,252
Capital Outlay	\$ 1,314,263	\$ 2,974,398	\$ 3,474,398	\$ 500,000	\$ 2,160,135
Subtotal:	\$ 9,285,251	\$ 15,299,076	\$ 15,771,790	\$ 472,714	\$ 6,486,539
Transfers Out	\$ 288,599	\$ 310,703	\$ 331,418	\$ 20,715	\$ 42,819
Reserves - Operating	\$ 1,692,712	\$ 2,961,216	\$ 2,885,538	\$(75,678)	\$ 1,192,826
Reserves - Capital	\$ 1,500,000	\$ 9,597,786	\$ 4,916,503	\$(4,681,283)	\$ 3,416,503
Reserves - Stability	\$ 9,599,775	\$ 5,533,521	\$ 5,533,521	\$ 0	\$(4,066,254)
EXPENDITURES TOTAL:	\$ 22,366,337	\$ 33,702,302	\$ 29,438,770	\$(4,263,532)	\$ 7,072,433

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 148 - BUILDING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	2,067,603	3,522,380	3,522,380	2,295,979	4,958,006	1,435,626
5120002 - Disaster Relief	1,059	0	0	-463	0	0
5130001 - Vacancy Factor	0	-61,634	-61,634	0	-88,503	-26,869
5140000 - Overtime	48,617	0	0	49,401	100,000	100,000
5140002 - Overtime- Code Enforcement	134	0	0	121	0	0
5140003 - Overtime- Disaster Relief	0	0	0	695	0	0
5150300 - Class C Meals	18	0	0	7	0	0
5160000 - Compensated Annual Leave	123,901	0	0	140,102	0	0
5160010 - Compensated Ann Leave Payoff	10,703	0	0	11,560	0	0
5160020 - Compensated Admin Leave	17,537	0	0	23,227	0	0
5170000 - Compensated Sick Leave	74,286	0	0	80,024	0	0
5170010 - Compensated Sick Leave Payoff	16,575	0	0	11,003	0	0
5210000 - Fica Taxes	175,220	269,453	269,453	193,145	386,932	117,479
5220000 - Retirement Contributions	205,183	311,790	311,790	228,191	439,841	128,051
5230000 - Health Insurance	423,848	690,161	690,161	459,293	1,125,282	435,121
5231000 - Life Insurance	2,757	3,305	3,305	2,745	4,752	1,447
5232000 - Dental Insurance	11,489	16,019	16,019	12,161	24,378	8,359
5233000 - Lt Disability Insurance	3,704	5,815	5,815	3,988	8,355	2,540
5233100 - St Disability Insurance	6,842	7,751	7,751	7,164	11,125	3,374
5240000 - Workers' Compensation	28,817	44,808	44,808	32,756	67,832	23,024
5250000 - Unemployment Compensation	1,454	0	0	2,475	0	0
Personal Services:	\$3,219,747	\$4,809,848	\$4,809,848	\$3,553,573	\$7,038,000	\$2,228,152
Operating Expenses:						
5310000 - Professional Services	7,050	550,000	817,655	565,726	1,500,000	950,000
5340000 - Other Contractual Services	1,412,460	2,047,736	2,563,291	1,474,864	2,035,000	-12,736
5400000 - Travel And Per Diem	4,317	10,200	10,200	9,234	26,384	16,184
5410000 - Communications	22,179	19,574	19,574	15,062	28,326	8,752
5420000 - Freight & Postage Services	1,379	2,240	2,240	1,059	2,240	0
5440000 - Rentals And Leases	4,292	21,969	21,969	3,446	4,993	-16,976
5450000 - Insurance	19,550	24,598	24,598	24,598	86,575	61,977
5460000 - Repair & Maintenance Svcs	29,276	269,086	519,086	421,072	655,394	386,308
5462000 - Rep & Maint-automotive	13,332	13,680	18,288	7,783	17,400	3,720
5470000 - Printing And Binding	2,695	8,395	8,665	314	9,415	1,020
5490000 - Oth Current Chgs & Obligations	8,907	29,400	29,400	22,785	29,800	400
5490011 - Cash over/shorts	0	0	0	-1	0	0
5490500 - Reimbursement Of Py Revenue	137,533	0	0	440	0	0
5490501 - OH-Workers' Compensation	14,443	22,835	22,835	22,835	21,508	-1,327
5490502 - OH-Property & Liability Insurance	1,735	4,748	4,748	4,748	15,454	10,706
5490503 - OH-Dental Insurance	2,398	3,417	3,417	3,417	5,608	2,191
5490504 - OH-Health Insurance	11,951	16,119	16,119	16,119	20,842	4,723
5490505 - OH-Life/AD&D, STD, LTD	2,908	3,533	3,533	3,533	4,454	921
5490509 - OH-Fleet Oversight	0	2,037	2,037	2,037	2,080	43
5490510 - OH-Fleet Maint	527	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	3,780	3,780	3,780	11,700	7,920
5511000 - Office Supplies	5,992	7,700	9,464	7,100	13,772	6,072
5512000 - Office Equipment	7,015	0	0	1,038	0	0
5520000 - Operating Supplies	15,017	12,370	21,503	21,957	50,744	38,374
5520010 - Computer Software	0	4,000	4,000	913	0	-4,000

FUND 148 - BUILDING FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5520020 - Computer Hardware, Non-Capital	19,841	1,000	1,000	2,254	501,000	500,000
5520021 - Computer Hardware, Operating	0	0	0	108	0	0
5521000 - Gas & Oil	40,947	44,460	59,460	28,211	74,921	30,461
5540000 - Books,pubs,subs & Memberships	14,448	15,593	28,511	5,794	44,759	29,166
5550000 - Training	24,733	22,670	34,010	19,937	97,023	74,353
Operating Expenses:	\$1,824,923	\$3,161,140	\$4,249,383	\$2,690,162	\$5,259,392	\$2,098,252
Capital Outlay:						
5640000 - Machinery & Equipment	31,247	3,200	3,200	0	3,298	98
5640020 - Computer Hardware, Capital	12,775	6,000	13,200	0	35,600	29,600
5650000 - Construction In Progress	1,092,499	1,305,063	2,033,514	1,044,054	3,435,500	2,130,437
Capital Outlay:	\$1,136,521	\$1,314,263	\$2,049,914	\$1,044,054	\$3,474,398	\$2,160,135
Transfers Out:						
5910001 - Tran Out-general Fund	347,968	279,779	279,779	279,779	320,858	41,079
5910511 - Tran Out Fleet Fuel F511	0	8,820	8,820	8,820	10,560	1,740
Transfers Out:	\$347,968	\$288,599	\$288,599	\$288,599	\$331,418	\$42,819
Reserves - Operating:						
5990010 - Reserve For Cash	0	1,376,598	1,376,598	0	1,894,322	517,724
5990020 - Reserve For Contingency	0	316,114	78,238	0	991,216	675,102
Reserves - Operating:	\$0	\$1,692,712	\$1,454,836	\$0	\$2,885,538	\$1,192,826
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	5,820,761	0	2,916,503	2,916,503
5990041 - Res For Capital - Designated	0	1,500,000	2,000,000	0	2,000,000	500,000
Reserves - Capital:	\$0	\$1,500,000	\$7,820,761	\$0	\$4,916,503	\$3,416,503
Reserves - Stability:						
5990080 - Reserve For Stability	0	9,599,775	9,599,775	0	5,533,521	-4,066,254
Reserves - Stability:	\$0	\$9,599,775	\$9,599,775	\$0	\$5,533,521	-\$4,066,254
TOTAL EXPENDITURES:	\$6,529,159	\$22,366,337	\$30,273,116	\$7,576,387	\$29,438,770	\$7,072,433

FUND 149 – EAST U.S. 192 CRA FUND

TRENDS & ISSUES

Ordinance No. 12-15 created the East U.S. 192 CRA (Community Redevelopment Area). The East U.S. 192 CRA is funded by tax increment funds (TIF) revenues received based on taxable value within the Redevelopment Area and will be used for community redevelopment purposes as provided in the Redevelopment Plans or any amendments or modifications thereto as provided by law.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to adjustments to Overhead allocations.**
- **Capital Outlay increased as funds have been appropriated towards Beautification/Landscaping as an eligible activity within the CRA boundary.**
- **Reserves were adjusted to offset the increased Fund Balance.**

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY20 this is projected to decrease \$193,439 from the FY19 Adopted Budget due to an error in the Adopted Budget. The FY19 Revised Budget reflects the accurate TIF amount. As a result, the FY20 TIF is an increase (\$118,327) due to the property valuations increasing within the area encompassed in the TIF boundary. Other revenue sources include interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance was reevaluated which resulted in an allocation for FY20.**

149-EAST 192 CRA SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 2,800	\$ 5,175	\$ 5,175	\$ 0	\$ 2,375
Less 5% Statutory Reduction	\$(140)	\$(259)	\$(259)	\$ 0	\$(119)
Subtotal:	\$ 2,660	\$ 4,916	\$ 4,916	\$ 0	\$ 2,256
Transfers In	\$ 761,824	\$ 568,385	\$ 568,385	\$ 0	\$(193,439)
Fund Balance	\$ 289,729	\$ 0	\$ 624,465	\$ 624,465	\$ 334,736
REVENUES TOTAL:	\$ 1,054,213	\$ 573,301	\$ 1,197,766	\$ 624,465	\$ 143,553
EXPENDITURES:					
Personal Services	\$ 144,453	\$ 52,862	\$ 52,862	\$ 0	\$(91,591)
Operating Expenses	\$ 374,773	\$ 303,520	\$ 303,482	\$(38)	\$(71,291)
Capital Outlay	\$ 0	\$ 0	\$ 500,000	\$ 500,000	\$ 500,000
Subtotal:	\$ 519,226	\$ 356,382	\$ 856,344	\$ 499,962	\$ 337,118
Transfers Out	\$ 3,764	\$ 4,412	\$ 4,412	\$ 0	\$ 648
Reserves - Operating	\$ 139,464	\$ 59,817	\$ 145,892	\$ 86,075	\$ 6,428
Reserves - Capital	\$ 341,759	\$ 152,690	\$ 191,118	\$ 38,428	\$(150,641)
Reserves - Assigned	\$ 50,000	\$ 0	\$ 0	\$ 0	\$(50,000)
EXPENDITURES TOTAL:	\$ 1,054,213	\$ 573,301	\$ 1,197,766	\$ 624,465	\$ 143,553

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 149-EAST 192 CRA

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	109,172	109,172	0	37,511	-71,661
5130001 - Vacancy Factor	0	-1,911	-1,911	0	-656	1,255
5210000 - Fica Taxes	0	8,352	8,352	0	2,870	-5,482
5220000 - Retirement Contributions	0	9,019	9,019	0	7,797	-1,222
5230000 - Health Insurance	0	18,750	18,750	0	5,013	-13,737
5231000 - Life Insurance	0	103	103	0	36	-67
5232000 - Dental Insurance	0	299	299	0	79	-220
5233000 - Lt Disability Insurance	0	181	181	0	62	-119
5233100 - St Disability Insurance	0	237	237	0	83	-154
5240000 - Workers' Compensation	0	251	251	0	67	-184
Personal Services:	\$0	\$144,453	\$144,453	\$0	\$52,862	-\$91,591
Operating Expenses:						
5310000 - Professional Services	8,000	145,000	145,000	80,180	300,000	155,000
5400000 - Travel And Per Diem	0	515	515	0	600	85
5410000 - Communications	55	700	700	27	0	-700
5430000 - Utility Services	0	25,200	25,200	0	0	-25,200
5460000 - Repair & Maintenance Svcs	0	200,000	200,000	0	0	-200,000
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	7,861	400	7,157	175	400	0
5490501 - OH-Workers' Compensation	0	392	392	392	77	-315
5490503 - OH-Dental Insurance	0	59	59	59	20	-39
5490504 - OH-Health Insurance	0	277	277	277	75	-202
5490505 - OH-Life/AD&D, STD, LTD	0	60	60	60	15	-45
5540000 - Books,pubs,subs & Memberships	370	670	670	0	795	125
5541000 - Registration Fees	495	1,000	1,000	684	1,000	0
Operating Expenses:	\$16,781	\$374,773	\$381,530	\$81,854	\$303,482	-\$71,291
Capital Outlay:						
5650000 - Construction In Progress	0	0	50,000	40,538	500,000	500,000
Capital Outlay:	\$0	\$0	\$50,000	\$40,538	\$500,000	\$500,000
Grants and Aids:						
5811000-Aids To Gov't Agencies	0	0	8,562	0	0	0
Grants and Aids:	\$0	\$0	\$8,562	\$0	\$0	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	4,317	3,764	3,764	3,764	4,412	648
Transfers Out:	\$4,317	\$3,764	\$3,764	\$3,764	\$4,412	\$648
Reserves - Operating:						
5990010 - Reserve For Cash	0	87,165	87,165	0	59,817	-27,348
5990020 - Reserve For Contingency	0	52,299	51,397	0	86,075	33,776
Reserves - Operating:	\$0	\$139,464	\$138,562	\$0	\$145,892	\$6,428
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	186,723	126,223	0	38,428	-148,295
5990041 - Res For Capital - Designated	0	155,036	155,036	0	152,690	-2,346
Reserves - Capital:	\$0	\$341,759	\$281,259	\$0	\$191,118	-\$150,641
Reserves - Assigned:						

FUND 149-EAST 192 CRA

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Assigned:						
5990060 - Reserves Assigned	0	50,000	0	0	0	-50,000
Reserves - Assigned:	\$0	\$50,000	\$0	\$0	\$0	-\$50,000
TOTAL EXPENDITURES:	\$21,098	\$1,054,213	\$1,008,130	\$126,157	\$1,197,766	\$143,553

FUND 150 – WEST 192 DEVELOPMENT AUTHORITY FUND

TRENDS & ISSUES

As approved on September 10, 2012, Ordinance 12-23 created the West 192 Development Authority. The West 192 Development Authority is funded by tax increment funds (TIF) revenues received based on taxable value within the Development Area and will be used for community development purposes.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due employee Plan selections during Open Enrollment.**
- **Operating decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted to offset the above mentioned adjustments.**

REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. For FY20 this is projected to increase \$600,727 from the FY19 Adopted Budget due to ongoing projects not included at this time. However, the budget reflects support of the Development Authority's requests. Other revenue sources include interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

150-WEST 192 DEVELOPMENT AUTHORITY SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 13,575	\$ 37,208	\$ 37,208	\$ 0	\$ 23,633
Less 5% Statutory Reduction	\$(679)	\$(1,860)	\$(1,860)	\$ 0	\$(1,181)
Subtotal:	\$ 12,896	\$ 35,348	\$ 35,348	\$ 0	\$ 22,452
Transfers In	\$ 5,515,095	\$ 6,115,822	\$ 6,115,822	\$ 0	\$ 600,727
Fund Balance	\$ 961,726	\$ 0	\$ 0	\$ 0	\$(961,726)
REVENUES TOTAL:	\$ 6,489,717	\$ 6,151,170	\$ 6,151,170	\$ 0	\$(338,547)
EXPENDITURES:					
Personal Services	\$ 506,401	\$ 516,941	\$ 502,052	\$(14,889)	\$(4,349)
Operating Expenses	\$ 1,128,592	\$ 2,810,590	\$ 2,808,810	\$(1,780)	\$ 1,680,218
Capital Outlay	\$ 3,952,063	\$ 2,300,000	\$ 2,300,000	\$ 0	\$(1,652,063)
Subtotal:	\$ 5,587,056	\$ 5,627,531	\$ 5,610,862	\$(16,669)	\$ 23,806
Transfers Out	\$ 52,805	\$ 54,044	\$ 78,014	\$ 23,970	\$ 25,209
Reserves - Operating	\$ 820,081	\$ 338,158	\$ 338,158	\$ 0	\$(481,923)
Reserves - Capital	\$ 29,775	\$ 131,437	\$ 124,136	\$(7,301)	\$ 94,361
EXPENDITURES TOTAL:	\$ 6,489,717	\$ 6,151,170	\$ 6,151,170	\$ 0	\$(338,547)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 150 - WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	237,489	370,050	370,050	216,795	362,230	-7,820
5130001 - Vacancy Factor	0	-6,478	-6,478	0	-6,339	139
5140002 - Overtime- Code Enforcement	765	0	0	1,159	0	0
5160000 - Compensated Annual Leave	12,070	0	0	4,770	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	868	0	0
5160020 - Compensated Admin Leave	3,223	0	0	1,365	0	0
5170000 - Compensated Sick Leave	8,821	0	0	1,885	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	9,391	0	0
5210000 - Fica Taxes	18,732	28,310	28,310	16,651	27,708	-602
5220000 - Retirement Contributions	28,847	39,999	39,999	25,974	44,703	4,704
5230000 - Health Insurance	44,255	68,670	68,670	36,069	67,934	-736
5231000 - Life Insurance	307	348	348	230	343	-5
5232000 - Dental Insurance	1,024	1,201	1,201	732	1,365	164
5233000 - Lt Disability Insurance	412	610	610	335	598	-12
5233100 - St Disability Insurance	755	810	810	577	798	-12
5240000 - Workers' Compensation	2,257	2,881	2,881	2,104	2,712	-169
Personal Services:	\$358,955	\$506,401	\$506,401	\$318,905	\$502,052	-\$4,349
Operating Expenses:						
5310000 - Professional Services	4,081,975	1,070,300	1,403,342	902,958	2,750,815	1,680,515
5340000 - Other Contractual Services	525	530	530	385	530	0
5400000 - Travel And Per Diem	9,345	4,800	4,800	231	5,250	450
5410000 - Communications	4,274	4,322	4,322	2,856	3,337	-985
5420000 - Freight & Postage Services	19	2,000	2,000	723	2,000	0
5450000 - Insurance	0	0	0	0	496	496
5460000 - Repair & Maintenance Svcs	147	0	0	0	0	0
5462000 - Rep & Maint-automotive	152	1,200	1,200	34	1,600	400
5470000 - Printing And Binding	373	3,000	3,000	584	3,000	0
5480000 - Promotional Activities	10,934	20,000	20,000	9,377	20,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	175	0	0
5490501 - OH-Workers' Compensation	1,378	1,813	1,813	1,813	1,247	-566
5490502 - OH-Property & Liability Insurance	0	0	0	0	88	88
5490503 - OH-Dental Insurance	229	272	272	272	325	53
5490504 - OH-Health Insurance	1,138	1,280	1,280	1,280	1,210	-70
5490505 - OH-Life/AD&D, STD, LTD	277	277	277	277	252	-25
5490509 - OH-Fleet Oversight	0	194	194	194	240	46
5490511 - OH-Fleet Fuel	0	360	360	360	1,350	990
5511000 - Office Supplies	347	600	600	137	600	0
5512000 - Office Equipment	349	1,000	1,000	0	800	-200
5520000 - Operating Supplies	722	1,700	1,700	1,180	1,750	50
5521000 - Gas & Oil	4,201	8,784	8,784	1,969	7,760	-1,024
5540000 - Books,pubs,subs & Memberships	775	860	860	485	860	0
5541000 - Registration Fees	2,203	3,000	3,000	689	3,000	0
5550000 - Training	605	2,300	2,300	0	2,300	0
Operating Expenses:	\$4,119,969	\$1,128,592	\$1,461,634	\$925,979	\$2,808,810	\$1,680,218
Capital Outlay:						
5650000 - Construction In Progress	828,547	3,952,063	3,952,063	2,043,522	2,300,000	-1,652,063
Capital Outlay:	\$828,547	\$3,952,063	\$3,952,063	\$2,043,522	\$2,300,000	-\$1,652,063

FUND 150 - WEST 192 DEVELOPMENT AUTHORITY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910001 - Tran Out-general Fund	55,549	51,965	51,965	51,965	78,014	26,049
5910511 - Tran Out Fleet Fuel F511	0	840	840	840	0	-840
Transfers Out:	\$55,549	\$52,805	\$52,805	\$52,805	\$78,014	\$25,209
Reserves - Operating:						
5990010 - Reserve For Cash	0	281,299	281,299	0	0	-281,299
5990020 - Reserve For Contingency	0	538,782	583,628	0	338,158	-200,624
Reserves - Operating:	\$0	\$820,081	\$864,927	\$0	\$338,158	-\$481,923
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	29,775	32,872	0	124,136	94,361
Reserves - Capital:	\$0	\$29,775	\$32,872	\$0	\$124,136	\$94,361
TOTAL EXPENDITURES:	\$5,363,020	\$6,489,717	\$6,870,702	\$3,341,210	\$6,151,170	-\$338,547

FUND 151 – CDBG FUND

TRENDS & ISSUES

The Community Development Block Grant Program is a federal program that provides funding for housing and community development. The national objectives of the program are to benefit low- and moderate-income persons, prevent or eliminate slum or blight, and address urgent community development needs.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses –Adjustments were made to Property and Liability insurances and associated Overhead, which were offset by other adjustments in Operating, resulting in a net zero change.**

REVENUES

The CDBG Fund is funded by grant revenue. Intergovernmental Revenue includes the new FY20 allocation anticipated from the Department of Housing and Urban Development (HUD) in the amount of \$1,588,255 and the remaining grant funds as well as funds from the prior year.

There were no changes between the Recommended and Tentative Budgets.

151-CDBG FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
<u>Intergovernmental Revenue</u>	\$ 1,804,561	\$ 1,588,255	\$ 1,588,255	\$ 0	\$(216,306)
Subtotal:	\$ 1,804,561	\$ 1,588,255	\$ 1,588,255	\$ 0	\$(216,306)
<u>Fund Balance</u>	\$ 0	\$ 85,368	\$ 85,368	\$ 0	\$ 85,368
REVENUES TOTAL:	\$ 1,804,561	\$ 1,673,623	\$ 1,673,623	\$ 0	\$(130,938)
EXPENDITURES:					
Personal Services	\$ 175,972	\$ 198,896	\$ 198,896	\$ 0	\$ 22,924
Operating Expenses	\$ 1,218,589	\$ 1,236,489	\$ 1,236,489	\$ 0	\$ 17,900
<u>Grants and Aids</u>	\$ 410,000	\$ 238,238	\$ 238,238	\$ 0	\$(171,762)
Subtotal:	\$ 1,804,561	\$ 1,673,623	\$ 1,673,623	\$ 0	\$(130,938)
EXPENDITURES TOTAL:	\$ 1,804,561	\$ 1,673,623	\$ 1,673,623	\$ 0	\$(130,938)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 151 - CDBG

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	85,731	125,375	125,375	106,506	151,862	26,487
5130001 - Vacancy Factor	0	-2,194	-2,194	0	-2,676	-482
5140000 - Overtime	172	0	0	31	1,000	1,000
5150300 - Class C Meals	23	0	0	17	0	0
5160000 - Compensated Annual Leave	1,900	0	0	5,175	0	0
5160020 - Compensated Admin Leave	766	0	0	1,597	0	0
5170000 - Compensated Sick Leave	1,730	0	0	4,526	0	0
5210000 - Fica Taxes	6,639	9,590	9,590	8,631	11,694	2,104
5220000 - Retirement Contributions	6,697	10,356	10,356	8,309	12,948	2,592
5230000 - Health Insurance	13,806	30,071	30,071	14,212	21,083	-8,988
5231000 - Life Insurance	90	119	119	129	144	25
5232000 - Dental Insurance	366	650	650	463	693	43
5233000 - Lt Disability Insurance	121	206	206	187	251	45
5233100 - St Disability Insurance	222	276	276	338	335	59
5240000 - Workers' Compensation	812	1,523	1,523	1,313	1,562	39
5250000 - Unemployment Compensation	0	0	0	71	0	0
Personal Services:	\$119,077	\$175,972	\$175,972	\$151,505	\$198,896	\$22,924
Operating Expenses:						
5310000 - Professional Services	19,008	50,000	79,718	46,011	50,000	0
5400000 - Travel And Per Diem	2,950	9,000	9,000	4,296	9,000	0
5410000 - Communications	397	500	500	361	500	0
5420000 - Freight & Postage Services	485	500	500	652	500	0
5440000 - Rentals And Leases	639	500	500	643	500	0
5450000 - Insurance	0	405	405	0	373	-32
5460000 - Repair & Maintenance Svcs	0	400	400	95	400	0
5470000 - Printing And Binding	108	950	950	176	950	0
5480000 - Promotional Activities	4,059	9,000	9,000	4,339	9,000	0
5488000 - Promotional-ads/media Buys	5,860	20,000	23,187	4,182	20,000	0
5490000 - Oth Current Chgs & Obligations	577,340	1,104,743	2,451,238	1,092,439	1,126,194	21,451
5490501 - OH-Workers' Compensation	689	917	0	0	0	-917
5490502 - OH-Property & Liability Insurance	0	78	0	0	0	-78
5490503 - OH-Dental Insurance	114	137	0	0	0	-137
5490504 - OH-Health Insurance	570	647	0	0	0	-647
5490505 - OH-Life/AD&D, STD, LTD	139	140	0	0	0	-140
5511000 - Office Supplies	4,571	3,200	3,200	6,993	5,000	1,800
5512000 - Office Equipment	0	1,000	1,000	0	1,000	0
5520000 - Operating Supplies	846	600	600	1,322	1,000	400
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Memberships	13,560	8,772	8,772	4,451	3,772	-5,000
5541000 - Registration Fees	4,475	3,300	3,300	2,846	4,000	700
5550000 - Training	0	3,500	3,500	0	4,000	500
Operating Expenses:	\$635,807	\$1,218,589	\$2,596,070	\$1,168,807	\$1,236,489	\$17,900
Grants and Aids:						
5810000 - Aids To Gov't Agencies	160,000	160,000	200,000	87,105	160,000	0
5811000-Aids To Gov't Agencies	33,267	250,000	250,000	0	78,238	-171,762
Grants and Aids:	\$193,267	\$410,000	\$450,000	\$87,105	\$238,238	-\$171,762
Transfers Out:						

FUND 151 - CDBG

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910111 - Tran Out-ship State Housing	0	0	28,775	28,775	0	0
Transfers Out:	\$0	\$0	\$28,775	\$28,775	\$0	\$0
TOTAL EXPENDITURES:	\$948,150	\$1,804,561	\$3,250,817	\$1,436,192	\$1,673,623	-\$130,938

FUND 152 – MUNICIPAL SERVICE TAXING UNIT (MSTU)

TRENDS & ISSUES

The Board is authorized to create MSTUs encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSTU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of Ad Valorem taxes to be imposed therein.

This Fund includes 29 MSTUs to provide funding to cover the costs of local maintenance and improvement services. The operating budgets for FY20 are based on services to be provided and identified needs. Each MSTU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses were revised which resulted in an increase to Utility Services.**

REVENUES

As authorized to fund the cost of the local maintenance and improvement services, a millage rate is imposed against all properties receiving the service. These services are authorized by each specific Ordinance or Resolution levied for that community, as such, the revenue collected is restricted for expenditures in the respective area.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance estimates were reevaluated, which resulted in an increase, and offsets the increase in Operating noted above.**

152-MUNI SVCS TAX UNITS MSTU FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,157,765	\$ 1,428,379	\$ 1,428,379	\$ 0	\$ 270,614
Less 5% Statutory Reduction	<u>\$(57,353)</u>	<u>\$(71,418)</u>	<u>\$(71,418)</u>	<u>\$ 0</u>	<u>\$(14,065)</u>
Subtotal:	\$ 1,100,412	\$ 1,356,961	\$ 1,356,961	\$ 0	\$ 256,549
Fund Balance	<u>\$ 373,631</u>	<u>\$ 482,666</u>	<u>\$ 486,347</u>	<u>\$ 3,681</u>	<u>\$ 112,716</u>
REVENUES TOTAL:	<u>\$ 1,474,043</u>	<u>\$ 1,839,627</u>	<u>\$ 1,843,308</u>	<u>\$ 3,681</u>	<u>\$ 369,265</u>
EXPENDITURES:					
Operating Expenses	\$ 1,269,219	\$ 1,611,437	\$ 1,615,118	\$ 3,681	\$ 345,899
Capital Outlay	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 44,378</u>	<u>\$ 0</u>	<u>\$ 0</u>
Subtotal:	\$ 1,313,597	\$ 1,655,815	\$ 1,659,496	\$ 3,681	\$ 345,899
Transfers Out	\$ 74,331	\$ 75,812	\$ 75,812	\$ 0	\$ 1,481
Reserves - Operating	\$ 20,115	\$ 20,000	\$ 20,000	\$ 0	\$(115)
Reserves - Assigned	<u>\$ 66,000</u>	<u>\$ 88,000</u>	<u>\$ 88,000</u>	<u>\$ 0</u>	<u>\$ 22,000</u>
EXPENDITURES TOTAL:	<u>\$ 1,474,043</u>	<u>\$ 1,839,627</u>	<u>\$ 1,843,308</u>	<u>\$ 3,681</u>	<u>\$ 369,265</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 152 - MUNICIPAL SERVICE TAXING UNIT (MSTU)

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	22,429	23,312	23,312	22,333	41,337	18,025
5340000 - Other Contractual Services	25,093	23,380	23,380	15,300	23,380	0
5410000 - Communications	1,851	1,851	1,851	1,547	1,851	0
5430000 - Utility Services	565,585	641,816	684,817	474,934	739,653	97,837
5440000 - Rentals And Leases	10,200	10,200	10,200	6,800	10,200	0
5450000 - Insurance	26,987	59,293	59,293	29,179	30,344	-28,949
5460000 - Repair & Maintenance Svcs	346,663	508,299	711,872	224,571	766,753	258,454
5490000 - Oth Current Chgs & Obligations	1,063	1,068	1,068	1,068	1,600	532
Operating Expenses:	\$999,872	\$1,269,219	\$1,515,793	\$775,732	\$1,615,118	\$345,899
Capital Outlay:						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
Capital Outlay:	\$0	\$44,378	\$44,378	\$0	\$44,378	\$0
Transfers Out:						
5910001 - Tran Out-general Fund	64,963	49,519	49,519	49,519	53,269	3,750
5910704 - Transfers out-Property Appr	21,136	24,812	26,127	22,948	22,543	-2,269
Transfers Out:	\$86,099	\$74,331	\$75,646	\$72,467	\$75,812	\$1,481
Reserves - Operating:						
5990020 - Reserve For Contingency	0	20,115	20,118	0	20,000	-115
Reserves - Operating:	\$0	\$20,115	\$20,118	\$0	\$20,000	-\$115
Reserves - Assigned:						
5990060 - Reserves Assigned	0	66,000	66,000	0	88,000	22,000
Reserves - Assigned:	\$0	\$66,000	\$66,000	\$0	\$88,000	\$22,000
TOTAL EXPENDITURES:	\$1,085,971	\$1,474,043	\$1,721,935	\$848,200	\$1,843,308	\$369,265

FUND 153 – MUNICIPAL SERVICE BENEFIT UNIT (MSBU)

TRENDS & ISSUES

The Board is authorized to create Municipal Service Benefit Units (MSBUs) encompassing property located within the unincorporated area of the County as provided in Florida Statute Section 125.01(1)(g). Each MSBU shall encompass only that property specifically benefitted by the local improvement and/or local service proposed for funding from the proceeds of non-Ad Valorem assessments to be imposed therein. This Fund currently provides a variety of services to 5 subdivisions. The FY20 budget appropriates funds for services to be provided. Each MSBU may only expend the funds collected from the residents within the Ordinance boundaries for the maintenance activities detailed therein.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

An MSBU Special Assessments fee is based on a fixed rate for all properties receiving the same services. The assessment is calculated by dividing the revenue required by the total number of residential lots within the boundary of the MSBU. The services are authorized by each specific Ordinance or resolution for that community. As such, revenue collected is restricted to the individual community.

There were no changes between the Recommended and Tentative Budgets.

153-MUNI SVCS BENEFIT UNITS MSBU FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 37,601	\$ 39,378	\$ 39,378	\$ 0	\$ 1,777
Less 5% Statutory Reduction	\$(1,879)	\$(1,968)	\$(1,968)	\$ 0	\$(89)
Subtotal:	\$ 35,722	\$ 37,410	\$ 37,410	\$ 0	\$ 1,688
 Fund Balance	 \$ 48,796	 \$ 48,823	 \$ 48,823	 \$ 0	 \$ 27
REVENUES TOTAL:	\$ 84,518	\$ 86,233	\$ 86,233	\$ 0	\$ 1,715
EXPENDITURES:					
Operating Expenses	\$ 37,344	\$ 39,009	\$ 39,009	\$ 0	\$ 1,665
Subtotal:	\$ 37,344	\$ 39,009	\$ 39,009	\$ 0	\$ 1,665
Transfers Out	\$ 7,308	\$ 7,308	\$ 7,308	\$ 0	\$ 0
Reserves - Operating	\$ 3,207	\$ 0	\$ 0	\$ 0	\$(3,207)
Reserves - Restricted	\$ 36,659	\$ 39,916	\$ 39,916	\$ 0	\$ 3,257
EXPENDITURES TOTAL:	\$ 84,518	\$ 86,233	\$ 86,233	\$ 0	\$ 1,715

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 153 - MUNICIPAL SERVICE BENEFIT UNIT (MSBU) FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	845	753	753	699	789	36
5340000 - Other Contractual Services	0	0	573	0	0	0
5430000 - Utility Services	8,133	13,945	13,945	6,791	14,274	329
5450000 - Insurance	112	84	84	84	0	-84
5460000 - Repair & Maintenance Svcs	13,552	22,562	28,914	7,668	23,946	1,384
Operating Expenses:	\$22,643	\$37,344	\$44,269	\$15,243	\$39,009	\$1,665
Transfers Out:						
5910001 - Tran Out-general Fund	3,945	7,308	7,308	4,371	7,308	0
Transfers Out:	\$3,945	\$7,308	\$7,308	\$4,371	\$7,308	\$0
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,207	0	0	0	-3,207
Reserves - Operating:	\$0	\$3,207	\$0	\$0	\$0	-\$3,207
Reserves - Restricted:						
5990070 - Reserves Restricted	0	36,659	37,752	0	39,916	3,257
Reserves - Restricted:	\$0	\$36,659	\$37,752	\$0	\$39,916	\$3,257
TOTAL EXPENDITURES:	\$26,588	\$84,518	\$89,329	\$19,614	\$86,233	\$1,715

FUND 154 – CONSTITUTIONAL GAS TAX FUND

TRENDS & ISSUES

The Constitutional Gas Tax Fund includes revenues and appropriations for transportation related debt service, resurfacing projects and other transportation related expenditures such as traffic signals, road and bridge vehicle replacement and miscellaneous road maintenance.

Changes between the Recommended and Tentative Budget included:

- **Capital Outlay decreased due to reallocating a Fleet Vehicle Replacement truck to the Solid Waste Fund.**
- **Debt Service decreased due to the reallocation of the Fleet Vehicle Replacement.**

REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. For FY20, fuel tax revenues are calculated on a projection based on actual receipts from FY19. This will be reviewed and updated if necessary once projections are provided by the Department of Revenue. Additionally, other revenues include Interest and Transfers In. For FY20, the Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses.

Changes between the Recommended and Tentative Budgets included:

- **Revenues were reevaluated which resulted in a decrease to Intergovernmental Revenues.**
- **Other Sources decreased due to the reallocation of the above mentioned Fleet Vehicle Replacement.**

154-CONSTITUTIONAL GAS TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 4,349,691	\$ 4,436,540	\$ 4,432,528	\$(4,012)	\$ 82,837
Miscellaneous Revenues	\$ 12,000	\$ 52,489	\$ 52,489	\$ 0	\$ 40,489
Less 5% Statutory Reduction	\$(218,085)	\$(224,451)	\$(224,251)	\$ 200	\$(6,166)
Subtotal:	\$ 4,143,606	\$ 4,264,578	\$ 4,260,766	\$(3,812)	\$ 117,160
Transfers In	\$ 2,479,083	\$ 5,290,953	\$ 5,290,953	\$ 0	\$ 2,811,870
Other Sources	\$ 2,290,000	\$ 1,528,842	\$ 1,496,000	\$(32,842)	\$(794,000)
Fund Balance	\$ 752,900	\$ 656,963	\$ 656,963	\$ 0	\$(95,937)
REVENUES TOTAL:	\$ 9,665,589	\$ 11,741,336	\$ 11,704,682	\$(36,654)	\$ 2,039,093
EXPENDITURES:					
Operating Expenses	\$ 6,750,000	\$ 9,750,000	\$ 9,750,000	\$ 0	\$ 3,000,000
Capital Outlay	\$ 2,628,457	\$ 1,528,842	\$ 1,496,000	\$(32,842)	\$(1,132,457)
Debt Service	\$ 276,946	\$ 454,927	\$ 451,115	\$(3,812)	\$ 174,169
Subtotal:	\$ 9,655,403	\$ 11,733,769	\$ 11,697,115	\$(36,654)	\$ 2,041,712
Transfers Out	\$ 10,186	\$ 7,567	\$ 7,567	\$ 0	\$(2,619)
EXPENDITURES TOTAL:	\$ 9,665,589	\$ 11,741,336	\$ 11,704,682	\$(36,654)	\$ 2,039,093

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 154 - CONSTITUTIONAL GAS TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5460007 - R&M Road Milling and Resurfacing	7,081,248	6,000,000	7,857,740	5,665,302	9,000,000	3,000,000
5460009 - Dirt Road Maintenance/Paving	1,026,012	750,000	750,000	627,275	750,000	0
Operating Expenses:	\$8,107,260	\$6,750,000	\$8,607,740	\$6,292,577	\$9,750,000	\$3,000,000
Capital Outlay:						
5650000 - Construction In Progress	857,932	2,628,457	2,628,457	2,061,135	1,496,000	-1,132,457
Capital Outlay:	\$857,932	\$2,628,457	\$2,628,457	\$2,061,135	\$1,496,000	-\$1,132,457
Debt Service:						
5710000 - Principal	0	197,428	197,428	0	341,983	144,555
5720000 - Interest	0	79,518	79,518	0	109,132	29,614
Debt Service:	\$0	\$276,946	\$276,946	\$0	\$451,115	\$174,169
Transfers Out:						
5910001 - Tran Out-general Fund	6,899	10,186	10,186	10,186	7,567	-2,619
Transfers Out:	\$6,899	\$10,186	\$10,186	\$10,186	\$7,567	-\$2,619
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	471,438	0	0	0
Reserves - Capital:	\$0	\$0	\$471,438	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$8,972,091	\$9,665,589	\$11,994,767	\$8,363,899	\$11,704,682	\$2,039,093

FUND 155 – WEST 192 MSBU PHASE 1 FUND

TRENDS & ISSUES

The West 192 Municipal Services Benefit Unit (MSBU) Maintenance Fund records the maintenance and improvements along the West 192 tourist corridor. Revenue is received from a Special Assessment levied upon non-residential properties lying within the boundaries of the W192 benefit area.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to reductions in Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Permits, Fees & Special Assessments increased due to finalizing the West 192 rate for maintenance services.**
- **Fund Balance projections were reevaluated which resulted in a decrease.**

155-WEST 192 MSBU PHASE I SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 3,256,858	\$ 3,256,858	\$ 3,430,288	\$ 173,430	\$ 173,430
Miscellaneous Revenues	\$ 188,183	\$ 216,725	\$ 216,725	\$ 0	\$ 28,542
Less 5% Statutory Reduction	\$(172,252)	\$(173,679)	\$(182,351)	\$(8,672)	\$(10,099)
Subtotal:	\$ 3,272,789	\$ 3,299,904	\$ 3,464,662	\$ 164,758	\$ 191,873
Fund Balance	\$ 1,433,413	\$ 1,930,808	\$ 1,548,248	\$(382,560)	\$ 114,835
REVENUES TOTAL:	\$ 4,706,202	\$ 5,230,712	\$ 5,012,910	\$(217,802)	\$ 306,708
EXPENDITURES:					
Personal Services	\$ 249,272	\$ 246,130	\$ 234,508	\$(11,622)	\$(14,764)
Operating Expenses	\$ 3,517,377	\$ 3,750,983	\$ 3,750,183	\$(800)	\$ 232,806
Capital Outlay	\$ 86,360	\$ 0	\$ 0	\$ 0	\$(86,360)
Subtotal:	\$ 3,853,009	\$ 3,997,113	\$ 3,984,691	\$(12,422)	\$ 131,682
Transfers Out	\$ 150,479	\$ 155,188	\$ 133,738	\$(21,450)	\$(16,741)
Reserves - Operating	\$ 702,714	\$ 1,078,411	\$ 894,481	\$(183,930)	\$ 191,767
EXPENDITURES TOTAL:	\$ 4,706,202	\$ 5,230,712	\$ 5,012,910	\$(217,802)	\$ 306,708

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

155-WEST 192 MSBU PHASE I FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	123,796	174,791	174,791	95,474	169,599	-5,192
5130001 - Vacancy Factor	0	-3,059	-3,059	0	-2,969	90
5140000 - Overtime	-80	0	0	204	0	0
5140002 - Overtime- Code Enforcement	853	0	0	131	0	0
5160000 - Compensated Annual Leave	5,699	0	0	3,611	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,539	0	0
5160020 - Compensated Admin Leave	1,263	0	0	241	0	0
5170000 - Compensated Sick Leave	2,541	0	0	3,365	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	3,169	0	0
5210000 - Fica Taxes	9,604	13,372	13,372	7,738	12,976	-396
5220000 - Retirement Contributions	14,580	19,003	19,003	11,954	23,012	4,009
5230000 - Health Insurance	30,509	39,649	39,649	17,427	26,981	-12,668
5231000 - Life Insurance	164	165	165	109	159	-6
5232000 - Dental Insurance	645	718	718	389	724	6
5233000 - Lt Disability Insurance	219	289	289	158	280	-9
5233100 - St Disability Insurance	416	382	382	274	373	-9
5240000 - Workers' Compensation	3,198	3,962	3,962	2,969	3,373	-589
Personal Services:	\$193,406	\$249,272	\$249,272	\$148,751	\$234,508	-\$14,764
Operating Expenses:						
5310000 - Professional Services	19,224	0	14,223	1,500	10,000	10,000
5312000 - Tax Collector Fees	61,533	65,137	65,137	66,645	65,137	0
5340000 - Other Contractual Services	14,951	60,565	60,565	10,327	60,565	0
5400000 - Travel And Per Diem	0	1,350	1,350	56	1,400	50
5410000 - Communications	5,382	5,375	5,375	4,420	7,888	2,513
5420000 - Freight & Postage Services	2,697	2,500	2,500	51	3,000	500
5430000 - Utility Services	299,090	301,600	301,600	257,230	522,000	220,400
5440000 - Rentals And Leases	780	780	780	520	780	0
5450000 - Insurance	6,175	7,033	7,033	7,033	7,853	820
5460000 - Repair & Maintenance Svcs	1,994,045	2,955,200	2,955,200	1,396,513	2,955,599	399
5462000 - Rep & Maint-automotive	1,907	1,000	1,000	631	1,100	100
5470000 - Printing And Binding	1,221	1,500	1,500	1,463	2,000	500
5490501 - OH-Workers' Compensation	813	1,010	1,010	1,010	694	-316
5490502 - OH-Property & Liability Insurance	716	1,357	1,357	1,357	1,402	45
5490503 - OH-Dental Insurance	135	150	150	150	180	30
5490504 - OH-Health Insurance	675	714	714	714	672	-42
5490505 - OH-Life/AD&D, STD, LTD	164	155	155	155	140	-15
5490509 - OH-Fleet Oversight	0	291	291	291	80	-211
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	540	540	540	450	-90
5511000 - Office Supplies	196	300	300	287	300	0
5520000 - Operating Supplies	345	500	500	175	650	150
5521000 - Gas & Oil	2,081	5,400	5,400	1,818	3,293	-2,107
5525000 - Tools	0	500	500	0	450	-50
5530000 - Road Materials & Supplies	0	100,000	100,000	0	100,000	0
5540000 - Books,pubs,subs & Memberships	35	3,870	3,870	995	4,000	130
5550000 - Training	0	550	550	0	550	0
Operating Expenses:	\$2,412,218	\$3,517,377	\$3,531,600	\$1,753,880	\$3,750,183	\$232,806

155-WEST 192 MSBU PHASE I FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	1,220,190	86,360	86,360	0	0	-86,360
Capital Outlay:	\$1,220,190	\$86,360	\$86,360	\$0	\$0	-\$86,360
Transfers Out:						
5910001 - Tran Out-general Fund	211,577	149,219	149,219	149,219	133,738	-15,481
5910511 - Tran Out Fleet Fuel F511	0	1,260	1,260	1,260	0	-1,260
Transfers Out:	\$211,577	\$150,479	\$150,479	\$150,479	\$133,738	-\$16,741
Reserves - Operating:						
5990010 - Reserve For Cash	0	494,435	494,435	0	686,404	191,969
5990020 - Reserve For Contingency	0	208,279	221,397	0	208,077	-202
Reserves - Operating:	\$0	\$702,714	\$715,832	\$0	\$894,481	\$191,767
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	0	259,292	0	0	0
Reserves - Capital:	\$0	\$0	\$259,292	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,037,391	\$4,706,202	\$4,992,835	\$2,053,111	\$5,012,910	\$306,708

FUND 156 – FEDERAL AND STATE GRANTS FUND

TRENDS & ISSUES

In order to ensure proper accounting of grants, Federal and State grant funds are budgeted in this Fund to allow for improved management.

This Fund supports 6 grant funded Full Time Equivalent positions, which is an increase of 2 Full Time Equivalent positions from the FY19 Adopted Budget.

Changes between the Recommended and Tentative Budgets include:

- **Personal Services increased due to the reallocation of 2 Full Time Equivalent positions from Injunction Services for the OVW Grant as well as adjustments to employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased slightly due to balancing to the grant awards.**
- **Capital Outlay increased due to revised project estimates in accordance with the anticipated LAP Agreements which resulted in an increase for the Pleasant Hill at Eagle Lake Signal and Royal Palm Sidewalk projects which was partly offset by reductions to the Eagle Lake SRTS Sidewalk and Fortune-Simpson Intersection projects.**

REVENUES

Revenues are received from various Federal, State and private grants.

Changes between the Recommended and Tentative Budgets include:

- **Intergovernmental Revenue increased as a result of estimated grant funding for the OVW Grant as well as revised grant funding for the VOCA Grant, EMPA Grant FY21, and EMPG Grant FY21.**

156-FEDERAL AND STATE GRANTS FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 51,420,234	\$ 5,598,269	\$ 5,971,919	\$ 373,650	\$(45,448,315)
Subtotal:	\$ 51,420,234	\$ 5,598,269	\$ 5,971,919	\$ 373,650	\$(45,448,315)
REVENUES TOTAL:	\$ 51,420,234	\$ 5,598,269	\$ 5,971,919	\$ 373,650	\$(45,448,315)
EXPENDITURES:					
Personal Services	\$ 247,001	\$ 255,240	\$ 452,596	\$ 197,356	\$ 205,595
Operating Expenses	\$ 172,963	\$ 89,080	\$ 85,842	\$(3,238)	\$(87,121)
Capital Outlay	\$ 50,641,718	\$ 5,225,588	\$ 5,405,120	\$ 179,532	\$(45,236,598)
Grants and Aids	\$ 331,997	\$ 0	\$ 0	\$ 0	\$(331,997)
Subtotal:	\$ 51,393,679	\$ 5,569,908	\$ 5,943,558	\$ 373,650	\$(45,450,121)
Transfers Out	\$ 26,555	\$ 28,361	\$ 28,361	\$ 0	\$ 1,806
EXPENDITURES TOTAL:	\$ 51,420,234	\$ 5,598,269	\$ 5,971,919	\$ 373,650	\$(45,448,315)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	146,458	178,699	183,551	124,312	310,382	131,683
5130001 - Vacancy Factor	0	-1,134	-1,218	0	-3,402	-2,268
5130003 - Other Salaries & Wages-Deploym	0	0	0	2,545	0	0
5140000 - Overtime	23	0	0	0	0	0
5160000 - Compensated Annual Leave	5,829	0	0	3,895	0	0
5160010 - Compensated Ann Leave Payoff	3,003	0	0	2,997	0	0
5160020 - Compensated Admin Leave	2,430	0	0	1,817	0	0
5170000 - Compensated Sick Leave	2,614	0	0	2,832	0	0
5210000 - Fica Taxes	11,753	13,671	14,041	10,169	23,746	10,075
5220000 - Retirement Contributions	12,885	14,760	15,159	11,469	26,289	11,529
5230000 - Health Insurance	34,538	38,578	38,578	33,504	91,799	53,221
5231000 - Life Insurance	182	167	185	147	291	124
5232000 - Dental Insurance	949	1,162	1,162	827	1,735	573
5233000 - Lt Disability Insurance	243	294	303	213	511	217
5233100 - St Disability Insurance	448	394	464	385	687	293
5240000 - Workers' Compensation	370	410	422	317	558	148
Personal Services:	\$221,722	\$247,001	\$252,647	\$195,427	\$452,596	\$205,595
Operating Expenses:						
5340000 - Other Contractual Services	39,407	40,407	27,407	0	0	-40,407
5390000 - Training	0	4,000	4,000	0	1,100	-2,900
5400000 - Travel And Per Diem	5,621	14,640	15,107	8,265	16,423	1,783
5410000 - Communications	11,280	11,821	14,783	7,896	8,978	-2,843
5460000 - Repair & Maintenance Svcs	6,580	0	0	2,007	7,500	7,500
5462000 - Rep & Maint-automotive	1,944	0	0	10	0	0
5470000 - Printing And Binding	4,420	5,000	5,000	1,859	0	-5,000
5490000 - Oth Current Chgs & Obligations	495	3,791	0	0	0	-3,791
5511000 - Office Supplies	2,030	5,623	5,923	6,577	2,742	-2,881
5520000 - Operating Supplies	33,906	56,386	90,404	57,954	18,478	-37,908
5520010 - Computer Software	7,200	0	0	0	0	0
5520020 - Computer Hardware, Non-Capital	750	0	0	0	0	0
5521000 - Gas & Oil	46	0	0	0	0	0
5522000 - Chemicals	0	22,777	22,777	22,777	22,774	-3
5526000 - Clothing	0	0	0	118	0	0
5540000 - Books,pubs,subs & Memberships	16,835	1,157	1,157	1,085	1,125	-32
5541000 - Registration Fees	1,444	1,970	1,970	4,179	870	-1,100
5550000 - Training	3,772	5,391	5,391	2,724	5,852	461
Operating Expenses:	\$135,730	\$172,963	\$193,919	\$115,450	\$85,842	-\$87,121
Capital Outlay:						
5640000 - Machinery & Equipment	72,658	36,116	93,966	80,559	37,985	1,869
5640020 - Computer Hardware, Capital	0	2,623	0	0	0	-2,623
5650000 - Construction In Progress	6,201,785	50,602,979	50,717,407	5,160,395	5,367,135	-45,235,844
Capital Outlay:	\$6,274,443	\$50,641,718	\$50,811,373	\$5,240,954	\$5,405,120	-\$45,236,598
Grants and Aids:						
5810000 - Aids To Gov't Agencies	37,053	0	26,231	325	0	0
5820000 - Aids To Private Organization	25,479	331,997	507,936	39,268	0	-331,997
Grants and Aids:	\$62,532	\$331,997	\$534,167	\$39,593	\$0	-\$331,997

FUND 156 - FEDERAL AND STATE GRANTS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910705 - Transfers out-Sheriff	0	26,555	92,203	28,361	28,361	1,806
Transfers Out:	\$0	\$26,555	\$92,203	\$28,361	\$28,361	\$1,806
TOTAL EXPENDITURES:	\$6,694,426	\$51,420,234	\$51,884,309	\$5,619,785	\$5,971,919	-\$45,448,315

FUND 158 – INTERGOVERNMENTAL RADIO COMMUNICATIONS

TRENDS & ISSUES

Intergovernmental Radio Fund supports the 800 MHz radio system which is used by both cities, the School District and the County for public safety and supporting agency communications.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to mid-year staffing adjustments and employee Plan selections during Open Enrollment.**
- **Operating Expenses increased due to adjustments to Property and Liability Insurances and Overhead allocations.**
- **Transfers Out increased due to the updated Cost Allocation Plan.**
- **Reserves – Operating were adjusted in accordance with the Budget Policy.**

REVENUES

Revenues are received from traffic violations collected by the Clerk of the Circuit Court and remitted to the Board of County Commissioners. Funding is also received from inter-local agreements with other users of the system, such as KUA, OUC, OHP, City of St. Cloud, City of Kissimmee, Toho Water Authority and the Osceola School District, who pay for the service they receive. Inter-fund transfers from other BOCC funds provide an additional revenue source for the use of the 800MHz radios.

Changes between the Recommended and Tentative Budgets are as follows:

- **Fund Balance projections were revised which resulted in a reduction.**

158-INTERGOVERNMENTAL RADIO COMMUNICATIONS SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 722,496	\$ 1,015,190	\$ 1,015,190	\$ 0	\$ 292,694
Judgment, Fines & Forfeits	\$ 348,349	\$ 238,437	\$ 238,437	\$ 0	\$(109,912)
Miscellaneous Revenues	\$ 42,881	\$ 35,434	\$ 35,434	\$ 0	\$(7,447)
Less 5% Statutory Reduction	\$(55,686)	\$(64,453)	\$(64,453)	\$ 0	\$(8,767)
Subtotal:	\$ 1,058,040	\$ 1,224,608	\$ 1,224,608	\$ 0	\$ 166,568
Transfers In	\$ 1,127,021	\$ 1,622,951	\$ 1,622,951	\$ 0	\$ 495,930
Fund Balance	\$ 1,886,454	\$ 258,619	\$ 216,517	\$(42,102)	\$(1,669,937)
REVENUES TOTAL:	\$ 4,071,515	\$ 3,106,178	\$ 3,064,076	\$(42,102)	\$(1,007,439)
EXPENDITURES:					
Personal Services	\$ 359,991	\$ 359,422	\$ 351,039	\$(8,383)	\$(8,952)
Operating Expenses	\$ 1,781,286	\$ 2,006,271	\$ 2,014,352	\$ 8,081	\$ 233,066
Capital Outlay	\$ 1,537,339	\$ 50,526	\$ 50,526	\$ 0	\$(1,486,813)
Subtotal:	\$ 3,678,616	\$ 2,416,219	\$ 2,415,917	\$(302)	\$(1,262,699)
Transfers Out	\$ 174,549	\$ 180,657	\$ 213,248	\$ 32,591	\$ 38,699
Reserves - Operating	\$ 218,350	\$ 509,302	\$ 434,911	\$(74,391)	\$ 216,561
EXPENDITURES TOTAL:	\$ 4,071,515	\$ 3,106,178	\$ 3,064,076	\$(42,102)	\$(1,007,439)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	209,826	245,193	245,193	191,282	250,236	5,043
5130001 - Vacancy Factor	0	-4,344	-4,344	0	-4,431	-87
5140000 - Overtime	2,717	3,000	3,000	2,791	3,000	0
5160000 - Compensated Annual Leave	20,736	0	0	18,794	0	0
5160020 - Compensated Admin Leave	2,031	0	0	1,916	0	0
5170000 - Compensated Sick Leave	7,634	0	0	5,828	0	0
5210000 - Fica Taxes	17,175	18,986	18,986	15,644	19,372	386
5220000 - Retirement Contributions	23,931	26,579	26,579	22,661	27,717	1,138
5230000 - Health Insurance	45,834	60,822	60,822	39,361	46,095	-14,727
5231000 - Life Insurance	283	234	234	225	238	4
5232000 - Dental Insurance	952	1,209	1,209	817	1,053	-156
5233000 - Lt Disability Insurance	382	411	411	329	418	7
5233100 - St Disability Insurance	705	546	546	595	557	11
5240000 - Workers' Compensation	7,057	7,355	7,355	6,447	6,784	-571
Personal Services:	\$339,262	\$359,991	\$359,991	\$306,689	\$351,039	-\$8,952
Operating Expenses:						
5310000 - Professional Services	0	0	0	0	160,474	160,474
5340000 - Other Contractual Services	1,600	2,000	2,000	1,200	2,000	0
5400000 - Travel And Per Diem	719	3,320	3,320	1,405	1,320	-2,000
5410000 - Communications	21,231	21,644	21,644	15,790	21,644	0
5420000 - Freight & Postage Services	839	800	800	319	800	0
5430000 - Utility Services	72,090	85,000	85,000	54,539	85,000	0
5440000 - Rentals And Leases	60,102	62,734	62,734	61,495	56,006	-6,728
5450000 - Insurance	37,482	38,305	38,305	38,305	45,896	7,591
5460000 - Repair & Maintenance Svcs	1,411,686	1,542,425	1,572,425	1,201,275	1,574,501	32,076
5462000 - Rep & Maint-automotive	1,489	2,400	2,400	885	2,000	-400
5490000 - Oth Current Chgs & Obligations	0	0	0	0	33,636	33,636
5490501 - OH-Workers' Compensation	1,049	1,253	1,253	1,253	858	-395
5490502 - OH-Property & Liability Insurance	4,344	7,393	7,393	7,393	8,193	800
5490503 - OH-Dental Insurance	174	188	188	188	224	36
5490504 - OH-Health Insurance	868	884	884	884	832	-52
5490505 - OH-Life/AD&D, STD, LTD	337	305	305	305	329	24
5490509 - OH-Fleet Oversight	0	194	194	194	160	-34
5490510 - OH-Fleet Maint	55	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	360	360	360	900	540
5511000 - Office Supplies	732	500	500	142	500	0
5512000 - Office Equipment	103	500	500	0	500	0
5520000 - Operating Supplies	1,893	1,000	1,000	1,024	1,500	500
5521000 - Gas & Oil	6,115	7,600	7,600	3,703	14,200	6,600
5525000 - Tools	583	1,000	1,000	0	1,000	0
5526000 - Clothing	420	900	900	343	600	-300
5540000 - Books,pubs,subs & Memberships	130	131	131	137	279	148
5541000 - Registration Fees	180	450	450	0	1,000	550
Operating Expenses:	\$1,624,221	\$1,781,286	\$1,811,286	\$1,391,138	\$2,014,352	\$233,066
Capital Outlay:						
5628000 - Buildings Improvements	0	420,000	390,000	0	0	-420,000
5640000 - Machinery & Equipment	0	60,000	60,000	0	0	-60,000

FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640020 - Computer Hardware, Capital	0	0	0	0	29,526	29,526
5640100 - Vehicles	0	0	0	0	21,000	21,000
5650000 - Construction In Progress	4,750	1,057,339	639,573	223,304	0	-1,057,339
Capital Outlay:	\$4,750	\$1,537,339	\$1,089,573	\$223,304	\$50,526	-\$1,486,813
Transfers Out:						
5910001 - Tran Out-general Fund	157,917	173,709	173,709	173,709	213,248	39,539
5910511 - Tran Out Fleet Fuel F511	0	840	840	840	0	-840
Transfers Out:	\$157,917	\$174,549	\$174,549	\$174,549	\$213,248	\$38,699
Reserves - Operating:						
5990010 - Reserve For Cash	0	218,350	218,350	0	434,911	216,561
5990020 - Reserve For Contingency	0	0	7,923	0	0	0
Reserves - Operating:	\$0	\$218,350	\$226,273	\$0	\$434,911	\$216,561
TOTAL EXPENDITURES:	\$2,126,151	\$4,071,515	\$3,661,672	\$2,095,680	\$3,064,076	-\$1,007,439

FUND 168 – SECTION 8 FUND

TRENDS & ISSUES

This Program is federally funded and administered by the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. The County receives additional administrative income from other Housing Agencies to administer portable vouchers, i.e., tenants that move to Osceola County from other counties. Funds are used for reimbursement for local and portable Housing Assistance Payments (HAP) for Section 8.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased to offset the adjustments in Personal Services.**

REVENUES

Revenues in this Fund are received from the Department of Housing & Urban Development (HUD). Funds are received on a monthly basis to cover Housing Assistance payments to Osceola County residents. Additional revenue source is Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

168-SECTION 8 FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 14,556,342	\$ 15,542,718	\$ 15,542,718	\$ 0	\$ 986,376
Miscellaneous Revenues	\$ 2,040	\$ 24,841	\$ 24,841	\$ 0	\$ 22,801
<u>Less 5% Statutory Reduction</u>	<u>\$(102)</u>	<u>\$(1,242)</u>	<u>\$(1,242)</u>	<u>\$ 0</u>	<u>\$(1,140)</u>
Subtotal:	\$ 14,558,280	\$ 15,566,317	\$ 15,566,317	\$ 0	\$ 1,008,037
<u>Fund Balance</u>	<u>\$ 2,131,032</u>	<u>\$ 2,574,368</u>	<u>\$ 2,574,368</u>	<u>\$ 0</u>	<u>\$ 443,336</u>
REVENUES TOTAL:	<u>\$ 16,689,312</u>	<u>\$ 18,140,685</u>	<u>\$ 18,140,685</u>	<u>\$ 0</u>	<u>\$ 1,451,373</u>
EXPENDITURES:					
Personal Services	\$ 810,571	\$ 891,026	\$ 900,161	\$ 9,135	\$ 89,590
<u>Operating Expenses</u>	<u>\$ 15,877,901</u>	<u>\$ 17,249,659</u>	<u>\$ 17,240,524</u>	<u>\$(9,135)</u>	<u>\$ 1,362,623</u>
Subtotal:	\$ 16,688,472	\$ 18,140,685	\$ 18,140,685	\$ 0	\$ 1,452,213
<u>Transfers Out</u>	<u>\$ 840</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$(840)</u>
EXPENDITURES TOTAL:	<u>\$ 16,689,312</u>	<u>\$ 18,140,685</u>	<u>\$ 18,140,685</u>	<u>\$ 0</u>	<u>\$ 1,451,373</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 168 - SECTION 8

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	444,246	598,547	598,547	405,125	614,547	16,000
5130001 - Vacancy Factor	0	-10,476	-10,476	0	-10,839	-363
5140000 - Overtime	2,203	0	0	1,013	5,000	5,000
5150300 - Class C Meals	72	0	0	153	0	0
5160000 - Compensated Annual Leave	22,526	0	0	25,013	0	0
5160010 - Compensated Ann Leave Payoff	1,125	0	0	7	0	0
5160020 - Compensated Admin Leave	2,282	0	0	2,408	0	0
5170000 - Compensated Sick Leave	22,820	0	0	17,243	0	0
5210000 - Fica Taxes	36,427	45,787	45,787	32,531	47,395	1,608
5220000 - Retirement Contributions	46,615	45,003	45,003	42,806	47,788	2,785
5230000 - Health Insurance	105,160	121,475	121,475	115,709	185,161	63,686
5231000 - Life Insurance	537	564	564	482	582	18
5232000 - Dental Insurance	2,602	2,993	2,993	2,253	3,932	939
5233000 - Lt Disability Insurance	719	989	989	699	1,021	32
5233100 - St Disability Insurance	1,327	1,317	1,317	1,265	1,362	45
5240000 - Workers' Compensation	3,102	4,372	4,372	2,767	4,212	-160
Personal Services:	\$691,763	\$810,571	\$810,571	\$649,474	\$900,161	\$89,590
Operating Expenses:						
5310000 - Professional Services	2,240	1,000	1,000	0	1,000	0
5320000 - Accounting & Auditing Svcs	0	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	16,600	9,000	16,564	17,488	18,000	9,000
5400000 - Travel And Per Diem	7,872	9,000	9,000	4,085	9,000	0
5410000 - Communications	3,249	2,500	2,500	2,517	2,500	0
5420000 - Freight & Postage Services	5,384	5,000	5,000	5,571	5,000	0
5440000 - Rentals And Leases	4,609	4,000	4,000	3,508	4,000	0
5450000 - Insurance	0	2,464	2,464	0	1,691	-773
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	316	1,000	1,000	48	1,000	0
5470000 - Printing And Binding	416	500	500	374	500	0
5480000 - Promotional Activities	3,485	5,000	5,000	1,138	5,000	0
5488000 - Promotional-ads/media Buys	0	0	0	0	1,000	1,000
5490000 - Oth Current Chgs & Obligations	1,293,313	4,528,712	3,351,691	1,353,121	4,252,653	-276,059
5490501 - OH-Workers' Compensation	0	4,732	0	0	0	-4,732
5490502 - OH-Property & Liability Insurance	0	476	0	0	0	-476
5490503 - OH-Dental Insurance	0	708	0	0	0	-708
5490504 - OH-Health Insurance	0	3,340	0	0	0	-3,340
5490505 - OH-Life/AD&D, STD, LTD	0	721	0	0	0	-721
5490509 - OH-Fleet Oversight	0	194	0	0	0	-194
5490510 - OH-Fleet Maint	109	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	360	0	0	0	-360
5491000 - Other Government Agencies	11,526,809	11,258,394	13,015,100	11,850,241	12,896,880	1,638,486
5511000 - Office Supplies	16,752	15,000	15,000	15,974	15,000	0
5512000 - Office Equipment	671	0	0	216	500	500
5520000 - Operating Supplies	8,130	7,500	7,500	5,247	7,500	0
5520020 - Computer Hardware, Non-Capital	630	0	0	0	0	0
5521000 - Gas & Oil	3,999	3,000	3,000	2,743	3,000	0
5524500 - Cleaning Supplies	51	0	0	0	0	0
5540000 - Books,pubs,subs & Memberships	454	0	0	349	0	0

FUND 168 - SECTION 8

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5541000 - Registration Fees	2,897	6,000	6,000	5,283	7,000	1,000
5550000 - Training	3,528	5,000	5,000	0	5,000	0
Operating Expenses:	\$12,901,513	\$15,877,901	\$16,454,619	\$13,267,902	\$17,240,524	\$1,362,623
Capital Outlay:						
5640020 - Computer Hardware, Capital	1,099	0	0	0	0	0
5650000 - Construction In Progress	49,781	0	0	0	0	0
Capital Outlay:	\$50,880	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910511 - Tran Out Fleet Fuel F511	0	840	840	840	0	-840
Transfers Out:	\$0	\$840	\$840	\$840	\$0	-\$840
TOTAL EXPENDITURES:	\$13,644,156	\$16,689,312	\$17,266,030	\$13,918,216	\$18,140,685	\$1,451,373

FUND 174 –TRANSPORTATION IMPACT FEE ZONE 1/SHARED

TRENDS & ISSUES

The Transportation Impact Fee Zone 1/Shared Fund was established to account for revenues and appropriations realized from Impact Fees levied on developments affecting this zone's transportation system. This Fund's debt service obligations are budgeted in the Local Option Sales Surtax Fund (Fund 306).

REVENUES

This Fund has no revenue.

***This Fund is being included for Historical purposes only as there were actuals in prior years.**

174 - TRANSPORTATION IMPACT FEE ZONE 1/SHARED					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for Historical purposes only as there were actuals in prior years.

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

FUND 174 –TRANSPORTATION IMPACT FEE ZONE 1/SHARED FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910236 - Tran Out Debt Svc	62	0	0	0	0	0
Transfers Out:	\$62	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$62	\$0	\$0	\$0	\$0	\$0

FUND 177 – FIRE IMPACT FEE FUND

TRENDS & ISSUES

The Fire Impact Fee Fund captures costs associated with the collection and expenditures of Fire Impact Fees. The fees are collected in accordance with Ordinance No. 217-96 and can only be used as directed by the Ordinance for needs related to new growth. The program was recently updated which resulted in an increase in the fees charged.

Changes between the Recommended and Tentative Budgets are as follows:

- **Capital Outlay increased due to reallocating more of the Austin Tindall Fire Station project from Fund 331 – Countywide Fire Capital Fund as it is eligible for additional Impact Fee dollars.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. Revenues are projected to increase due to the increase in development activity and increase in the fees. This fund is also supported by interest and fund balance.

There were no changes between the Recommended and Tentative Budgets.

177-FIRE IMPACT FEE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 786,744	\$ 2,562,930	\$ 2,562,930	\$ 0	\$ 1,776,186
Miscellaneous Revenues	\$ 10,000	\$ 54,322	\$ 54,322	\$ 0	\$ 44,322
Less 5% Statutory Reduction	\$(39,837)	\$(130,863)	\$(130,863)	\$ 0	\$(91,026)
Subtotal:	\$ 756,907	\$ 2,486,389	\$ 2,486,389	\$ 0	\$ 1,729,482
Fund Balance	\$ 461,031	\$ 3,972,967	\$ 3,972,967	\$ 0	\$ 3,511,936
REVENUES TOTAL:	\$ 1,217,938	\$ 6,459,356	\$ 6,459,356	\$ 0	\$ 5,241,418
EXPENDITURES:					
Operating Expenses	\$ 1,500	\$ 15,000	\$ 15,000	\$ 0	\$ 13,500
Capital Outlay	\$ 97,344	\$ 5,316,154	\$ 6,196,290	\$ 880,136	\$ 6,098,946
Subtotal:	\$ 98,844	\$ 5,331,154	\$ 6,211,290	\$ 880,136	\$ 6,112,446
Transfers Out	\$ 22,185	\$ 23,072	\$ 61,225	\$ 38,153	\$ 39,040
Reserves - Operating	\$ 6,316	\$ 10,152	\$ 12,704	\$ 2,552	\$ 6,388
Reserves - Capital	\$ 1,090,593	\$ 1,094,978	\$ 174,137	\$(920,841)	\$(916,456)
EXPENDITURES TOTAL:	\$ 1,217,938	\$ 6,459,356	\$ 6,459,356	\$ 0	\$ 5,241,418

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 177-FIRE IMPACT FEE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310006 - Legal Fees	10,875	0	0	0	0	0
5340000 - Other Contractual Services	3,648	1,000	20,000	4,813	15,000	14,000
5490000 - Oth Current Chgs & Obligations	301	500	500	0	0	-500
5490500 - Reimbursement Of Py Revenue	0	0	0	2,592	0	0
Operating Expenses:	\$14,823	\$1,500	\$20,500	\$7,405	\$15,000	\$13,500
Capital Outlay:						
5650000 - Construction In Progress	3,025,627	97,344	41,150	13,692	6,196,290	6,098,946
Capital Outlay:	\$3,025,627	\$97,344	\$41,150	\$13,692	\$6,196,290	\$6,098,946
Transfers Out:						
5910001 - Tran Out-general Fund	41,345	22,185	22,185	22,185	61,225	39,040
Transfers Out:	\$41,345	\$22,185	\$22,185	\$22,185	\$61,225	\$39,040
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,948	3,948	0	12,704	8,756
5990020 - Reserve For Contingency	0	2,368	2,368	0	0	-2,368
Reserves - Operating:	\$0	\$6,316	\$6,316	\$0	\$12,704	\$6,388
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,090,593	1,879,343	0	0	-1,090,593
5990041 - Res For Capital - Designated	0	0	0	0	174,137	174,137
Reserves - Capital:	\$0	\$1,090,593	\$1,879,343	\$0	\$174,137	-\$916,456
TOTAL EXPENDITURES:	\$3,081,795	\$1,217,938	\$1,969,494	\$43,282	\$6,459,356	\$5,241,418

FUND 178 – PARKS IMPACT FEE FUND

TRENDS & ISSUES

The Parks Impact Fee fund accounts for revenues and appropriations realized from growth related impact fees that the County currently levies on developments affecting the County's park system. The use of these monies is restricted to the costs of growth necessitated capital improvements from parks and recreational facilities. The Parks Impact Fee Ordinance and program was revised in FY19 which resulted in an increase in the fees and a redesign of the program. The most significant revision resulted in a change from a countywide and five zones to three districts to aid in the management, oversight and success of the program.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures decreased due to adjustments to Other Contractual Services related to merchant transaction fees.**
- **Capital Outlay increased due to the inclusion of the following projects in the correct Impact Fee District: Campbell City Park/Community Center, East 192 CRA Parks, Marydia Community Center, 65th Infantry Veterans Park, Archie Gordon Memorial Park, and Hanover Lakes Project.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves – Capital increased due to the adjustment to Fund Balance as well as designating funds for future Parks Property Purchase.**

REVENUES

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY20 reflects an increase over the FY19 Adopted Budget.

Changes between the Recommended and Tentative Budgets are as follows:

- **Permits, Fees & Special Assessments were reevaluated and funds appropriated into the correct Impact Fee District in accordance with the updated program which resulted in an increase in projected Impact Fees revenue.**
- **Miscellaneous Revenues were reevaluated which resulted in a decrease.**
- **Fund Balance projections were reevaluated which resulted in an increase.**

178-PARKS IMPACT FEE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 2,459,944	\$ 3,486,791	\$ 5,513,296	\$ 2,026,505	\$ 3,053,352
Charges For Services	\$ 664	\$ 0	\$ 0	\$ 0	\$(664)
Miscellaneous Revenues	\$ 0	\$ 100,000	\$ 0	\$(100,000)	\$ 0
Less 5% Statutory Reduction	\$(123,031)	\$(179,340)	\$(275,665)	\$(96,325)	\$(152,634)
Subtotal:	\$ 2,337,577	\$ 3,407,451	\$ 5,237,631	\$ 1,830,180	\$ 2,900,054
Fund Balance	\$ 6,257,709	\$ 3,683,901	\$ 6,497,783	\$ 2,813,882	\$ 240,074
REVENUES TOTAL:	\$ 8,595,286	\$ 7,091,352	\$ 11,735,414	\$ 4,644,062	\$ 3,140,128
EXPENDITURES:					
Operating Expenses	\$ 8,100	\$ 8,100	\$ 6,000	\$(2,100)	\$(2,100)
Capital Outlay	\$ 5,414,631	\$ 272,790	\$ 2,922,790	\$ 2,650,000	\$(2,491,841)
Subtotal:	\$ 5,422,731	\$ 280,890	\$ 2,928,790	\$ 2,647,900	\$(2,493,941)
Transfers Out	\$ 130,580	\$ 135,751	\$ 59,247	\$(76,504)	\$(71,333)
Reserves - Capital	\$ 3,041,975	\$ 6,674,711	\$ 8,747,377	\$ 2,072,666	\$ 5,705,402
EXPENDITURES TOTAL:	\$ 8,595,286	\$ 7,091,352	\$ 11,735,414	\$ 4,644,062	\$ 3,140,128

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 178 - PARKS IMPACT FEE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	74,758	0	36,206	8,206	0	0
5310006 - Legal Fees	0	0	0	1,350	0	0
5340000 - Other Contractual Services	2,080	8,100	8,100	5,847	6,000	-2,100
5490500 - Reimbursement Of Py Revenue	0	0	0	7,469	0	0
Operating Expenses:	\$76,838	\$8,100	\$44,306	\$22,872	\$6,000	-\$2,100
Capital Outlay:						
5650000 - Construction In Progress	2,709,298	5,414,631	5,271,579	482,926	2,922,790	-2,491,841
Capital Outlay:	\$2,709,298	\$5,414,631	\$5,271,579	\$482,926	\$2,922,790	-\$2,491,841
Transfers Out:						
5910001 - Tran Out-general Fund	136,235	130,580	130,580	130,580	59,247	-71,333
Transfers Out:	\$136,235	\$130,580	\$130,580	\$130,580	\$59,247	-\$71,333
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	3,041,975	3,655,901	0	7,746,247	4,704,272
5990041 - Res For Capital - Designated	0	0	0	0	1,001,130	1,001,130
Reserves - Capital:	\$0	\$3,041,975	\$3,655,901	\$0	\$8,747,377	\$5,705,402
TOTAL EXPENDITURES:	\$2,922,370	\$8,595,286	\$9,102,366	\$636,378	\$11,735,414	\$3,140,128

FUND 180 – INMATE WELFARE FUND

TRENDS & ISSUES

In accordance with Florida Statute 951.23(9), a commissary may be operated in a detention facility. Revenues to the County are deposited into the Inmate Welfare Fund and funding can only be used for programs or items that benefit the welfare of the inmates. The purpose of the Inmate Welfare Fund is to provide a jail ministry program, recreational equipment, supplies, GED tests and research materials to those requiring detention or supervision in Osceola County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures decreased slightly due to adjustments to Property and Liability Insurances and associated Overhead.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy.**

REVENUES

The County contracts with Keefe Commissary Network, LLC to provide inmate commissary services. As part of this agreement, 37% of the sales generated are deposited in the Inmate Welfare Fund. Other revenues are received from inmate phone fees, charges for printing services, interest and Fund Balance. Revenues are projected to increase slightly for FY20.

There was no changes between the Recommended and Tentative Budgets.

180-INMATE WELFARE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 74,281	\$ 102,476	\$ 102,476	\$ 0	\$ 28,195
Miscellaneous Revenues	\$ 872,733	\$ 759,204	\$ 759,204	\$ 0	\$(113,529)
<u>Less 5% Statutory Reduction</u>	<u>\$(3,797)</u>	<u>\$(6,160)</u>	<u>\$(6,160)</u>	<u>\$ 0</u>	<u>\$(2,363)</u>
Subtotal:	\$ 943,217	\$ 855,520	\$ 855,520	\$ 0	\$(87,697)
Fund Balance	\$ 914,528	\$ 1,006,592	\$ 1,006,592	\$ 0	\$ 92,064
REVENUES TOTAL:	\$ 1,857,745	\$ 1,862,112	\$ 1,862,112	\$ 0	\$ 4,367
EXPENDITURES:					
Personal Services	\$ 0	\$ 133,240	\$ 133,240	\$ 0	\$ 133,240
Operating Expenses	\$ 674,180	\$ 741,099	\$ 741,117	\$ 18	\$ 66,937
<u>Capital Outlay</u>	<u>\$ 51,100</u>	<u>\$ 201,100</u>	<u>\$ 201,100</u>	<u>\$ 0</u>	<u>\$ 150,000</u>
Subtotal:	\$ 725,280	\$ 1,075,439	\$ 1,075,457	\$ 18	\$ 350,177
Transfers Out	\$ 28,494	\$ 28,494	\$ 37,342	\$ 8,848	\$ 8,848
Reserves - Operating	\$ 150,754	\$ 80,475	\$ 80,475	\$ 0	\$(70,279)
<u>Reserves - Stability</u>	<u>\$ 953,217</u>	<u>\$ 677,704</u>	<u>\$ 668,838</u>	<u>\$(8,866)</u>	<u>\$(284,379)</u>
EXPENDITURES TOTAL:	\$ 1,857,745	\$ 1,862,112	\$ 1,862,112	\$ 0	\$ 4,367

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 180 - INMATE WELFARE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	0	54,688	47,130	83,854	83,854
5130001 - Vacancy Factor	0	0	-956	0	-1,642	-1,642
5140000 - Overtime	0	0	0	7,679	10,000	10,000
5160000 - Compensated Annual Leave	0	0	0	1,780	0	0
5170000 - Compensated Sick Leave	0	0	0	1,189	0	0
5210000 - Fica Taxes	0	0	4,184	4,092	7,180	7,180
5220000 - Retirement Contributions	0	0	4,517	4,802	7,949	7,949
5230000 - Health Insurance	0	0	12,859	11,870	21,590	21,590
5231000 - Life Insurance	0	0	62	55	88	88
5232000 - Dental Insurance	0	0	386	353	630	630
5233000 - Lt Disability Insurance	0	0	90	80	155	155
5233100 - St Disability Insurance	0	0	167	145	206	206
5240000 - Workers' Compensation	0	0	2,319	2,341	3,230	3,230
Personal Services:	\$0	\$0	\$78,316	\$81,517	\$133,240	\$133,240
Operating Expenses:						
5310000 - Professional Services	43,764	118,964	118,964	36,564	118,964	0
5340000 - Other Contractual Services	135,173	247,403	247,403	137,927	307,403	60,000
5430000 - Utility Services	1,041	1,132	1,132	978	1,174	42
5440000 - Rentals And Leases	20,580	20,630	20,630	35,574	21,288	658
5450000 - Insurance	0	0	0	0	233	233
5460000 - Repair & Maintenance Svcs	16,434	44,620	44,620	9,433	36,280	-8,340
5490501 - OH-Workers' Compensation	0	0	0	0	514	514
5490502 - OH-Property & Liability Insurance	0	0	0	0	42	42
5490503 - OH-Dental Insurance	0	0	0	0	134	134
5490504 - OH-Health Insurance	0	0	0	0	498	498
5490505 - OH-Life/AD&D, STD, LTD	0	0	0	0	156	156
5500000 - Training	0	2,000	2,000	0	0	-2,000
5511000 - Office Supplies	258	6,000	6,000	878	6,000	0
5512000 - Office Equipment	0	31,000	31,000	5,671	31,000	0
5520000 - Operating Supplies	80,327	176,931	176,931	92,710	191,931	15,000
5520020 - Computer Hardware, Non-Capital	943	0	0	5,650	0	0
5540000 - Books,pubs,subs & Memberships	7,417	25,500	25,500	11,731	25,500	0
Operating Expenses:	\$305,937	\$674,180	\$674,180	\$337,116	\$741,117	\$66,937
Capital Outlay:						
5620000 - Buildings	0	0	0	0	150,000	150,000
5640000 - Machinery & Equipment	10,116	50,000	50,000	0	48,900	-1,100
5640020 - Computer Hardware, Capital	0	1,100	1,100	0	2,200	1,100
Capital Outlay:	\$10,116	\$51,100	\$51,100	\$0	\$201,100	\$150,000
Transfers Out:						
5910001 - Tran Out-general Fund	34,177	28,494	28,494	28,494	37,342	8,848
Transfers Out:	\$34,177	\$28,494	\$28,494	\$28,494	\$37,342	\$8,848
Reserves - Operating:						
5990020 - Reserve For Contingency	0	150,754	72,438	0	80,475	-70,279
Reserves - Operating:	\$0	\$150,754	\$72,438	\$0	\$80,475	-\$70,279
Reserves - Stability:						

FUND 180 - INMATE WELFARE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Stability:						
5990080 - Reserve For Stability	0	953,217	1,241,087	0	668,838	-284,379
Reserves - Stability:	\$0	\$953,217	\$1,241,087	\$0	\$668,838	-\$284,379
TOTAL EXPENDITURES:	\$350,230	\$1,857,745	\$2,145,615	\$447,127	\$1,862,112	\$4,367

FUND 182 –ROAD IMPACT FEE ZONE 2

TRENDS & ISSUES
The Transportation Impact Fee Zone 2 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone’s transportation system.

REVENUES
This Fund has no revenue.

***This Fund is being included for historical purposes only as there were actuals in prior years.**

182 - ROAD IMPACT FEE ZONE 2					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 182 –ROAD IMPACT FEE ZONE 2 FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910244 - Tran Out Fund 244	38	0	0	0	0	0
Transfers Out:	\$38	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$38	\$0	\$0	\$0	\$0	\$0

FUND 183 –ROAD IMPACT ZONE 3

TRENDS & ISSUES

The Transportation Impact Fee Zone 3 Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system.
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REVENUES

This Fund has no revenue.

***This Fund is being included for historical purposes only as there were actuals in prior years.**

183 - ROAD IMPACT ZONE 3					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 183 –ROAD IMPACT ZONE 3 FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910244 - Tran Out Fund 244	189	0	0	0	0	0
Transfers Out:	\$189	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$189	\$0	\$0	\$0	\$0	\$0

FUND 184 – ROAD IMPACT FEE ZONE 4

TRENDS & ISSUES

The Fund was established to account for revenues and appropriations realized from impact fees levied on developments affecting this zone's transportation system. This is essentially an inactive Fund as it is from the old Transportation Impact Fee program.

REVENUES

The only revenue sources is Fund Balance for ongoing capital projects.

***This Fund is being included for Historical purposes only as there were actuals in prior years.**

184-ROAD IMPACT FEE ZONE 4 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Fund Balance	\$ 4,548	\$ 0	\$ 0	\$ 0	\$(4,548)
REVENUES TOTAL:	\$ 4,548	\$ 0	\$ 0	\$ 0	\$(4,548)
EXPENDITURES:					
Capital Outlay	\$ 4,548	\$ 0	\$ 0	\$ 0	\$(4,548)
Subtotal:	\$ 4,548	\$ 0	\$ 0	\$ 0	\$(4,548)
EXPENDITURES TOTAL:	\$ 4,548	\$ 0	\$ 0	\$ 0	\$(4,548)

* This Summary Report is being included for Historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 184 – ROAD IMPACT FEE ZONE 4 FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	21,150	4,548	0	0	0	-4,548
Capital Outlay:	\$21,150	\$4,548	\$0	\$0	\$0	-\$4,548
Transfers Out:						
5910244 - Tran Out Fund 244	409	0	17,926	17,926	0	0
Transfers Out:	\$409	\$0	\$17,926	\$17,926	\$0	\$0
TOTAL EXPENDITURES:	\$21,559	\$4,548	\$17,926	\$17,926	\$0	-\$4,548

FUND 187 – TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

TRENDS & ISSUES

The Transportation Impact Fee – Poinciana Overlay Fund accounts for revenues and appropriations realized from the impact fees levied on developments affecting the County’s transportation system in the Poinciana area. This funding was repealed per Ordinance 12-31; as indicated in the Repeal Ordinance any remaining balances are to be applied to widening Marigold Avenue from a 2-lane to a 4-lane corridor. This Fund is only being included for historical purposes.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The only revenue sources is Fund Balance for ongoing capital projects.

There was no changes between the Recommended and Tentative Budgets.

187-ROAD IMPACT FEE POINCIANA OVERLAY SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 1,163	\$ 0	\$ 0	\$ 0	\$(1,163)
Less 5% Statutory Reduction	\$(58)	\$ 0	\$ 0	\$ 0	\$ 58
Subtotal:	\$ 1,105	\$ 0	\$ 0	\$ 0	\$(1,105)
Fund Balance	\$ 434,413	\$ 468,624	\$ 468,624	\$ 0	\$ 34,211
REVENUES TOTAL:	\$ 435,518	\$ 468,624	\$ 468,624	\$ 0	\$ 33,106
EXPENDITURES:					
Reserves - Capital	\$ 435,518	\$ 468,624	\$ 468,624	\$ 0	\$ 33,106
EXPENDITURES TOTAL:	\$ 435,518	\$ 468,624	\$ 468,624	\$ 0	\$ 33,106

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 187 – TRANSPORTATION IMPACT FEE POINCIANA OVERLAY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Capital:						
5990041 - Res For Capital - Designated	0	435,518	463,762	0	468,624	33,106
Reserves - Capital:	\$0	\$435,518	\$463,762	\$0	\$468,624	\$33,106
TOTAL EXPENDITURES:	\$0	\$435,518	\$463,762	\$0	\$468,624	\$33,106

FUND 189 – SECOND LOCAL OPTION FUEL FUND

TRENDS & ISSUES

The Second Local Option Fuel Tax Fund includes reserves from a 5 cent tax per gallon on motor fuel.

Changes between the Recommended and Tentative Budgets included:

- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Budget policy.**

REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY20, revenues are based on internal projection which will be reviewed again when the Department of Revenue projection is released. Other sources of revenue include interest and Fund Balance.

Changes between Recommended and Tentative Budgets included:

- **Revenue was reevaluated which resulted in an increase in Other Taxes**

189 - SECOND LOCAL OPTION FUEL TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 8,509,646	\$ 8,599,310	\$ 8,649,482	\$ 50,172	\$ 139,836
Miscellaneous Revenues	\$ 15,707	\$ 80,566	\$ 80,566	\$ 0	\$ 64,859
Less 5% Statutory Reduction	\$(426,268)	\$(433,994)	\$(436,502)	\$(2,508)	\$(10,234)
Subtotal:	\$ 8,099,085	\$ 8,245,882	\$ 8,293,546	\$ 47,664	\$ 194,461
Fund Balance	\$ 8,298,311	\$ 4,429,514	\$ 4,429,514	\$ 0	\$(3,868,797)
REVENUES TOTAL:	\$ 16,397,396	\$ 12,675,396	\$ 12,723,060	\$ 47,664	\$(3,674,336)
EXPENDITURES:					
Operating Expenses	\$ 10,628,145	\$ 12,186,577	\$ 12,186,577	\$ 0	\$ 1,558,432
Capital Outlay	\$ 2,771,538	\$ 0	\$ 0	\$ 0	\$(2,771,538)
Subtotal:	\$ 13,399,683	\$ 12,186,577	\$ 12,186,577	\$ 0	\$(1,213,106)
Transfers Out	\$ 23,115	\$ 24,040	\$ 9,179	\$(14,861)	\$(13,936)
Reserves - Operating	\$ 1,062,815	\$ 464,779	\$ 527,304	\$ 62,525	\$(535,511)
Reserves - Capital	\$ 1,911,783	\$ 0	\$ 0	\$ 0	\$(1,911,783)
EXPENDITURES TOTAL:	\$ 16,397,396	\$ 12,675,396	\$ 12,723,060	\$ 47,664	\$(3,674,336)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 189 - SECOND LOCAL OPTION FUEL TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5340005 - LYNX	7,368,639	7,626,542	7,626,542	7,626,542	9,186,577	1,560,035
5450000 - Insurance	0	1,344	1,344	1,344	0	-1,344
5460007 - R&M Road Milling and Resurfacing	1,695,922	3,000,000	3,000,000	1,428,870	3,000,000	0
5490502 - OH-Property & Liability Insurance	0	259	259	259	0	-259
Operating Expenses:	\$9,064,561	\$10,628,145	\$10,628,145	\$9,057,015	\$12,186,577	\$1,558,432
Capital Outlay:						
5650000 - Construction In Progress	0	2,771,538	2,771,538	0	0	-2,771,538
Capital Outlay:	\$0	\$2,771,538	\$2,771,538	\$0	\$0	-\$2,771,538
Transfers Out:						
5910001 - Tran Out-general Fund	0	23,115	23,115	23,115	9,179	-13,936
Transfers Out:	\$0	\$23,115	\$23,115	\$23,115	\$9,179	-\$13,936
Reserves - Operating:						
5990020 - Reserve For Contingency	0	1,062,815	1,062,815	0	527,304	-535,511
Reserves - Operating:	\$0	\$1,062,815	\$1,062,815	\$0	\$527,304	-\$535,511
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	1,911,783	1,911,783	0	0	-1,911,783
Reserves - Capital:	\$0	\$1,911,783	\$1,911,783	\$0	\$0	-\$1,911,783
Reserves - Assigned:						
5990060 - Reserves Assigned	0	0	883,239	0	0	0
Reserves - Assigned:	\$0	\$0	\$883,239	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$9,064,561	\$16,397,396	\$17,280,635	\$9,080,130	\$12,723,060	-\$3,674,336

DEBT SERVICE FUNDS

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FUND 201 – DEBT SERVICES LIMITED G.O. REFUNDING BONDS, SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of a portion of the outstanding Limited General Obligation Bonds, Series 2006 \$8,600,000 (Fund 234). This bond will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources utilize Ad Valorem funding to provide funds for the debt service expenses.

There were no changes between the Recommended and Tentative Budgets.

201-LIMITED GO REFUNDING BONDS, SERIES 2015 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 1,231,866	\$ 1,218,811	\$ 1,218,811	\$ 0	\$(13,055)
<u>Less 5% Statutory Reduction</u>	<u>\$(61,593)</u>	<u>\$(60,941)</u>	<u>\$(60,941)</u>	<u>\$ 0</u>	<u>\$ 652</u>
Subtotal:	\$ 1,170,273	\$ 1,157,870	\$ 1,157,870	\$ 0	\$(12,403)
<u>Fund Balance</u>	<u>\$ 1,040,181</u>	<u>\$ 1,058,037</u>	<u>\$ 1,058,037</u>	<u>\$ 0</u>	<u>\$ 17,856</u>
REVENUES TOTAL:	<u>\$ 2,210,454</u>	<u>\$ 2,215,907</u>	<u>\$ 2,215,907</u>	<u>\$ 0</u>	<u>\$ 5,453</u>
EXPENDITURES:					
Operating Expenses	\$ 24,596	\$ 24,376	\$ 24,376	\$ 0	\$(220)
<u>Debt Service</u>	<u>\$ 1,127,821</u>	<u>\$ 1,126,310</u>	<u>\$ 1,126,310</u>	<u>\$ 0</u>	<u>\$(1,511)</u>
Subtotal:	\$ 1,152,417	\$ 1,150,686	\$ 1,150,686	\$ 0	\$(1,731)
<u>Reserves - Debt</u>	<u>\$ 1,058,037</u>	<u>\$ 1,065,221</u>	<u>\$ 1,065,221</u>	<u>\$ 0</u>	<u>\$ 7,184</u>
EXPENDITURES TOTAL:	<u>\$ 2,210,454</u>	<u>\$ 2,215,907</u>	<u>\$ 2,215,907</u>	<u>\$ 0</u>	<u>\$ 5,453</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 201-LIMITED GO REFUNDING BONDS, SERIES 2015

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	22,140	24,596	24,596	5,078	24,376	-220
Operating Expenses:	\$22,140	\$24,596	\$24,596	\$5,078	\$24,376	-\$220
Debt Service:						
5710000 - Principal	110,000	955,000	955,000	955,000	975,000	20,000
5720000 - Interest	174,782	172,821	172,826	172,821	151,310	-21,511
Debt Service:	\$284,782	\$1,127,821	\$1,127,826	\$1,127,821	\$1,126,310	-\$1,511
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,058,037	1,058,037	0	1,065,221	7,184
5990034 - Bond Reserves - Other	0	0	17,089	0	0	0
Reserves - Debt:	\$0	\$1,058,037	\$1,075,126	\$0	\$1,065,221	\$7,184
TOTAL EXPENDITURES:	\$306,922	\$2,210,454	\$2,227,548	\$1,132,899	\$2,215,907	\$5,453

FUND 202 – DEBT SERVICE SALES TAX REVENUE BONDS 2009

TRENDS & ISSUES

This Fund was established in FY09 to account for the payment of principal, interest and other debt service costs for the Sales Tax Revenue Bonds, Series 2009 for \$48,735,000. This bond was issued to provide funds to: finance costs of acquisition, construction and improvement of various properties and facilities of the County; and the acquisition of approximately 400 acres of right-of-way and storm water management ponds for the purpose of extending and improving the County's transportation system through six major development of regional impact projects in east Osceola County, bordering Lake Tohopekaliga.

REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

202-D/S SALES TAX REV 2009 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Fund Balance	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
REVENUES TOTAL:	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
Subtotal:	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)
EXPENDITURES TOTAL:	\$ 1,181,750	\$ 0	\$ 0	\$ 0	\$(1,181,750)

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 202-D/S SALES TAX REV 2009 SUMMARY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	1,110,000	1,160,000	1,160,000	1,160,000	0	-1,160,000
5720000 - Interest	69,075	21,750	21,750	21,750	0	-21,750
Debt Service:	\$1,179,075	\$1,181,750	\$1,181,750	\$1,181,750	\$0	-\$1,181,750
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	10,825	0	0	0	0	0
Transfers Out:	\$10,825	\$0	\$0	\$0	\$0	\$0
Reserves - Debt:						
5990034 - Bond Reserves - Other	0	0	4,497	0	0	0
Reserves - Debt:	\$0	\$0	\$4,497	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$1,189,900	\$1,181,750	\$1,186,247	\$1,181,750	\$0	-\$1,181,750

FUND 204 – DEBT SERVICE TAXABLE 5TH CENT REVENUE BOND SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the Taxable Tourist Development Tax (5th Cent) Revenue Bonds, Series 2012. This bond was issued to provide funds to finance costs of construction and pre-paid rent for the RIDA Convention Center. This Fund was partially refunded as approved by the Board and in accordance with the bond documents. This bond will sunset in October 2045.

The changes between the Recommended and Tentative Budgets include the following:

- **Transfers Out to the refunding Bond (Fund 247-DS TDT Refunding Bonds 2019) decreased to offset the Fund Balance reduction.**

REVENUES

The primary funding source is Fund Balance.

The changes between the Recommended and Tentative Budgets include the following:

- **Fund Balance was reviewed and revised which resulted in a reduction.**

204-TDT TAX BONDS SERIES 2012 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 340,000	\$ 0	\$ 0	\$ 0	\$(340,000)
Miscellaneous Revenues	\$ 11,000	\$ 0	\$ 0	\$ 0	\$(11,000)
Less 5% Statutory Reduction	\$(17,550)	\$ 0	\$ 0	\$ 0	\$ 17,550
Subtotal:	\$ 333,450	\$ 0	\$ 0	\$ 0	\$(333,450)
Transfers In	\$ 594,775	\$ 0	\$ 0	\$ 0	\$(594,775)
Fund Balance	\$ 1,519,986	\$ 1,519,993	\$ 1,192,031	\$(327,962)	\$(327,955)
REVENUES TOTAL:	\$ 2,448,211	\$ 1,519,993	\$ 1,192,031	\$(327,962)	\$(1,256,180)
<u>EXPENDITURES:</u>					
Debt Service	\$ 928,218	\$ 272,300	\$ 272,300	\$ 0	\$(655,918)
Subtotal:	\$ 928,218	\$ 272,300	\$ 272,300	\$ 0	\$(655,918)
Transfers Out	\$ 0	\$ 981,643	\$ 653,681	\$(327,962)	\$ 653,681
Reserves - Debt	\$ 1,519,993	\$ 266,050	\$ 266,050	\$ 0	\$(1,253,943)
EXPENDITURES TOTAL:	\$ 2,448,211	\$ 1,519,993	\$ 1,192,031	\$(327,962)	\$(1,256,180)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 204-TDT TAX BONDS SERIES 2012

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	225,000	235,000	235,000	235,000	240,000	5,000
5720000 - Interest	702,993	693,218	693,218	693,218	32,300	-660,918
5731000 - Debt Issuance Costs	0	0	0	326,671	0	0
5740000 - Pmt Refunded Bond Escrow Agent	0	0	0	11,289,158	0	0
Debt Service:	\$927,993	\$928,218	\$928,218	\$12,544,047	\$272,300	-\$655,918
Transfers Out:						
5910247 - Tran Out - 247	0	0	0	0	653,681	653,681
Transfers Out:	\$0	\$0	\$0	\$0	\$653,681	\$653,681
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	584,112	584,112	0	266,050	-318,062
5990033 - Res For Debt - Bond Covenant	0	935,881	935,881	0	0	-935,881
5990034 - Bond Reserves - Other	0	0	195,207	0	0	0
Reserves - Debt:	\$0	\$1,519,993	\$1,715,200	\$0	\$266,050	-\$1,253,943
TOTAL EXPENDITURES:	\$927,993	\$2,448,211	\$2,643,418	\$12,544,047	\$1,192,031	-\$1,256,180

FUND 210 – DEBT SERVICE WEST 192 IIC FUND

TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for principal, interest and other debt service expenses related to the \$4,415,000 West 192 Redevelopment Area Municipal Service Benefit Unit (MSBU) Special Assessment Bonds, Series 2003. This Bond was issued to provide funds to complete installation of roadway landscaping and street lighting, pedestrian pathways and crosswalks, roadway signage and transit facilities in the Phase IIC Benefit area. The Series 2003 revenue bonds will sunset in November 2033.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY20 are Special Assessments, Fund Balance and Interest.

There were no changes between the Recommended and Tentative Budgets.

210-W 192 PHASE IIC SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Permits, Fees & Special Assessments	\$ 340,856	\$ 339,375	\$ 339,375	\$ 0	\$(1,481)
Miscellaneous Revenues	\$ 4,500	\$ 4,500	\$ 4,500	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(17,268)</u>	<u>\$(17,194)</u>	<u>\$(17,194)</u>	<u>\$ 0</u>	<u>\$ 74</u>
Subtotal:	\$ 328,088	\$ 326,681	\$ 326,681	\$ 0	\$(1,407)
<u>Fund Balance</u>	<u>\$ 421,082</u>	<u>\$ 424,207</u>	<u>\$ 424,207</u>	<u>\$ 0</u>	<u>\$ 3,125</u>
REVENUES TOTAL:	<u>\$ 749,170</u>	<u>\$ 750,888</u>	<u>\$ 750,888</u>	<u>\$ 0</u>	<u>\$ 1,718</u>
<u>EXPENDITURES:</u>					
<u>Debt Service</u>	<u>\$ 324,963</u>	<u>\$ 354,400</u>	<u>\$ 354,400</u>	<u>\$ 0</u>	<u>\$ 29,437</u>
Subtotal:	\$ 324,963	\$ 354,400	\$ 354,400	\$ 0	\$ 29,437
<u>Reserves - Debt</u>	<u>\$ 424,207</u>	<u>\$ 396,488</u>	<u>\$ 396,488</u>	<u>\$ 0</u>	<u>\$(27,719)</u>
EXPENDITURES TOTAL:	<u>\$ 749,170</u>	<u>\$ 750,888</u>	<u>\$ 750,888</u>	<u>\$ 0</u>	<u>\$ 1,718</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 210-W 192 PHASE IIC

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	75,000	75,000	75,000	65,000	70,000	-5,000
5710001 - Princ. Early Redemption	265,000	150,000	150,000	150,000	210,000	60,000
5720000 - Interest	102,213	98,463	98,463	84,413	72,900	-25,563
5730000 - Other Debt Service Costs	1,050	1,500	1,500	750	1,500	0
Debt Service:	\$443,263	\$324,963	\$324,963	\$300,163	\$354,400	\$29,437
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	128,294	128,294	0	100,575	-27,719
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
5990034 - Bond Reserves - Other	0	0	24,996	0	0	0
Reserves - Debt:	\$0	\$424,207	\$449,203	\$0	\$396,488	-\$27,719
TOTAL EXPENDITURES:	\$443,263	\$749,170	\$774,166	\$300,163	\$750,888	\$1,718

FUND 211 – DEBT SERVICE SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This Fund was established in FY15 to account for principal, interest and other debt service expenses related to the \$67,500,000 for the Sales Tax Revenue Bonds, Series 2015A. This bond was issued to provide funds to construct and equip the Florida Advanced Manufacturing and Research Center, now known as the Center for Neovation. The Series 2015A Revenue Bonds will sunset in 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The funding sources for FY20 are a transfer in from the General Fund, Fund Balance and Interest.

There were no changes between the Recommended and Tentative Budgets.

211 - SALES TAX REVENUE BONDS SERIES 2015A SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 5,664	\$ 5,736	\$ 5,736	\$ 0	\$ 72
<u>Less 5% Statutory Reduction</u>	<u>\$(283)</u>	<u>\$(287)</u>	<u>\$(287)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 5,381	\$ 5,449	\$ 5,449	\$ 0	\$ 68
Transfers In	\$ 3,333,927	\$ 3,354,609	\$ 3,354,609	\$ 0	\$ 20,682
<u>Fund Balance</u>	<u>\$ 1,888,135</u>	<u>\$ 1,911,885</u>	<u>\$ 1,911,885</u>	<u>\$ 0</u>	<u>\$ 23,750</u>
REVENUES TOTAL:	<u>\$ 5,227,443</u>	<u>\$ 5,271,943</u>	<u>\$ 5,271,943</u>	<u>\$ 0</u>	<u>\$ 44,500</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,315,558</u>	<u>\$ 3,327,183</u>	<u>\$ 3,327,183</u>	<u>\$ 0</u>	<u>\$ 11,625</u>
Subtotal:	\$ 3,315,558	\$ 3,327,183	\$ 3,327,183	\$ 0	\$ 11,625
<u>Reserves - Debt</u>	<u>\$ 1,911,885</u>	<u>\$ 1,944,760</u>	<u>\$ 1,944,760</u>	<u>\$ 0</u>	<u>\$ 32,875</u>
EXPENDITURES TOTAL:	<u>\$ 5,227,443</u>	<u>\$ 5,271,943</u>	<u>\$ 5,271,943</u>	<u>\$ 0</u>	<u>\$ 44,500</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 211 - SALES TAX REVENUE BONDS SERIES 2015A

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	450,000	450,000	450,000	485,000	35,000
5720000 - Interest	2,876,269	2,865,019	2,865,019	2,865,019	2,841,644	-23,375
5730000 - Other Debt Service Costs	539	539	539	539	539	0
Debt Service:	\$2,876,808	\$3,315,558	\$3,315,558	\$3,315,558	\$3,327,183	\$11,625
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,911,885	1,911,885	0	1,944,760	32,875
5990034 - Bond Reserves - Other	0	0	216	0	0	0
Reserves - Debt:	\$0	\$1,911,885	\$1,912,101	\$0	\$1,944,760	\$32,875
TOTAL EXPENDITURES:	\$2,876,808	\$5,227,443	\$5,227,659	\$3,315,558	\$5,271,943	\$44,500

FUND 234 – LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

TRENDS & ISSUES

This Fund accounted for the principal, interest and other debt service expenses related to the \$15,295,000, Save Osceola General Obligation Bonds and were originally issued to purchase environmentally significant lands pursuant to Ordinance No. 04-28. However, in FY16 the Board passed the LTD G.O. refunding Bonds, Series 2015 to advance refund \$8,600,000 of the balance of this bond.

REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

234-LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 234-LTD G.O. BONDS SERIES 2006 ENVIRONMENTAL LANDS

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	810,000	0	0	0	0	0
5720000 - Interest	17,010	0	0	0	0	0
Debt Service:	\$827,010	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910125 - Tran Out-env Land Maintenance	32,631	0	0	0	0	0
5910201 - Tran Out - LTD GO Bond Series 2015	0	0	5,294	5,294	0	0
Transfers Out:	\$32,631	\$0	\$5,294	\$5,294	\$0	\$0
TOTAL EXPENDITURES:	\$859,641	\$0	\$5,294	\$5,294	\$0	\$0

FUND 235 – INFRA SALES SURTAX SERIES 2007

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$75,000,000 Infrastructure Sales Surtax Series 2007 bonds which were issued to provide funding for a portion of the cost of acquisition, construction, and equipping of certain transportation improvements. Funds also support the financing of park facilities, public safety facilities, other governmental facilities and capital equipment, as well as construction of the County owned and operated agriculture center. This bond was partially refunded as approved by the Board and in accordance with the bond documents.

REVENUES

This Fund has no revenue.

* This Fund is being included for historical purposes only as there were actuals in prior years.

235 - INFRA SALES SURTAX SERIES 2007

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 235-INFRA SALES SURTAX SERIES 2007

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	4,005,000	0	0	0	0	0
5720000 - Interest	99,625	0	0	0	0	0
Debt Service:	\$4,104,625	\$0	\$0	\$0	\$0	\$0
Transfers Out:						
5910244 - Tran Out Fund 244	222,469	0	600	600	0	0
Transfers Out:	\$222,469	\$0	\$600	\$600	\$0	\$0
TOTAL EXPENDITURES:	\$4,327,094	\$0	\$600	\$600	\$0	\$0

FUND 236 – CAPITAL IMPROVEMENT REVENUE BONDS SERIES 2009 FUND

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses related to the \$132,250,000 Capital Improvement Revenue Bonds issued in 2009. This Bond was established to fund various capital projects including road and ancillary projects, such as the Courthouse Square Parking Garage, Marydia Community Center, and the Sheriff's Training Facility. The final debt service payment for this bond issue is scheduled for October 2039.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 115 – Courthouse Facilities Fund (for a prorated share of debt service payments associated with the Parking Garage) and Fund 306 – Local Option Sales Tax Fund. Additional revenue is received from a Federal Subsidy on the Build America & Recovery Zone Economic Development Bonds, as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

236-CAPITAL IMPROVEMENT BOND SERIES 2009 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 2,054,013	\$ 2,069,456	\$ 2,069,456	\$ 0	\$ 15,443
Miscellaneous Revenues	\$ 43,916	\$ 44,396	\$ 44,396	\$ 0	\$ 480
<u>Less 5% Statutory Reduction</u>	<u>\$(2,196)</u>	<u>\$(2,220)</u>	<u>\$(2,220)</u>	<u>\$ 0</u>	<u>\$(24)</u>
Subtotal:	\$ 2,095,733	\$ 2,111,632	\$ 2,111,632	\$ 0	\$ 15,899
Transfers In	\$ 8,180,898	\$ 7,958,397	\$ 7,958,397	\$ 0	\$(222,501)
<u>Fund Balance</u>	<u>\$ 14,638,614</u>	<u>\$ 14,798,515</u>	<u>\$ 14,798,515</u>	<u>\$ 0</u>	<u>\$ 159,901</u>
REVENUES TOTAL:	<u>\$ 24,915,245</u>	<u>\$ 24,868,544</u>	<u>\$ 24,868,544</u>	<u>\$ 0</u>	<u>\$(46,701)</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 10,116,730</u>	<u>\$ 10,108,331</u>	<u>\$ 10,108,331</u>	<u>\$ 0</u>	<u>\$(8,399)</u>
Subtotal:	\$ 10,116,730	\$ 10,108,331	\$ 10,108,331	\$ 0	\$(8,399)
<u>Reserves - Debt</u>	<u>\$ 14,798,515</u>	<u>\$ 14,760,213</u>	<u>\$ 14,760,213</u>	<u>\$ 0</u>	<u>\$(38,302)</u>
EXPENDITURES TOTAL:	<u>\$ 24,915,245</u>	<u>\$ 24,868,544</u>	<u>\$ 24,868,544</u>	<u>\$ 0</u>	<u>\$(46,701)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 236-CAPITAL IMPROVEMENT BOND SERIES 2009

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	3,045,000	3,165,000	3,165,000	3,165,000	3,280,000	115,000
5720000 - Interest	7,067,380	6,950,905	6,950,905	6,950,905	6,827,505	-123,400
5730000 - Other Debt Service Costs	825	825	825	0	826	1
Debt Service:	\$10,113,205	\$10,116,730	\$10,116,730	\$10,115,905	\$10,108,331	-\$8,399
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	6,726,553	6,726,553	0	6,790,952	64,399
5990033 - Res For Debt - Bond Covenant	0	8,071,962	8,071,962	0	7,969,261	-102,701
5990034 - Bond Reserves - Other	0	0	181,561	0	0	0
Reserves - Debt:	\$0	\$14,798,515	\$14,980,076	\$0	\$14,760,213	-\$38,302
TOTAL EXPENDITURES:	\$10,113,205	\$24,915,245	\$25,096,806	\$10,115,905	\$24,868,544	-\$46,701

FUND 237 – SALES TAX REVENUE REFUNDING BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for principal, interest and other debt service expenses for the \$43,470,000 Series 2010 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 1999. This Bonds was issued to support the construction, expansion and improvement of the County's Courthouse and administrative facilities. This bond was refunded as approved by the Board and in accordance with the bond documents to make the final payment.

REVENUES

This Fund has no revenue.

* **This Fund is being included for historical purposes only as there were actuals in prior years.**

237 - SALES TAX REVENUE REFUNDING BONDS SERIES 2010

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

* This Summary Report is being included for historical purposes only as there were actuals in prior years.

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

FUND 237-SALES TAX REVENUE REFUNDING BONDS SERIES 2010

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910245 - Tran Out Sales Tax Rev Ref Bonds Se	1,166	0	0	0	0	0
5910315 - Tran Out-General Capital Outlay Fun	4,231,900	0	0	0	0	0
Transfers Out:	\$4,233,066	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$4,233,066	\$0	\$0	\$0	\$0	\$0

FUND 238 – G.O. BONDS SERIES 2010

TRENDS & ISSUES

This Fund accounts for the payment of principal, interest and other debt services costs related to the \$25,406,603, Save Osceola General Obligation Bonds Series 2010. These bonds were issued to provide funds for the SAVE Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. The bonds will sunset in October 2025.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Per Ordinance No. 06-25 as approved by voter referendum pursuant to Resolution No. 04-055R, the Environmental Lands Conservation Program utilizes dedicated ad valorem funding to provide funds for debt service expenses. Other revenue sources include Fund Balance and interest.

There were no changes between the Recommended and Tentative Budgets.

238-GO BONDS 2010 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Current Ad Valorem Taxes	\$ 2,232,679	\$ 2,226,878	\$ 2,226,878	\$ 0	\$(5,801)
Miscellaneous Revenues	\$ 10,000	\$ 10,000	\$ 10,000	\$ 0	\$ 0
<u>Less 5% Statutory Reduction</u>	<u>\$(112,134)</u>	<u>\$(111,844)</u>	<u>\$(111,844)</u>	<u>\$ 0</u>	<u>\$ 290</u>
Subtotal:	\$ 2,130,545	\$ 2,125,034	\$ 2,125,034	\$ 0	\$(5,511)
<u>Fund Balance</u>	<u>\$ 1,858,460</u>	<u>\$ 1,884,010</u>	<u>\$ 1,884,010</u>	<u>\$ 0</u>	<u>\$ 25,550</u>
REVENUES TOTAL:	<u>\$ 3,989,005</u>	<u>\$ 4,009,044</u>	<u>\$ 4,009,044</u>	<u>\$ 0</u>	<u>\$ 20,039</u>
EXPENDITURES:					
Operating Expenses	\$ 42,411	\$ 42,301	\$ 42,301	\$ 0	\$(110)
<u>Debt Service</u>	<u>\$ 2,062,584</u>	<u>\$ 2,062,934</u>	<u>\$ 2,062,934</u>	<u>\$ 0</u>	<u>\$ 350</u>
Subtotal:	\$ 2,104,995	\$ 2,105,235	\$ 2,105,235	\$ 0	\$ 240
<u>Reserves - Debt</u>	<u>\$ 1,884,010</u>	<u>\$ 1,903,809</u>	<u>\$ 1,903,809</u>	<u>\$ 0</u>	<u>\$ 19,799</u>
EXPENDITURES TOTAL:	<u>\$ 3,989,005</u>	<u>\$ 4,009,044</u>	<u>\$ 4,009,044</u>	<u>\$ 0</u>	<u>\$ 20,039</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 238-GO BONDS 2010

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5312000 - Tax Collector Fees	43,532	42,411	42,411	0	42,301	-110
Operating Expenses:	\$43,532	\$42,411	\$42,411	\$0	\$42,301	-\$110
Debt Service:						
5710000 - Principal	1,565,000	1,630,000	1,630,000	1,630,000	1,680,000	50,000
5720000 - Interest	488,219	432,469	432,469	432,469	382,819	-49,650
5730000 - Other Debt Service Costs	127	115	115	0	115	0
Debt Service:	\$2,053,345	\$2,062,584	\$2,062,584	\$2,062,469	\$2,062,934	\$350
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,884,010	1,884,010	0	1,903,809	19,799
5990034 - Bond Reserves - Other	0	0	106,863	0	0	0
Reserves - Debt:	\$0	\$1,884,010	\$1,990,873	\$0	\$1,903,809	\$19,799
TOTAL EXPENDITURES:	\$2,096,877	\$3,989,005	\$4,095,868	\$2,062,469	\$4,009,044	\$20,039

FUND 239 – INFRASTRUCTURE SALES TAX REV REFUNDING BONDS SERIES 2011

TRENDS & ISSUES

This Fund was established in FY12 to account for the payments of principal, interest and other debt service expenses for the \$29,500,000 Series 2011 Infrastructure Sales Surtax Refunding Bond, which will sunset in October 2022. This Bond was issued to refund the County's outstanding Infrastructure Sales Surtax Bonds, Series 2002.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

239-INFRA S TAX REV REFUNDING 2011 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Transfers In	\$ 3,772,425	\$ 3,765,925	\$ 3,765,925	\$ 0	\$(6,500)
Fund Balance	\$ 3,375,563	\$ 3,451,063	\$ 3,451,063	\$ 0	\$ 75,500
REVENUES TOTAL:	\$ 7,147,988	\$ 7,216,988	\$ 7,216,988	\$ 0	\$ 69,000
EXPENDITURES:					
Debt Service	\$ 3,696,925	\$ 3,694,175	\$ 3,694,175	\$ 0	\$(2,750)
Subtotal:	\$ 3,696,925	\$ 3,694,175	\$ 3,694,175	\$ 0	\$(2,750)
Reserves - Debt	\$ 3,451,063	\$ 3,522,813	\$ 3,522,813	\$ 0	\$ 71,750
EXPENDITURES TOTAL:	\$ 7,147,988	\$ 7,216,988	\$ 7,216,988	\$ 0	\$ 69,000

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 239-INFRA S TAX REV REFUNDING 2011

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,840,000	2,980,000	2,980,000	2,980,000	3,130,000	150,000
5720000 - Interest	860,875	716,625	716,625	716,625	563,875	-152,750
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$3,701,175	\$3,696,925	\$3,696,925	\$3,696,925	\$3,694,175	-\$2,750
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,451,063	3,451,063	0	3,522,813	71,750
5990034 - Bond Reserves - Other	0	0	1	0	0	0
Reserves - Debt:	\$0	\$3,451,063	\$3,451,064	\$0	\$3,522,813	\$71,750
TOTAL EXPENDITURES:	\$3,701,175	\$7,147,988	\$7,147,989	\$3,696,925	\$7,216,988	\$69,000

FUND 240 – TDT REVENUE REFUNDING BONDS SERIES 2012

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$74,790,000 Series 2012 TDT Revenue Refunding Bond. This bond was issued to refund the County's outstanding TDT Revenue Bonds, Series 2002A and will sunset in October 2034.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from Fund 104 – Tourist Development Tax Fund, Fund 105 – the 5th Cent Resort Tax Fund, as well as interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

240-TDT REF & IMP 2012 DEBT SVC SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 12,493	\$ 12,704	\$ 12,704	\$ 0	\$ 211
<u>Less 5% Statutory Reduction</u>	<u>\$(625)</u>	<u>\$(635)</u>	<u>\$(635)</u>	<u>\$ 0</u>	<u>\$(10)</u>
Subtotal:	\$ 11,868	\$ 12,069	\$ 12,069	\$ 0	\$ 201
Transfers In	\$ 5,538,014	\$ 5,536,813	\$ 5,536,813	\$ 0	\$(1,201)
<u>Fund Balance</u>	<u>\$ 4,164,291</u>	<u>\$ 4,234,791</u>	<u>\$ 4,234,791</u>	<u>\$ 0</u>	<u>\$ 70,500</u>
REVENUES TOTAL:	<u>\$ 9,714,173</u>	<u>\$ 9,783,673</u>	<u>\$ 9,783,673</u>	<u>\$ 0</u>	<u>\$ 69,500</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 5,479,382</u>	<u>\$ 5,476,882</u>	<u>\$ 5,476,882</u>	<u>\$ 0</u>	<u>\$(2,500)</u>
Subtotal:	\$ 5,479,382	\$ 5,476,882	\$ 5,476,882	\$ 0	\$(2,500)
<u>Reserves - Debt</u>	<u>\$ 4,234,791</u>	<u>\$ 4,306,791</u>	<u>\$ 4,306,791</u>	<u>\$ 0</u>	<u>\$ 72,000</u>
EXPENDITURES TOTAL:	<u>\$ 9,714,173</u>	<u>\$ 9,783,673</u>	<u>\$ 9,783,673</u>	<u>\$ 0</u>	<u>\$ 69,500</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 240-TDT REF & IMP 2012 DEBT SVC

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	2,645,000	2,780,000	2,780,000	2,780,000	2,920,000	140,000
5720000 - Interest	2,834,706	2,699,082	2,699,082	2,699,081	2,556,582	-142,500
5730000 - Other Debt Service Costs	300	300	300	300	300	0
Debt Service:	\$5,480,006	\$5,479,382	\$5,479,382	\$5,479,381	\$5,476,882	-\$2,500
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,234,791	4,234,791	0	4,306,791	72,000
5990034 - Bond Reserves - Other	0	0	615	0	0	0
Reserves - Debt:	\$0	\$4,234,791	\$4,235,406	\$0	\$4,306,791	\$72,000
TOTAL EXPENDITURES:	\$5,480,006	\$9,714,173	\$9,714,788	\$5,479,381	\$9,783,673	\$69,500

FUND 241 – DEBT SERVICES INFRASTRUCTURE SALES SURTAX SERIES 2015

TRENDS & ISSUES

This Fund was established in FY15 to account for the advance refunding of principal, interest and other debt service costs for the Infrastructure Sales Surtax Revenue Bonds, Series, 2007, \$27,000,000 (Fund 235). This bond will sunset in October 2045.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

241-INFRASTRUCTURE SALES SURTAX SERIES 2015 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 1,985	\$ 2,047	\$ 2,047	\$ 0	\$ 62
<u>Less 5% Statutory Reduction</u>	<u>\$(99)</u>	<u>\$(102)</u>	<u>\$(102)</u>	<u>\$ 0</u>	<u>\$(3)</u>
Subtotal:	\$ 1,886	\$ 1,945	\$ 1,945	\$ 0	\$ 59
Transfers In	\$ 977,982	\$ 5,218,719	\$ 5,218,719	\$ 0	\$ 4,240,737
<u>Fund Balance</u>	<u>\$ 661,716</u>	<u>\$ 682,368</u>	<u>\$ 682,368</u>	<u>\$ 0</u>	<u>\$ 20,652</u>
REVENUES TOTAL:	<u>\$ 1,641,584</u>	<u>\$ 5,903,032</u>	<u>\$ 5,903,032</u>	<u>\$ 0</u>	<u>\$ 4,261,448</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 959,216</u>	<u>\$ 955,200</u>	<u>\$ 955,200</u>	<u>\$ 0</u>	<u>\$(4,016)</u>
Subtotal:	\$ 959,216	\$ 955,200	\$ 955,200	\$ 0	\$(4,016)
<u>Reserves - Debt</u>	<u>\$ 682,368</u>	<u>\$ 4,947,832</u>	<u>\$ 4,947,832</u>	<u>\$ 0</u>	<u>\$ 4,265,464</u>
EXPENDITURES TOTAL:	<u>\$ 1,641,584</u>	<u>\$ 5,903,032</u>	<u>\$ 5,903,032</u>	<u>\$ 0</u>	<u>\$ 4,261,448</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 241-INFRASTRUCTURE SLAES SURTAX SERIES 2015

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	390,000	400,000	400,000	400,000	405,000	5,000
5720000 - Interest	537,778	559,216	559,216	556,134	550,200	-9,016
Debt Service:	\$927,778	\$959,216	\$959,216	\$956,134	\$955,200	-\$4,016
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	682,368	682,368	0	4,947,832	4,265,464
5990034 - Bond Reserves - Other	0	0	196	0	0	0
Reserves - Debt:	\$0	\$682,368	\$682,564	\$0	\$4,947,832	\$4,265,464
TOTAL EXPENDITURES:	\$927,778	\$1,641,584	\$1,641,780	\$956,134	\$5,903,032	\$4,261,448

FUND 242 – SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payment of principal, interest and other debt service expenses for the \$39,465,000 Series 2016 Sales Tax Revenue Refunding Bond, which will sunset in October 2038. This bond was issued to refund the County's outstanding Sales Tax Bonds, Series 2009.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include Transfers In from the General Fund, Fund 306 – Local Option Sales Tax Fund, Fund 134 – Countywide Fire Fund, as well as Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 2,534	\$ 6,314	\$ 6,314	\$ 0	\$ 3,780
<u>Less 5% Statutory Reduction</u>	<u>\$(127)</u>	<u>\$(316)</u>	<u>\$(316)</u>	<u>\$ 0</u>	<u>\$(189)</u>
Subtotal:	\$ 2,407	\$ 5,998	\$ 5,998	\$ 0	\$ 3,591
Transfers In	\$ 2,947,581	\$ 2,938,590	\$ 2,938,590	\$ 0	\$(8,991)
<u>Fund Balance</u>	<u>\$ 844,694</u>	<u>\$ 2,104,694</u>	<u>\$ 2,104,694</u>	<u>\$ 0</u>	<u>\$ 1,260,000</u>
REVENUES TOTAL:	<u>\$ 3,794,682</u>	<u>\$ 5,049,282</u>	<u>\$ 5,049,282</u>	<u>\$ 0</u>	<u>\$ 1,254,600</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 1,689,988</u>	<u>\$ 2,924,788</u>	<u>\$ 2,924,788</u>	<u>\$ 0</u>	<u>\$ 1,234,800</u>
Subtotal:	\$ 1,689,988	\$ 2,924,788	\$ 2,924,788	\$ 0	\$ 1,234,800
<u>Reserves - Debt</u>	<u>\$ 2,104,694</u>	<u>\$ 2,124,494</u>	<u>\$ 2,124,494</u>	<u>\$ 0</u>	<u>\$ 19,800</u>
EXPENDITURES TOTAL:	<u>\$ 3,794,682</u>	<u>\$ 5,049,282</u>	<u>\$ 5,049,282</u>	<u>\$ 0</u>	<u>\$ 1,254,600</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	1,260,000	1,260,000
5720000 - Interest	1,689,388	1,689,388	1,689,388	1,689,388	1,664,188	-25,200
5730000 - Other Debt Service Costs	539	600	600	539	600	0
Debt Service:	\$1,689,926	\$1,689,988	\$1,689,988	\$1,689,926	\$2,924,788	\$1,234,800
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	2,104,694	2,104,694	0	2,124,494	19,800
5990034 - Bond Reserves - Other	0	0	362	0	0	0
Reserves - Debt:	\$0	\$2,104,694	\$2,105,056	\$0	\$2,124,494	\$19,800
TOTAL EXPENDITURES:	\$1,689,926	\$3,794,682	\$3,795,044	\$1,689,926	\$5,049,282	\$1,254,600

FUND 243 – TDT REVENUE BONDS SERIES 2016

TRENDS & ISSUES

This Fund was established in FY16 to account for the payments of principal, interest and other debt service expenses for the \$23,325,000 Series 2016 TDT Revenue Bond, which will sunset in October 2045. This bond was issued to provide funds to finance costs of construction and prepaid rent for the RIDA Convention Center Phase 2.

Changes between the Recommended and Tentative Budgets are as follows:

- **Debt Service increased to appropriate Bank administration fees.**

REVENUES

Funding sources include Transfers In from Fund 105 – Fifth Cent Tourist Tax Development Tax Fund and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Transfers In increased to provide additional funds needed to support the administration fees noted above.**

243-DS TDT REV BOND SERIES 2016 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Transfers In	\$ 1,381,898	\$ 1,381,244	\$ 1,381,783	\$ 539	\$(115)
Fund Balance	\$ 2,330,731	\$ 2,335,883	\$ 2,335,883	\$ 0	\$ 5,152
REVENUES TOTAL:	\$ 3,712,629	\$ 3,717,127	\$ 3,717,666	\$ 539	\$ 5,037
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,376,746	\$ 1,376,571	\$ 1,377,110	\$ 539	\$ 364
Subtotal:	\$ 1,376,746	\$ 1,376,571	\$ 1,377,110	\$ 539	\$ 364
Reserves - Debt	\$ 2,335,883	\$ 2,340,556	\$ 2,340,556	\$ 0	\$ 4,673
EXPENDITURES TOTAL:	\$ 3,712,629	\$ 3,717,127	\$ 3,717,666	\$ 539	\$ 5,037

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 243 - DS TDT REV BONDS SERIES 2016

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	500,000	510,000	510,000	510,000	520,000	10,000
5720000 - Interest	875,946	866,746	866,746	866,746	856,571	-10,175
5730000 - Other Debt Service Costs	539	0	0	0	539	539
Debt Service:	\$1,376,485	\$1,376,746	\$1,376,746	\$1,376,746	\$1,377,110	\$364
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	950,949	950,949	0	955,622	4,673
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9,900	0	0	0
Reserves - Debt:	\$0	\$2,335,883	\$2,345,783	\$0	\$2,340,556	\$4,673
TOTAL EXPENDITURES:	\$1,376,485	\$3,712,629	\$3,722,529	\$1,376,746	\$3,717,666	\$5,037

FUND 244 – INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY17 to account for the payments of principal, interest and other debt service expenses for the \$19,062,000 Infrastructure Sales Surtax Refunding Series 2017 bonds, which were issued due to the partial refunding of the County's outstanding Sales Surtax Bonds, Series 2007 (Fund 235). The new bond will sunset October 2024.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Transfers In	\$ 4,808,647	\$ 551,863	\$ 551,863	\$ 0	\$(4,256,784)
Fund Balance	\$ 4,625,902	\$ 4,666,824	\$ 4,666,824	\$ 0	\$ 40,922
REVENUES TOTAL:	\$ 9,434,549	\$ 5,218,687	\$ 5,218,687	\$ 0	\$(4,215,862)
<u>EXPENDITURES:</u>					
Debt Service	\$ 4,767,725	\$ 4,764,755	\$ 4,764,755	\$ 0	\$(2,970)
Subtotal:	\$ 4,767,725	\$ 4,764,755	\$ 4,764,755	\$ 0	\$(2,970)
Reserves - Debt	\$ 4,666,824	\$ 453,932	\$ 453,932	\$ 0	\$(4,212,892)
EXPENDITURES TOTAL:	\$ 9,434,549	\$ 5,218,687	\$ 5,218,687	\$ 0	\$(4,215,862)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	4,441,000	4,441,000	4,441,000	4,525,000	84,000
5720000 - Interest	266,053	326,725	326,730	326,725	239,755	-86,970
Debt Service:	\$266,053	\$4,767,725	\$4,767,730	\$4,767,725	\$4,764,755	-\$2,970
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,666,824	4,666,824	0	453,932	-4,212,892
5990034 - Bond Reserves - Other	0	0	52,135	0	0	0
Reserves - Debt:	\$0	\$4,666,824	\$4,718,959	\$0	\$453,932	-\$4,212,892
TOTAL EXPENDITURES:	\$266,053	\$9,434,549	\$9,486,689	\$4,767,725	\$5,218,687	-\$4,215,862

FUND 245 – SALES TAX REVENUE REFUNDING BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established to account for principal, interest and other debt service expenses for the \$26,078,000 Series 2017 bonds which were issued to refund the County's outstanding Sales Tax Revenue Bonds, Series 2010 (Fund 237). This Bond supports the construction, expansion and improvement of the County's Courthouse and administrative facilities and will sunset in October 2024.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

Funding sources include a Transfer In from the General Fund as well as Fund Balance and Interest.

There were no changes between the Recommended and Tentative Budgets.

245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 11,305	\$ 11,410	\$ 11,410	\$ 0	\$ 105
<u>Less 5% Statutory Reduction</u>	<u>\$(565)</u>	<u>\$(569)</u>	<u>\$(569)</u>	<u>\$ 0</u>	<u>\$(4)</u>
Subtotal:	\$ 10,740	\$ 10,841	\$ 10,841	\$ 0	\$ 101
Transfers In	\$ 4,016,127	\$ 4,016,142	\$ 4,016,142	\$ 0	\$ 15
<u>Fund Balance</u>	<u>\$ 3,768,183</u>	<u>\$ 3,803,434</u>	<u>\$ 3,803,434</u>	<u>\$ 0</u>	<u>\$ 35,251</u>
REVENUES TOTAL:	<u>\$ 7,795,050</u>	<u>\$ 7,830,417</u>	<u>\$ 7,830,417</u>	<u>\$ 0</u>	<u>\$ 35,367</u>
EXPENDITURES:					
<u>Debt Service</u>	<u>\$ 3,991,616</u>	<u>\$ 3,991,425</u>	<u>\$ 3,991,425</u>	<u>\$ 0</u>	<u>\$(191)</u>
Subtotal:	\$ 3,991,616	\$ 3,991,425	\$ 3,991,425	\$ 0	\$(191)
<u>Reserves - Debt</u>	<u>\$ 3,803,434</u>	<u>\$ 3,838,992</u>	<u>\$ 3,838,992</u>	<u>\$ 0</u>	<u>\$ 35,558</u>
EXPENDITURES TOTAL:	<u>\$ 7,795,050</u>	<u>\$ 7,830,417</u>	<u>\$ 7,830,417</u>	<u>\$ 0</u>	<u>\$ 35,367</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	3,510,000	3,510,000	3,510,000	3,580,000	70,000
5720000 - Interest	322,728	481,616	481,616	481,036	411,425	-70,191
Debt Service:	\$322,728	\$3,991,616	\$3,991,616	\$3,991,036	\$3,991,425	-\$191
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	3,803,434	3,803,434	0	3,838,992	35,558
5990034 - Bond Reserves - Other	0	0	1,166	0	0	0
Reserves - Debt:	\$0	\$3,803,434	\$3,804,600	\$0	\$3,838,992	\$35,558
TOTAL EXPENDITURES:	\$322,728	\$7,795,050	\$7,796,216	\$3,991,036	\$7,830,417	\$35,367

FUND 246 – DS PUBLIC IMPROVEMENT REVENUE BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 to account for the principal, interest, and other debt service costs associated with the \$26,315,000 Osceola County Taxable Public Improvement Revenue Bonds, Series 2017. This bond will sunset in October 2047.

There were no changes between the Recommended and Tentative Budgets.

REVENUES

The primary funding source is a Transfer In from any legally available source. For FY20, the Transfer In is from the General Fund. Also, included is Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

246 - DS PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Transfers In	\$ 1,459,618	\$ 1,482,834	\$ 1,482,834	\$ 0	\$ 23,216
Fund Balance	\$ 1,021,929	\$ 1,019,023	\$ 1,019,023	\$ 0	\$(2,906)
REVENUES TOTAL:	\$ 2,481,547	\$ 2,501,857	\$ 2,501,857	\$ 0	\$ 20,310
<u>EXPENDITURES:</u>					
Debt Service	\$ 1,462,524	\$ 1,477,940	\$ 1,477,940	\$ 0	\$ 15,416
Subtotal:	\$ 1,462,524	\$ 1,477,940	\$ 1,477,940	\$ 0	\$ 15,416
Reserves - Debt	\$ 1,019,023	\$ 1,023,917	\$ 1,023,917	\$ 0	\$ 4,894
EXPENDITURES TOTAL:	\$ 2,481,547	\$ 2,501,857	\$ 2,501,857	\$ 0	\$ 20,310

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 246 - DS PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	530,000	530,000	530,000	555,000	25,000
5720000 - Interest	442,473	932,524	932,524	932,524	922,940	-9,584
5731000 - Debt Issuance Costs	300,788	0	0	0	0	0
Debt Service:	\$743,261	\$1,462,524	\$1,462,524	\$1,462,524	\$1,477,940	\$15,416
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	1,019,023	1,019,023	0	1,023,917	4,894
Reserves - Debt:	\$0	\$1,019,023	\$1,019,023	\$0	\$1,023,917	\$4,894
TOTAL EXPENDITURES:	\$743,261	\$2,481,547	\$2,481,547	\$1,462,524	\$2,501,857	\$20,310

FUND 247 – DS TDT REFUNDING BONDS 2019

TRENDS & ISSUES

This Fund was established in FY19 to account for the payments of principal, interest and other debt service expenses for the \$11,595,000 DS TDT Refunding Bonds 2019 bonds which were issued due to the partial refunding of the County's outstanding Taxable 5th Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

The changes between the Recommended and Tentative Budgets include the following:

- **Debt Service decreased due to the estimated payments for FY20.**

REVENUES

Funding sources include Special Assessments, interest, Transfer In from Fund 204 – Taxable 5th Cent Revenue Bond Series 2012, and from Fund 105 – Fifth Cent Tourist Development Tax.

The changes between the Recommended and Tentative Budgets include the following:

- **Transfers In decreased due to the addition of Fund Balance and a reduction in debt service. As a result of refunding Bond Fund 204-Debt Service Taxable 5th Cent, adjustments in FY19 will result in a Fund Balance for FY20.**

247-DS TDT REFUNDING BONDS 2019 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 0	\$ 345,000	\$ 345,000	\$ 0	\$ 345,000
Miscellaneous Revenues	\$ 0	\$ 11,052	\$ 11,052	\$ 0	\$ 11,052
Less 5% Statutory Reduction	\$ 0	\$(17,803)	\$(17,803)	\$ 0	\$(17,803)
Subtotal:	\$ 0	\$ 338,249	\$ 338,249	\$ 0	\$ 338,249
Transfers In	\$ 0	\$ 1,198,399	\$ 819,450	\$(378,949)	\$ 819,450
Fund Balance	\$ 0	\$ 0	\$ 73,105	\$ 73,105	\$ 73,105
REVENUES TOTAL:	\$ 0	\$ 1,536,648	\$ 1,230,804	\$(305,844)	\$ 1,230,804
EXPENDITURES:					
Debt Service	\$ 0	\$ 556,772	\$ 250,928	\$(305,844)	\$ 250,928
Subtotal:	\$ 0	\$ 556,772	\$ 250,928	\$(305,844)	\$ 250,928
Reserves - Debt	\$ 0	\$ 979,876	\$ 979,876	\$ 0	\$ 979,876
EXPENDITURES TOTAL:	\$ 0	\$ 1,536,648	\$ 1,230,804	\$(305,844)	\$ 1,230,804

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 247-DS TDT REFUNDING BONDS 2019

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5720000 - Interest	0	0	0	0	250,928	250,928
5731000 - Debt Issuance Costs	0	0	0	247,460	0	0
Debt Service:	\$0	\$0	\$0	\$247,460	\$250,928	\$250,928
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	177,823	177,823
5990033 - Res For Debt - Bond Covenant	0	0	0	0	802,053	802,053
Reserves - Debt:	\$0	\$0	\$0	\$0	\$979,876	\$979,876
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$247,460	\$1,230,804	\$1,230,804

FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

TRENDS & ISSUES

This Fund is being established for FY20 to account for the payments of principal and interest expenses for the \$7,771,033 Equipment Lease-Purchase agreement that the County entered with Motorola Solutions Inc. to upgrade the County's communications equipment (Motorola radios) for emergency communications. The payments for this capital lease are due annually beginning December 2019. The new loan will sunset in October 2022.

The changes between the Recommended and Tentative Budgets include the following:

- **This Fund is being established to track principal and interest and to establish the debt service for future payments.**

REVENUES

The funding source is Transfers In from Fund 134 – Countywide Fire and Fund 306 – Local Option Sales Tax.

The changes between the Recommended and Tentative Budgets include the following:

- **Transfers In are being established for the shared cost of the Motorola radios upgrade.**

248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA) SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Transfers In	\$ 0	\$ 0	\$ 3,080,135	\$ 3,080,135	\$ 3,080,135
REVENUES TOTAL:	\$ 0	\$ 0	\$ 3,080,135	\$ 3,080,135	\$ 3,080,135
<u>EXPENDITURES:</u>					
Debt Service	\$ 0	\$ 0	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424
Subtotal:	\$ 0	\$ 0	\$ 2,053,424	\$ 2,053,424	\$ 2,053,424
Reserves - Debt	\$ 0	\$ 0	\$ 1,026,711	\$ 1,026,711	\$ 1,026,711
EXPENDITURES TOTAL:	\$ 0	\$ 0	\$ 3,080,135	\$ 3,080,135	\$ 3,080,135

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 248 - COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Debt Service:						
5710000 - Principal	0	0	0	0	1,802,761	1,802,761
5720000 - Interest	0	0	0	0	250,663	250,663
Debt Service:	\$0	\$0	\$0	\$0	\$2,053,424	\$2,053,424
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,026,711	1,026,711
Reserves - Debt:	\$0	\$0	\$0	\$0	\$1,026,711	\$1,026,711
TOTAL EXPENDITURES:	\$0	\$0	\$0	\$0	\$3,080,135	\$3,080,135

CAPITAL PROJECTS FUNDS

Fund - Fund Title	Page
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306 – Local Infrastructure Sales Surtax Fund	8-4
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FUND 305 – DEFICIENT ROADS FUND

TRENDS & ISSUES

The Deficient Roads Fund was created to recognize and reserve funds to be used for repairing deficiencies in roads which were ineligible for impact fee revenue. Per Ordinance No. 06-38, portions of road projects that are not growth-related do not qualify for impact fees and must have other funding sources.

As Impact Fees have been repealed, this Fund is in the process of being closed and any remaining funds will be returned to its original funding source in the coming year. This Fund is being included for historical purposes.

REVENUES

This is a non-revenue generating fund with the exception of interest. The Fund was established through transfers from Fund 001 – General Fund and Fund 306 – Infrastructure Sales Surtax Fund. There are no revenues for FY20 as this Fund will be closing out.

* This Fund is being included for historical purposes only as there were actuals in prior years.

305 - DEFICIENT ROADS CAPITAL					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
<u>EXPENDITURES:</u>					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

*** This Summary Report is being included for historical purposes only as there were actuals in prior years.**

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

FUND 305 - DEFICIENT ROADS FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910306 - Tran Out-local Opt Infra Sales	1,741,444	0	84,725	84,725	0	0
Transfers Out:	\$1,741,444	\$0	\$84,725	\$84,725	\$0	\$0
TOTAL EXPENDITURES:	\$1,741,444	\$0	\$84,725	\$84,725	\$0	\$0

FUND 306 – LOCAL INFRASTRUCTURE SALES SURTAX FUND

TRENDS & ISSUES

The Local Government Infrastructure Sales Surtax accounts for revenues and appropriations realized from the one-cent sales tax levied for the County's infrastructure needs.

Changes between the Recommended and Tentative Budgets include:

- **Capital Outlay increased due to appropriating funding for a new project - Countywide Signals.**
- **Transfers Out increased primarily due to the required payment to Fund 248 for the Communication Equipment Upgrade (Motorola Radios).**
- **Reserves were adjusted in accordance with Budget policy.**

REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects are determined.

Changes between the Recommended and Tentative Budgets include:

- **Other Taxes decreased based on reevaluating estimates and additional receipts.**

306-LOCAL OPTION SALES TAX FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Other Taxes	\$ 35,553,315	\$ 37,682,624	\$ 37,139,969	\$(542,655)	\$ 1,586,654
Miscellaneous Revenues	\$ 200,000	\$ 211,978	\$ 211,978	\$ 0	\$ 11,978
Less 5% Statutory Reduction	\$(1,787,666)	\$(1,894,730)	\$(1,867,597)	\$ 27,133	\$(79,931)
Subtotal:	\$ 33,965,649	\$ 35,999,872	\$ 35,484,350	\$(515,522)	\$ 1,518,701
Other Sources	\$ 2,207,594	\$ 2,024,816	\$ 2,024,816	\$ 0	\$(182,778)
Fund Balance	\$ 24,021,836	\$ 24,399,382	\$ 24,399,382	\$ 0	\$ 377,546
REVENUES TOTAL:	\$ 60,195,079	\$ 62,424,070	\$ 61,908,548	\$(515,522)	\$ 1,713,469
EXPENDITURES:					
Capital Outlay	\$ 16,140,539	\$ 10,936,245	\$ 12,286,245	\$ 1,350,000	\$(3,854,294)
Debt Service	\$ 4,765,458	\$ 5,561,490	\$ 5,561,490	\$ 0	\$ 796,032
Subtotal:	\$ 20,905,997	\$ 16,497,735	\$ 17,847,735	\$ 1,350,000	\$(3,058,262)
Transfers Out	\$ 19,820,492	\$ 14,716,036	\$ 16,921,983	\$ 2,205,947	\$(2,898,509)
Reserves - Capital	\$ 10,468,590	\$ 28,210,299	\$ 24,138,830	\$(4,071,469)	\$ 13,670,240
Reserves - Assigned	\$ 9,000,000	\$ 3,000,000	\$ 3,000,000	\$ 0	\$(6,000,000)
EXPENDITURES TOTAL:	\$ 60,195,079	\$ 62,424,070	\$ 61,908,548	\$(515,522)	\$ 1,713,469

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 306 - LOCAL OPTION SALES TAX FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	6,906,175	16,140,539	17,418,738	2,958,242	12,286,245	-3,854,294
Capital Outlay:	\$6,906,175	\$16,140,539	\$17,418,738	\$2,958,242	\$12,286,245	-\$3,854,294
Debt Service:						
5710000 - Principal	706,498	1,474,219	1,474,219	2,861,077	2,260,050	785,831
5710003 - Principal- Capital Lease	2,905,869	2,964,658	2,964,658	916,568	3,024,686	60,028
5720000 - Interest	113,148	153,392	153,392	77,712	163,593	10,201
5720003 - Interest - Capital Lease	231,977	173,189	173,189	101,087	113,161	-60,028
Debt Service:	\$3,957,492	\$4,765,458	\$4,765,458	\$3,956,443	\$5,561,490	\$796,032
Transfers Out:						
5910001 - Tran Out-general Fund	1,576,661	557,892	557,892	557,892	495,117	-62,775
5910211 - Tran Out Sales Tax Rev 2015A	3,151,151	0	0	0	0	0
5910236 - Tran Out Debt Svc	6,756,213	6,755,965	6,755,965	6,755,965	3,286,110	-3,469,855
5910239 - Tran Out - 239 Refunding Bond Seri	3,771,426	3,772,425	3,772,425	3,772,425	3,765,925	-6,500
5910241 - Tran Out Infrastructure Sales Surtax	931,853	977,982	977,982	977,982	5,218,719	4,240,737
5910242 - Transfers Out Fund 242	1,687,581	2,947,581	2,947,581	2,947,581	1,318,790	-1,628,791
5910244 - Tran Out Fund 244	4,668,850	4,808,647	4,790,721	4,790,721	551,863	-4,256,784
5910248 - Tran Out - 248	0	0	0	0	2,285,459	2,285,459
5910705 - Transfers out-Sheriff	1,950,000	0	0	0	0	0
Transfers Out:	\$24,493,735	\$19,820,492	\$19,802,566	\$19,802,566	\$16,921,983	-\$2,898,509
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	10,468,590	11,277,292	0	24,138,830	13,670,240
Reserves - Capital:	\$0	\$10,468,590	\$11,277,292	\$0	\$24,138,830	\$13,670,240
Reserves - Assigned:						
5990060 - Reserves Assigned	0	9,000,000	9,000,000	0	3,000,000	-6,000,000
Reserves - Assigned:	\$0	\$9,000,000	\$9,000,000	\$0	\$3,000,000	-\$6,000,000
TOTAL EXPENDITURES:	\$35,357,403	\$60,195,079	\$62,264,054	\$26,717,252	\$61,908,548	\$1,713,469

FUND 315 – GENERAL CAPITAL OUTLAY FUND

TRENDS & ISSUES

This fund is not a revenue generating fund. Revenues are transferred in from other County funding sources to support projects. The intent of this Fund is to allocate funds for general capital outlay projects not funded from the local infrastructure sales surtax. There are no new projects for FY20, however, additional funding is being added to an existing project as noted below and balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates as possible. The Fund includes Assigned Reserves of \$2.75m.

Changes between the Recommended and Tentative Budget are as follows:

- **Capital Outlay increased to appropriate anticipated FY19 Excess Funds to be returned from the Sheriff and allocated to the Sheriff's Training Facility project.**
- **Reserves – Capital have been revised due to the revised Fund Balance as funds should be returned to the Fund in which the revenues originated. Staff is currently in the process of reconciling and will revise once the reconciliation is complete.**

REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY20 include Transfers In and Fund Balance.

Changes between the Recommended and Tentative Budget are as follows:

- **Miscellaneous Revenues were reevaluated and removed. In accordance with proper accounting, Interest will be allocated to the Fund in which the revenues originated as this Fund should not accrue interest.**
- **Transfers In from the General Fund increased to appropriate FY19 Excess Funds to be returned from the Sheriff with an appropriation to the Sherriff's Training Facility project.**
- **Fund Balance was reevaluated which resulted in a reduction; however, remaining Fund Balance will be reconciled with project balances and included in the Final Recommended Budget.**

315-GEN CAP OUTLAY FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$ 58,658	\$ 52,046	\$ 0	\$(52,046)	\$(58,658)
<u>Less 5% Statutory Reduction</u>	<u>\$(2,933)</u>	<u>\$(2,602)</u>	<u>\$ 0</u>	<u>\$ 2,602</u>	<u>\$ 2,933</u>
Subtotal:	\$ 55,725	\$ 49,444	\$ 0	\$(49,444)	\$(55,725)
Transfers In	\$ 5,485,822	\$ 0	\$ 5,000,000	\$ 5,000,000	\$(485,822)
<u>Fund Balance</u>	<u>\$ 33,900,949</u>	<u>\$ 3,812,330</u>	<u>\$ 2,752,523</u>	<u>\$(1,059,807)</u>	<u>\$(31,148,426)</u>
REVENUES TOTAL:	<u>\$ 39,442,496</u>	<u>\$ 3,861,774</u>	<u>\$ 7,752,523</u>	<u>\$ 3,890,749</u>	<u>\$(31,689,973)</u>
EXPENDITURES:					
<u>Capital Outlay</u>	<u>\$ 35,160,435</u>	<u>\$ 0</u>	<u>\$ 5,000,000</u>	<u>\$ 5,000,000</u>	<u>\$(30,160,435)</u>
Subtotal:	\$ 35,160,435	\$ 0	\$ 5,000,000	\$ 5,000,000	\$(30,160,435)
Reserves - Capital	\$ 114,383	\$ 1,109,251	\$ 0	\$(1,109,251)	\$(114,383)
<u>Reserves - Assigned</u>	<u>\$ 4,167,678</u>	<u>\$ 2,752,523</u>	<u>\$ 2,752,523</u>	<u>\$ 0</u>	<u>\$(1,415,155)</u>
EXPENDITURES TOTAL:	<u>\$ 39,442,496</u>	<u>\$ 3,861,774</u>	<u>\$ 7,752,523</u>	<u>\$ 3,890,749</u>	<u>\$(31,689,973)</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 315 - GENERAL CAPITAL OUTLAY FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,468,552	35,160,435	45,207,247	8,062,864	5,000,000	-30,160,435
Capital Outlay:	\$7,468,552	\$35,160,435	\$45,207,247	\$8,062,864	\$5,000,000	-\$30,160,435
Transfers Out:						
5910001 - Tran Out-general Fund	277,254	0	0	0	0	0
Transfers Out:	\$277,254	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	114,383	104,180	0	0	-114,383
Reserves - Capital:	\$0	\$114,383	\$104,180	\$0	\$0	-\$114,383
Reserves - Assigned:						
5990060 - Reserves Assigned	0	4,167,678	3,812,330	0	2,752,523	-1,415,155
Reserves - Assigned:	\$0	\$4,167,678	\$3,812,330	\$0	\$2,752,523	-\$1,415,155
TOTAL EXPENDITURES:	\$7,745,806	\$39,442,496	\$49,123,757	\$8,062,864	\$7,752,523	-\$31,689,973

FUND 327 – INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND

TRENDS & ISSUES

This Fund was created to recognize and record the proceeds and use for a portion of the capital projects of the 2009 Taxable Capital Improvement Revenue Bonds. The net proceeds of these bonds were primarily used to fund the construction of various capital projects including road and ancillary projects within the County.

REVENUES

The main revenue sources was from bond proceeds collected in FY09 and associated Fund Balance as well as interest. As this Fund is in the process of closing, there are no revenue projected for FY20.

* This Fund is being included for historical purposes only as there were actuals in prior years.

327 - INFRASTRUCTURE AND EQUIPMENT CAPITAL FUND					
	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Miscellaneous Revenues	\$0	\$0	\$0	\$0	\$0
Other Sources	\$0	\$0	\$0	\$0	\$0
Less 5% Statutory Reduction	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Fund Balance	\$0	\$0	\$0	\$0	\$0
REVENUES TOTAL:	\$0	\$0	\$0	\$0	\$0
EXPENDITURES:					
Transfers Out	\$0	\$0	\$0	\$0	\$0
Subtotal:	\$0	\$0	\$0	\$0	\$0
Reserves - Capital	\$0	\$0	\$0	\$0	\$0
EXPENDITURES TOTAL:	\$0	\$0	\$0	\$0	\$0

*** This Summary Report is being included for historical purposes only as there were actuals in prior years.**

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

FUND 327 - INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	340,684	0	0	0	0	0
Capital Outlay:	\$340,684	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$340,684	\$0	\$0	\$0	\$0	\$0

FUND 328 – SPECIAL PURPOSE CAPITAL FUND

TRENDS & ISSUES

This fund was created in FY15 to capture those projects with funding from outside sources, such as State appropriations and agency reimbursements. Its purpose is to distinguish between capital projects whose budgets are not funded by County funds. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate of estimates as possible.

There were no changes between the Recommended and Tentative Budget.

REVENUES

This Fund does not generate revenue. The balance of ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budget.

328 - SPECIAL PURPOSE CAPITAL FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Intergovernmental Revenue	\$ 7,683,441	\$ 0	\$ 0	\$ 0	\$(7,683,441)
Subtotal:	\$ 7,683,441	\$ 0	\$ 0	\$ 0	\$(7,683,441)
Other Sources	\$ 7,800,000	\$ 0	\$ 0	\$ 0	\$(7,800,000)
Fund Balance	\$ 10,741,316	\$ 0	\$ 0	\$ 0	\$(10,741,316)
REVENUES TOTAL:	\$ 26,224,757	\$ 0	\$ 0	\$ 0	\$(26,224,757)
EXPENDITURES:					
Capital Outlay	\$ 26,224,757	\$ 0	\$ 0	\$ 0	\$(26,224,757)
Subtotal:	\$ 26,224,757	\$ 0	\$ 0	\$ 0	\$(26,224,757)
EXPENDITURES TOTAL:	\$ 26,224,757	\$ 0	\$ 0	\$ 0	\$(26,224,757)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 328 - SPECIAL PURPOSE CAPITAL FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5640000 - Machinery & Equipment	8,858,411	0	0	0	0	0
5650000 - Construction In Progress	6,711,304	26,224,757	21,695,414	7,326,720	0	-26,224,757
Capital Outlay:	\$15,569,715	\$26,224,757	\$21,695,414	\$7,326,720	\$0	-\$26,224,757
Grants and Aids:						
5820000 - Aids To Private Organization	84,403	0	0	0	0	0
Grants and Aids:	\$84,403	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$15,654,118	\$26,224,757	\$21,695,414	\$7,326,720	\$0	-\$26,224,757

FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A

TRENDS & ISSUES

This fund was created in FY15 with bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project. The FY20 balance for the Center for Neovation (formerly FAMRC) project will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budget.

REVENUES

Revenue anticipated for FY20 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budget.

329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
<u>REVENUES:</u>					
Fund Balance	\$ 963,532	\$ 0	\$ 0	\$ 0	\$(963,532)
REVENUES TOTAL:	\$ 963,532	\$ 0	\$ 0	\$ 0	\$(963,532)
<u>EXPENDITURES:</u>					
Capital Outlay	\$ 963,532	\$ 0	\$ 0	\$ 0	\$(963,532)
Subtotal:	\$ 963,532	\$ 0	\$ 0	\$ 0	\$(963,532)
EXPENDITURES TOTAL:	\$ 963,532	\$ 0	\$ 0	\$ 0	\$(963,532)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	492,679	963,532	801,722	-27,833	0	-963,532
Capital Outlay:	\$492,679	\$963,532	\$801,722	-\$27,833	\$0	-\$963,532
Transfers Out:						
5910211 - Tran Out Sales Tax Rev 2015A	171,341	0	0	0	0	0
Transfers Out:	\$171,341	\$0	\$0	\$0	\$0	\$0
TOTAL EXPENDITURES:	\$664,020	\$963,532	\$801,722	-\$27,833	\$0	-\$963,532

FUND 331 – COUNTYWIDE FIRE CAPITAL FUND

TRENDS & ISSUES

This Fund was established in FY17 to appropriate loan proceeds for capital projects for the Fire Department, and to manage Fire Capital Projects.

Ongoing projects, which are funded by Fund Balance, will be brought forward later in the Fiscal Year to ensure the estimates are as accurate as possible. The FY20 capital projects included in this Fund are Austin Tindall Fire Station 67, Fire/EMS Equipment, Fire Rescue & EMS Warehouse, and Campbell City Fire Station 43.

Changes between the Recommended and Tentative Budgets include the following:

- **Capital Outlay decreased due to reallocating more of the Austin Tindall Fire Station project to Fund 177 – Fire Impact Fee Fund as it is eligible for additional Impact Fee dollars.**
- **Reserves for Capital were adjusted in accordance with the Budget Policy.**

REVENUES

Revenues for FY20 are Interest, Transfers In from the Countywide Fire Fund (utilizing the dedicated funding source for Fire Rescue), Other Sources (proceeds of a Lease-Purchase agreement for the Fire equipment) and Fund Balance.

Changes between the Recommended and Tentative Budgets include the following:

- **Transfers In from Fund 134 – Countywide Fire Fund increased as the anticipated costs for Fire/EMS Equipment were revised.**
- **Other Sources decreased due to a reduction in Debt Proceeds associated with the equipment mentioned above.**

331-COUNTYWIDE FIRE CAPITAL FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Transfers In	\$ 1,178,829	\$ 1,532,070	\$ 2,070,147	\$ 538,077	\$ 891,318
Other Sources	\$ 1,600,987	\$ 1,441,804	\$ 1,360,286	\$(81,518)	\$(240,701)
Fund Balance	\$ 14,651,124	\$ 11,274,678	\$ 11,274,678	\$ 0	\$(3,376,446)
REVENUES TOTAL:	\$ 17,430,940	\$ 14,248,552	\$ 14,705,111	\$ 456,559	\$(2,725,829)
EXPENDITURES:					
Capital Outlay	\$ 17,329,319	\$ 9,890,414	\$ 8,873,606	\$(1,016,808)	\$(8,455,713)
Subtotal:	\$ 17,329,319	\$ 9,890,414	\$ 8,873,606	\$(1,016,808)	\$(8,455,713)
Reserves - Capital	\$ 101,621	\$ 4,358,138	\$ 5,831,505	\$ 1,473,367	\$ 5,729,884
EXPENDITURES TOTAL:	\$ 17,430,940	\$ 14,248,552	\$ 14,705,111	\$ 456,559	\$(2,725,829)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 331 - COUNTYWIDE FIRE CAPITAL FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	15,260,663	17,329,319	10,947,683	6,836,088	8,873,606	-8,455,713
Capital Outlay:	\$15,260,663	\$17,329,319	\$10,947,683	\$6,836,088	\$8,873,606	-\$8,455,713
Transfers Out:						
5910134 - Tran Out - Fire	1,274,661	0	0	0	0	0
Transfers Out:	\$1,274,661	\$0	\$0	\$0	\$0	\$0
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	101,621	753,247	0	0	-101,621
5990041 - Res For Capital - Designated	0	0	11,136,396	0	5,831,505	5,831,505
Reserves - Capital:	\$0	\$101,621	\$11,889,643	\$0	\$5,831,505	\$5,729,884
TOTAL EXPENDITURES:	\$16,535,324	\$17,430,940	\$22,837,326	\$6,836,088	\$14,705,111	-\$2,725,829

FUND 332 – PUBLIC IMP REV BONDS SERIES 2017

TRENDS & ISSUES

This Fund was established in FY18 from the Series 2017 Bonds to track expenditures associated with issuance costs and the design and construction of the new office building at NeoCity. The FY20 balance for the building will be included later in the budget process to ensure the estimates are as accurate as possible.

There were no changes between the Recommended and Tentative Budget.

REVENUES

Revenues anticipated for FY20 will be Interest and Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

There were no changes between the Recommended and Tentative Budget.

332 - PUBLIC IMP REV BONDS SERIES 2017 SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Fund Balance	\$ 23,211,534	\$ 0	\$ 0	\$ 0	\$(23,211,534)
REVENUES TOTAL:	\$ 23,211,534	\$ 0	\$ 0	\$ 0	\$(23,211,534)
EXPENDITURES:					
Capital Outlay	\$ 23,211,534	\$ 0	\$ 0	\$ 0	\$(23,211,534)
Subtotal:	\$ 23,211,534	\$ 0	\$ 0	\$ 0	\$(23,211,534)
EXPENDITURES TOTAL:	\$ 23,211,534	\$ 0	\$ 0	\$ 0	\$(23,211,534)

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 332 - PUBLIC IMP REV BONDS SERIES 2017

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Capital Outlay:						
5650000 - Construction In Progress	7,345,021	23,211,534	20,381,186	12,216,190	0	-23,211,534
Capital Outlay:	\$7,345,021	\$23,211,534	\$20,381,186	\$12,216,190	\$0	-\$23,211,534
TOTAL EXPENDITURES:	\$7,345,021	\$23,211,534	\$20,381,186	\$12,216,190	\$0	-\$23,211,534

ENTERPRISE FUNDS

Fund - Fund Title Page

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FUND 401 – SOLID WASTE FUND

TRENDS & ISSUES

The Solid Waste Fund operates from rates that are established by the County to generate sufficient funds to pay the costs of current operations and provide for long-term asset acquisitions. This Fund accounts for the operation of the County's off-site collection centers, curbside collections and closure off the County's landfills.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services decreased due to employee Plan selections during Open Enrollment.**
- **Operating Expenses decreased due to adjustments to Property & Liability Insurances as well as Overhead allocations and adjustments to contractual services.**
- **Capital Outlay increased due to the reallocation of a Fleet Vehicle Replacement truck from the Constitutional Gas Tax Fund (Fund 154) as the vehicle is for the Solid Waste Fund.**
- **Debt Service was adjusted due to Principal and Interest for the Fleet Vehicle Replacement.**
- **Transfers Out increased based on the updated Cost Allocation plan.**
- **Reserves – Operating were adjusted in accordance with the Budget Policy. Reserves – Capital were adjusted to offset the buy-down of the Solid Waste Assessment Program approved by the Board on August 5th, as well as adjustments to bring revenue in line with funds anticipated based on the revised rate. In addition, the \$2M buy down is being reduced from Capital Reserves, as restricted funds were inadvertently budgeted in Reserves Capital versus Reserves Assigned. Reserves Assigned is also being adjusted to allocate total remaining restricted Fund Balance that can only be used for the Solid Waste Assessment Program. Finally, Reserves - Debt was established.**

REVENUES

The major revenue source for this Fund comes from Special Assessments. The Tentative Budget reflects a 4.86% increase over the FY19 Adopted Budget as a result of the Board's decision to buy-down the Assessment Program at the August 5th Public Hearing. This Fund also receives revenues collected from franchise fees charged to haulers, tipping fees, and host fees charged to private landfill operators, as well as interest and Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Permits, Fees & Special Assessments decreased, due to the buy down of the Solid Waste Assessment program as well as other adjustments noted above.**
- **Other Sources increased for Debt Proceeds for the lease of vehicles due to the reallocation of a Fleet Vehicle Replacement truck, as mentioned above.**
- **Fund Balance decreased which was offset by the increase in Debt Proceeds as these funds were inadvertently budgeted in that revenue source.**

401-SOLID WASTE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Permits, Fees & Special Assessments	\$ 16,692,402	\$ 24,884,878	\$ 22,760,630	\$ (2,124,248)	\$ 6,068,228
Charges For Services	\$ 4,159,244	\$ 4,601,726	\$ 4,601,726	\$ 0	\$ 442,482
Miscellaneous Revenues	\$ 284,927	\$ 345,961	\$ 345,961	\$ 0	\$ 61,034
Less 5% Statutory Reduction	<u>\$(1,056,829)</u>	<u>\$(1,491,628)</u>	<u>\$(1,385,416)</u>	\$ 106,212	<u>\$(328,587)</u>
Subtotal:	\$ 20,079,744	\$ 28,340,937	\$ 26,322,901	\$(2,018,036)	\$ 6,243,157
Other Sources	\$ 0	\$ 0	\$ 107,842	\$ 107,842	\$ 107,842
Fund Balance	<u>\$ 28,421,056</u>	<u>\$ 24,504,464</u>	<u>\$ 24,429,464</u>	<u>\$(75,000)</u>	<u>\$(3,991,592)</u>
REVENUES TOTAL:	<u>\$ 48,500,800</u>	<u>\$ 52,845,401</u>	<u>\$ 50,860,207</u>	<u>\$(1,985,194)</u>	<u>\$ 2,359,407</u>
EXPENDITURES:					
Personal Services	\$ 1,375,385	\$ 1,475,243	\$ 1,473,937	\$ (1,306)	\$ 98,552
Operating Expenses	\$ 17,576,838	\$ 23,796,709	\$ 23,475,699	\$(321,010)	\$ 5,898,861
Capital Outlay	\$ 60,200	\$ 235,749	\$ 268,591	\$ 32,842	\$ 208,391
Debt Service	<u>\$ 0</u>	<u>\$ 15,863</u>	<u>\$ 19,677</u>	<u>\$ 3,814</u>	<u>\$ 19,677</u>
Subtotal:	\$ 19,012,423	\$ 25,523,564	\$ 25,237,904	\$(285,660)	\$ 6,225,481
Transfers Out	\$ 1,662,523	\$ 678,182	\$ 1,395,769	\$ 717,587	\$(266,754)
Reserves - Operating	\$ 4,194,011	\$ 4,179,079	\$ 5,140,736	\$ 961,657	\$ 946,725
Reserves - Debt	\$ 0	\$ 0	\$ 1,907	\$ 1,907	\$ 1,907
Reserves - Capital	\$ 4,260,993	\$ 6,392,332	\$ 2,982,001	\$(3,410,331)	\$(1,278,992)
Reserves - Assigned	<u>\$ 19,370,850</u>	<u>\$ 16,072,244</u>	<u>\$ 16,101,890</u>	<u>\$ 29,646</u>	<u>\$(3,268,960)</u>
EXPENDITURES TOTAL:	<u>\$ 48,500,800</u>	<u>\$ 52,845,401</u>	<u>\$ 50,860,207</u>	<u>\$(1,985,194)</u>	<u>\$ 2,359,407</u>

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	744,357	917,773	917,773	708,868	984,727	66,954
5120002 - Disaster Relief	2,792	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,140	-16,140	0	-17,308	-1,168
5140000 - Overtime	4,219	4,418	4,418	2,986	4,418	0
5160000 - Compensated Annual Leave	56,735	0	0	51,721	0	0
5160010 - Compensated Ann Leave Payoff	4,830	0	0	0	0	0
5160020 - Compensated Admin Leave	5,254	0	0	652	0	0
5170000 - Compensated Sick Leave	26,898	0	0	20,941	0	0
5210000 - Fica Taxes	61,727	70,546	70,546	57,340	75,664	5,118
5220000 - Retirement Contributions	74,290	83,253	83,253	71,332	91,357	8,104
5221000 - Opeb Gasb 45	42,193	0	0	0	0	0
5230000 - Health Insurance	209,958	244,042	244,042	196,317	270,087	26,045
5231000 - Life Insurance	1,007	867	867	853	931	64
5232000 - Dental Insurance	4,975	5,416	5,416	4,831	6,642	1,226
5233000 - Lt Disability Insurance	1,349	1,522	1,522	1,235	1,637	115
5233100 - St Disability Insurance	2,490	2,029	2,029	2,231	2,171	142
5240000 - Workers' Compensation	53,768	61,659	61,659	53,632	53,611	-8,048
Personal Services:	\$1,296,843	\$1,375,385	\$1,375,385	\$1,172,940	\$1,473,937	\$98,552
Operating Expenses:						
5310000 - Professional Services	86,968	150,000	150,000	12,604	45,000	-105,000
5310006 - Legal Fees	37,876	0	0	32,858	0	0
5312000 - Tax Collector Fees	270,166	279,760	279,760	280,975	445,346	165,586
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	13,158,372	16,675,469	17,125,469	13,956,730	22,560,744	5,885,275
5342000 - Landfill LT Care and Closure	675,027	889,400	904,400	221,238	638,438	-250,962
5342001 - Landfill LT-CONTRA ACCT	-675,027	-889,400	-904,400	0	-638,438	250,962
5400000 - Travel And Per Diem	388	1,200	1,200	127	6,615	5,415
5410000 - Communications	6,864	5,820	5,820	3,339	6,153	333
5420000 - Freight & Postage Services	436	1,700	1,700	375	1,950	250
5430000 - Utility Services	8,284	8,400	8,400	5,985	9,000	600
5440000 - Rentals And Leases	1,419	6,250	6,250	1,029	6,600	350
5450000 - Insurance	57,585	10,055	10,055	10,055	11,349	1,294
5460000 - Repair & Maintenance Svcs	9,422	18,650	18,650	7,515	18,650	0
5462000 - Rep & Maint-automotive	49,047	49,650	49,650	44,610	49,650	0
5470000 - Printing And Binding	1,857	18,000	18,000	3,110	6,000	-12,000
5480000 - Promotional Activities	4,711	12,000	12,000	4,065	7,000	-5,000
5490000 - Oth Current Chgs & Obligations	51,943	151,246	151,246	886	75,693	-75,553
5490011 - Cash over/shorts	-5	0	0	-20	0	0
5490019 - Hurricane Irma Allocation	4,569,335	0	0	0	0	0
5490501 - OH-Workers' Compensation	6,057	7,574	7,574	7,574	5,462	-2,112
5490502 - OH-Property & Liability Insurance	6,514	1,941	1,941	1,941	2,026	85
5490503 - OH-Dental Insurance	1,007	1,134	1,134	1,134	1,423	289
5490504 - OH-Health Insurance	5,012	5,346	5,346	5,346	5,290	-56
5490505 - OH-Life/AD&D, STD, LTD	1,281	1,269	1,269	1,269	1,210	-59
5490509 - OH-Fleet Oversight	0	2,716	2,716	2,716	2,160	-556
5490510 - OH-Fleet Maint	363	0	0	0	0	0
5490511 - OH-Fleet Fuel	0	5,040	5,040	5,040	12,150	7,110
5511000 - Office Supplies	2,358	2,430	2,430	1,661	2,750	320

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5512000 - Office Equipment	0	0	0	110	0	0
5520000 - Operating Supplies	25,840	104,873	104,873	82,471	77,660	-27,213
5520010 - Computer Software	4,930	15,000	15,000	0	0	-15,000
5520020 - Computer Hardware, Non-Capital	0	0	0	990	0	0
5521000 - Gas & Oil	37,704	38,500	38,500	25,573	41,450	2,950
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Memberships	535	765	765	240	1,265	500
5550000 - Training	0	1,100	1,100	537	5,150	4,050
5590000 - Depreciation	67,003	0	0	0	67,003	67,003
Operating Expenses:	\$18,473,274	\$17,576,838	\$18,026,838	\$14,722,084	\$23,475,699	\$5,898,861
Capital Outlay:						
5628000 - Buildings Improvements	0	0	0	0	17,000	17,000
5630000 - Improv Other Than Bldgs	0	15,200	15,200	13,659	100,000	84,800
5640000 - Machinery & Equipment	0	0	0	0	16,000	16,000
5640020 - Computer Hardware, Capital	0	0	0	0	2,750	2,750
5640100 - Vehicles	0	0	0	0	24,999	24,999
5650000 - Construction In Progress	0	45,000	45,000	910	107,842	62,842
Capital Outlay:	\$0	\$60,200	\$60,200	\$14,569	\$268,591	\$208,391
Debt Service:						
5710000 - Principal	0	0	0	0	14,916	14,916
5720000 - Interest	0	0	0	0	4,761	4,761
Debt Service:	\$0	\$0	\$0	\$0	\$19,677	\$19,677
Transfers Out:						
5910001 - Tran Out-general Fund	409,781	632,102	632,102	632,102	1,374,973	742,871
5910154 - Tran Out-constitutional Gas Tx	0	1,000,000	1,000,000	1,000,000	0	-1,000,000
5910158 - Tran Out-intergov Radio Commun	17,558	18,661	18,661	18,661	19,836	1,175
5910315 - Tran Out-General Capital Outlay Ful	6,000,000	0	0	0	0	0
5910510 - Tran Out Fleet	7,951	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	0	11,760	11,760	11,760	960	-10,800
Transfers Out:	\$6,435,290	\$1,662,523	\$1,662,523	\$1,662,523	\$1,395,769	-\$266,754
Reserves - Operating:						
5990010 - Reserve For Cash	0	3,444,176	3,444,176	0	4,390,901	946,725
5990020 - Reserve For Contingency	0	749,835	378,255	0	749,835	0
Reserves - Operating:	\$0	\$4,194,011	\$3,822,431	\$0	\$5,140,736	\$946,725
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,907	1,907
Reserves - Debt:	\$0	\$0	\$0	\$0	\$1,907	\$1,907
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	4,260,993	3,759,599	0	2,982,001	-1,278,992
Reserves - Capital:	\$0	\$4,260,993	\$3,759,599	\$0	\$2,982,001	-\$1,278,992
Reserves - Assigned:						
5990052 - Reserve For Landfill Closure	0	12,370,850	12,872,244	0	12,872,244	501,394
5990060 - Reserves Assigned	0	7,000,000	2,594,957	0	3,229,646	-3,770,354
Reserves - Assigned:	\$0	\$19,370,850	\$15,467,201	\$0	\$16,101,890	-\$3,268,960

FUND 401 - SOLID WASTE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
TOTAL EXPENDITURES:	\$26,205,407	\$48,500,800	\$44,174,177	\$17,572,116	\$50,860,207	\$2,359,407

FUND 407 – OSCEOLA PARKWAY

TRENDS & ISSUES

The Osceola Parkway Fund is an Enterprise Fund under the Transportation and Transit Department. It provides funding for Osceola Parkway's operations, maintenance, and debt service for the Transportation Revenue Bonds, Series 2004, and the Osceola Parkway project.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenditures increased due to updates to Property & Liability Insurances and associated Overhead.**
- **Transfers Out increased based on finalizing the Cost Allocation Plan.**
- **Reserves were adjusted in accordance with Budget Policy.**

REVENUES

The primary revenue sources for this Fund is tolls which are projected to increase in FY20. This Fund also includes Interest and Fund Balance.

There were no changes between the Recommended and Tentative Budgets.

407-OSCEOLA PARKWAY SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 16,473,687	\$ 20,407,785	\$ 20,407,785	\$ 0	\$ 3,934,098
Miscellaneous Revenues	\$ 15,773	\$ 40,613	\$ 40,613	\$ 0	\$ 24,840
Less 5% Statutory Reduction	\$(824,473)	\$(1,022,420)	\$(1,022,420)	\$ 0	\$(197,947)
Subtotal:	\$ 15,664,987	\$ 19,425,978	\$ 19,425,978	\$ 0	\$ 3,760,991
Fund Balance	\$ 15,610,615	\$ 7,945,202	\$ 7,945,202	\$ 0	\$(7,665,413)
REVENUES TOTAL:	\$ 31,275,602	\$ 27,371,180	\$ 27,371,180	\$ 0	\$(3,904,422)
EXPENDITURES:					
Personal Services	\$ 162,448	\$ 187,231	\$ 187,231	\$ 0	\$ 24,783
Operating Expenses	\$ 2,927,353	\$ 4,457,585	\$ 4,742,035	\$ 284,450	\$ 1,814,682
Capital Outlay	\$ 5,455,596	\$ 0	\$ 0	\$ 0	\$(5,455,596)
Debt Service	\$ 9,246,488	\$ 9,331,404	\$ 9,331,404	\$ 0	\$ 84,916
Subtotal:	\$ 17,791,885	\$ 13,976,220	\$ 14,260,670	\$ 284,450	\$(3,531,215)
Other Non Operating Expenses	\$ 0	\$ 3,820,851	\$ 3,820,851	\$ 0	\$ 3,820,851
Transfers Out	\$ 172,163	\$ 179,050	\$ 206,650	\$ 27,600	\$ 34,487
Reserves - Operating	\$ 543,661	\$ 837,286	\$ 855,986	\$ 18,700	\$ 312,325
Reserves - Debt	\$ 4,662,152	\$ 4,679,640	\$ 4,679,640	\$ 0	\$ 17,488
Reserves - Capital	\$ 8,105,741	\$ 3,878,133	\$ 3,547,383	\$(330,750)	\$(4,558,358)
EXPENDITURES TOTAL:	\$ 31,275,602	\$ 27,371,180	\$ 27,371,180	\$ 0	\$(3,904,422)

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	87,554	113,666	113,666	99,057	122,452	8,786
5120002 - Disaster Relief	357	0	0	0	0	0
5122000 - Car Allowance	971	0	0	875	0	0
5130001 - Vacancy Factor	0	-1,991	-1,991	0	-2,142	-151
5140000 - Overtime	122	0	0	1,022	0	0
5160000 - Compensated Annual Leave	10,428	0	0	3,717	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	4,250	0	0
5160020 - Compensated Admin Leave	852	0	0	1,302	0	0
5170000 - Compensated Sick Leave	2,785	0	0	2,572	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	4,536	0	0
5210000 - Fica Taxes	7,610	8,696	8,696	8,324	9,368	672
5220000 - Retirement Contributions	15,532	15,466	15,466	15,463	17,517	2,051
5221000 - Opeb Gasb 45	17,103	0	17,104	0	15,000	15,000
5230000 - Health Insurance	15,264	21,746	21,746	16,898	20,809	-937
5231000 - Life Insurance	124	105	105	118	116	11
5232000 - Dental Insurance	458	475	475	418	473	-2
5233000 - Lt Disability Insurance	165	187	187	172	203	16
5233100 - St Disability Insurance	305	250	250	286	267	17
5240000 - Workers' Compensation	2,627	3,848	3,848	3,446	3,168	-680
Personal Services:	\$162,255	\$162,448	\$179,552	\$162,455	\$187,231	\$24,783
Operating Expenses:						
5310000 - Professional Services	4,080	600,000	700,000	513,321	0	-600,000
5340000 - Other Contractual Services	1,338,906	1,423,500	1,473,114	1,109,782	1,463,475	39,975
5340001 - Miscellaneous Contractual Svcs	177,195	0	0	47,818	0	0
5400000 - Travel And Per Diem	1,055	600	600	200	600	0
5410000 - Communications	101,539	105,000	105,000	104,511	105,000	0
5410001 - Communication Services - Marketin	0	0	0	472	0	0
5420000 - Freight & Postage Services	266	500	500	0	500	0
5430000 - Utility Services	62,291	74,240	74,240	47,886	74,240	0
5450000 - Insurance	1,343	1,558	1,558	1,558	243,125	241,567
5460000 - Repair & Maintenance Svcs	346,929	694,834	694,834	329,243	856,734	161,900
5462000 - Rep & Maint-automotive	151	0	0	0	0	0
5470000 - Printing And Binding	185	500	500	2	500	0
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490019 - Hurricane Irma Allocation	4,238	0	0	0	0	0
5490501 - OH-Workers' Compensation	344	637	637	637	437	-200
5490502 - OH-Property & Liability Insurance	1,130	301	301	301	43,399	43,098
5490503 - OH-Dental Insurance	58	94	94	94	114	20
5490504 - OH-Health Insurance	284	450	450	450	423	-27
5490505 - OH-Life/AD&D, STD, LTD	68	96	96	96	88	-8
5511000 - Office Supplies	218	250	250	105	250	0
5512000 - Office Equipment	230	2,400	2,400	434	2,400	0
5520000 - Operating Supplies	108	1,000	1,000	0	1,000	0
5520010 - Computer Software	0	2,000	2,000	0	2,000	0
5521000 - Gas & Oil	1,838	2,000	2,000	364	2,000	0
5540000 - Books,pubs,subs & Memberships	12,473	17,333	17,333	14,600	17,333	0
5590000 - Depreciation	1,928,357	0	1,928,357	0	1,928,357	1,928,357

FUND 407 - OSCEOLA PARKWAY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:	\$3,983,287	\$2,927,353	\$5,005,324	\$2,171,874	\$4,742,035	\$1,814,682
Capital Outlay:						
5640000 - Machinery & Equipment	0	131,000	131,000	0	0	-131,000
5650000 - Construction In Progress	0	5,324,596	5,339,596	267,266	0	-5,324,596
Capital Outlay:	\$0	\$5,455,596	\$5,470,596	\$267,266	\$0	-\$5,455,596
Debt Service:						
5710000 - Principal	0	8,065,000	8,395,000	0	8,255,000	190,000
5720000 - Interest	1,087,408	1,174,388	1,064,756	1,264,725	1,069,304	-105,084
5730000 - Other Debt Service Costs	3,771	7,100	7,100	4,148	7,100	0
Debt Service:	\$1,091,180	\$9,246,488	\$9,466,856	\$1,268,873	\$9,331,404	\$84,916
Other Non Operating Expenses:						
5950000 - Other Non-oper Uses	5,082,389	0	0	3,820,851	3,820,851	3,820,851
Other Non Operating Expenses:	\$5,082,389	\$0	\$0	\$3,820,851	\$3,820,851	\$3,820,851
Transfers Out:						
5910001 - Tran Out-general Fund	100,221	172,163	172,163	172,163	206,650	34,487
5910155 - Tran Out-w192 Phase I	15,000	0	0	0	0	0
Transfers Out:	\$115,221	\$172,163	\$172,163	\$172,163	\$206,650	\$34,487
Reserves - Operating:						
5990010 - Reserve For Cash	0	543,661	565,494	0	855,986	312,325
5990020 - Reserve For Contingency	0	0	1,226	0	0	0
Reserves - Operating:	\$0	\$543,661	\$566,720	\$0	\$855,986	\$312,325
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	4,662,152	4,664,863	0	4,679,640	17,488
Reserves - Debt:	\$0	\$4,662,152	\$4,664,863	\$0	\$4,679,640	\$17,488
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	5,774,375	1,069,415	0	0	-5,774,375
5990041 - Res For Capital - Designated	0	2,331,366	3,141,786	0	3,547,383	1,216,017
Reserves - Capital:	\$0	\$8,105,741	\$4,211,201	\$0	\$3,547,383	-\$4,558,358
TOTAL EXPENDITURES:	\$10,434,332	\$31,275,602	\$29,737,275	\$7,863,482	\$27,371,180	-\$3,904,422

FUND 408 – PONICIANA PARKWAY

TRENDS & ISSUES

The Poinciana Parkway Fund was established in FY14 to receive Bond Proceeds and manage the debt service payments for the Poinciana Parkway project. The State of Florida State Infrastructure Bank (SIB) Load was received in FY15, fully funding the project.

There were no changes between the Recommended and Tentative Budget.

REVENUES

The only Revenue for this Fund for FY20 is Fund Balance. The remaining funds from FY19 are for capital projects.

There were no changes between the Recommended and Tentative Budget.

408-POINCIANA PARKWAY SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Fund Balance	\$ 0	\$ 14,020,292	\$ 14,020,292	\$ 0	\$ 14,020,292
REVENUES TOTAL:	\$ 0	\$ 14,020,292	\$ 14,020,292	\$ 0	\$ 14,020,292
EXPENDITURES:					
Capital Outlay	\$ 0	\$ 3,383,371	\$ 3,383,371	\$ 0	\$ 3,383,371
Debt Service	\$ 0	\$ 1,541,059	\$ 1,541,059	\$ 0	\$ 1,541,059
Subtotal:	\$ 0	\$ 4,924,430	\$ 4,924,430	\$ 0	\$ 4,924,430
Reserves - Debt	\$ 0	\$ 1,534,309	\$ 1,534,309	\$ 0	\$ 1,534,309
Reserves - Capital	\$ 0	\$ 7,561,553	\$ 7,561,553	\$ 0	\$ 7,561,553
EXPENDITURES TOTAL:	\$ 0	\$ 14,020,292	\$ 14,020,292	\$ 0	\$ 14,020,292

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 408 - POINCIANA PARKWAY

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5310000 - Professional Services	0	0	24,000	0	0	0
5310006 - Legal Fees	0	0	100,000	0	0	0
5590000 - Depreciation	0	0	1,342,414	0	0	0
Operating Expenses:	\$0	\$0	\$1,466,414	\$0	\$0	\$0
Capital Outlay:						
5650000 - Construction In Progress	0	0	3,935,739	409,502	3,383,371	3,383,371
Capital Outlay:	\$0	\$0	\$3,935,739	\$409,502	\$3,383,371	\$3,383,371
Debt Service:						
5710000 - Principal	0	0	24,935	0	24,935	24,935
5720000 - Interest	0	0	1,509,374	0	1,509,374	1,509,374
5730000 - Other Debt Service Costs	0	0	6,750	0	6,750	6,750
Debt Service:	\$0	\$0	\$1,541,059	\$0	\$1,541,059	\$1,541,059
Reserves - Operating:						
5990020 - Reserve For Contingency	0	0	540,180	0	0	0
Reserves - Operating:	\$0	\$0	\$540,180	\$0	\$0	\$0
Reserves - Debt:						
5990032 - Res For Debt - Future Payment	0	0	1,534,309	0	1,534,309	1,534,309
Reserves - Debt:	\$0	\$0	\$1,534,309	\$0	\$1,534,309	\$1,534,309
Reserves - Capital:						
5990040 - Res For Capital - Undesignated	0	0	7,184,397	0	7,561,553	7,561,553
Reserves - Capital:	\$0	\$0	\$7,184,397	\$0	\$7,561,553	\$7,561,553
TOTAL EXPENDITURES:	\$0	\$0	\$16,202,098	\$409,502	\$14,020,292	\$14,020,292

INTERNAL SERVICE FUNDS

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FUND 501 – WORKERS’ COMPENSATION FUND

TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses decreased due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**
- **Reserves were adjusted in accordance with the Budget Policy and are in compliance with the actuarial study.**

REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY20 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services decreased due to mid-year staffing adjustments which impacted FY20 and finalized overhead costs for administration of the program.**

501-WORKERS' COMP INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 4,075,377	\$ 3,781,715	\$ 3,687,371	\$(94,344)	\$(388,006)
Subtotal:	\$ 4,075,377	\$ 3,781,715	\$ 3,687,371	\$(94,344)	\$(388,006)
Fund Balance	\$ 4,301,373	\$ 4,712,879	\$ 4,712,879	\$ 0	\$ 411,506
REVENUES TOTAL:	\$ 8,376,750	\$ 8,494,594	\$ 8,400,250	\$(94,344)	\$ 23,500
EXPENDITURES:					
Personal Services	\$ 122,986	\$ 129,363	\$ 129,363	\$ 0	\$ 6,377
Operating Expenses	\$ 2,954,741	\$ 2,546,628	\$ 2,546,133	\$(495)	\$(408,608)
Capital Outlay	\$ 12,499	\$ 0	\$ 0	\$ 0	\$(12,499)
Subtotal:	\$ 3,090,226	\$ 2,675,991	\$ 2,675,496	\$(495)	\$(414,730)
Transfers Out	\$ 124,192	\$ 129,160	\$ 124,249	\$(4,911)	\$ 57
Reserves - Operating	\$ 55,329	\$ 55,329	\$ 55,329	\$ 0	\$ 0
Reserves - Claims	\$ 5,107,003	\$ 5,634,114	\$ 5,545,176	\$(88,938)	\$ 438,173
EXPENDITURES TOTAL:	\$ 8,376,750	\$ 8,494,594	\$ 8,400,250	\$(94,344)	\$ 23,500

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	51,443	94,234	94,234	80,563	98,078	3,844
5130001 - Vacancy Factor	0	-1,649	-1,649	0	-1,718	-69
5160000 - Compensated Annual Leave	6,733	0	0	1,009	0	0
5160020 - Compensated Admin Leave	972	0	0	1,495	0	0
5170000 - Compensated Sick Leave	7,013	0	0	998	0	0
5210000 - Fica Taxes	4,980	7,210	7,210	6,394	7,500	290
5220000 - Retirement Contributions	6,185	12,235	12,235	11,074	13,394	1,159
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	5,779	9,911	9,911	8,914	11,055	1,144
5231000 - Life Insurance	61	88	88	93	92	4
5232000 - Dental Insurance	217	378	378	330	409	31
5233000 - Lt Disability Insurance	82	154	154	134	162	8
5233100 - St Disability Insurance	152	208	208	243	215	7
5240000 - Workers' Compensation	125	217	217	193	176	-41
Personal Services:	\$84,529	\$122,986	\$122,986	\$111,440	\$129,363	\$6,377
Operating Expenses:						
5310000 - Professional Services	127,325	127,500	127,500	106,775	117,500	-10,000
5340000 - Other Contractual Services	13,325	24,610	24,610	8,344	23,185	-1,425
5450000 - Insurance	600	160	160	160	152	-8
5450001 - Insurance Premium	50,760	231,000	231,000	228,535	244,860	13,860
5450002 - Insurance Admin Fees	65,935	67,200	67,200	34,516	48,000	-19,200
5462000 - Rep & Maint-automotive	0	500	500	356	500	0
5490000 - Oth Current Chgs & Obligations	0	0	0	210,342	0	0
5490300 - Claims	1,774,412	2,500,000	2,500,000	1,339,835	2,107,431	-392,569
5490302 - Adjustment to Claim Liabilitie	209,977	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	1	1	0	0	-1
5490502 - OH-Property & Liability Insurance	69	31	31	31	27	-4
5490503 - OH-Dental Insurance	50	73	73	73	86	13
5490504 - OH-Health Insurance	245	343	343	343	324	-19
5490505 - OH-Life/AD&D, STD, LTD	59	73	73	73	68	-5
5490510 - OH-Fleet Maint	37	0	0	0	0	0
5521000 - Gas & Oil	0	250	250	80	1,000	750
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	0	2,500	2,500	279	2,500	0
Operating Expenses:	\$2,242,793	\$2,954,741	\$2,954,741	\$1,929,742	\$2,546,133	-\$408,608
Capital Outlay:						
5640100 - Vehicles	0	12,499	12,499	23,945	0	-12,499
Capital Outlay:	\$0	\$12,499	\$12,499	\$23,945	\$0	-\$12,499
Transfers Out:						
5910001 - Tran Out-general Fund	236,713	124,192	1,774,049	1,774,049	124,249	57
5910102 - Tran Out-transportation Trust	0	0	593,365	593,365	0	0
5910104 - Tran Out-104	0	0	107,947	107,947	0	0
5910107 - Tran Out Library Fund	0	0	319	319	0	0
5910111 - Tran Out-ship State Housing	0	0	135	135	0	0
5910122 - Transfers Out NSP3	0	0	93	93	0	0
5910125 - Tran Out-env Land Maintenance	0	0	9,813	9,813	0	0
5910130 - Tran Out-Court Tech Fund	0	0	2,716	2,716	0	0

FUND 501 - WORKERS' COMPENSATION INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Transfers Out:						
5910134 - Tran Out - Fire	0	0	1,761,451	1,761,451	0	0
5910137 - Tran Out HOME Fund	0	0	43	43	0	0
5910148 - Tran Out-building Fund	0	0	47,675	47,675	0	0
5910150 - Tran Out W192	0	0	2,913	2,913	0	0
5910151 - Tran Out- CDBG Fund	0	0	2,222	2,222	0	0
5910155 - Tran Out-w192 Phase I	0	0	6,600	6,600	0	0
5910158 - Tran Out-intergov Radio Commun	0	0	7,923	7,923	0	0
5910168 - Trans Out Section 8	0	0	3,912	3,912	0	0
5910401 - Tran Out-solid Waste	0	0	78,420	78,420	0	0
5910407 - Trans Our Osc Pkway	0	0	1,226	1,226	0	0
5910502 - Tran Out - Prop & Casualty	0	0	477	477	0	0
5910503 - Tran Out Dental	0	0	377	377	0	0
5910504 - Tran Out-health Insurance	0	0	386	386	0	0
5910505 - Tran Out- Life, LTD & STD	0	0	375	375	0	0
5910510 - Tran Out Fleet	0	0	33,994	33,994	0	0
Transfers Out:	\$236,713	\$124,192	\$4,436,431	\$4,436,431	\$124,249	\$57
Reserves - Operating:						
5990020 - Reserve For Contingency	0	55,329	55,329	0	55,329	0
Reserves - Operating:	\$0	\$55,329	\$55,329	\$0	\$55,329	\$0
Reserves - Claims:						
5990053 - Reserve For Claims	0	5,107,003	6,544,649	0	5,545,176	438,173
Reserves - Claims:	\$0	\$5,107,003	\$6,544,649	\$0	\$5,545,176	\$438,173
TOTAL EXPENDITURES:	\$2,564,035	\$8,376,750	\$14,126,635	\$6,501,558	\$8,400,250	\$23,500

FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Property & Casualty Insurance Internal Service Fund is managed by HR-Risk Management (1261) which administers the County's comprehensive insurance and self-insurance programs for Property, Casualty and General Liability Insurances.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased in Claims as a result of the increased revenue listed below. As a result, the increase in revenue identifies the potential for an increase in insurance claims from the initial projection. Additional increases are primarily due to adjustments to Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out increased based on the updated Cost Allocation Plan.**

REVENUES

The primary source of revenue is derived from charges related to property and casualty insurance rates to countywide departments based on the number of County vehicles and auto premium liability and physical damage.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to incorporating the Countywide finalized costs associated with Property & Liability Insurances and administration of the program.**

502-PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 4,045,352	\$ 3,384,687	\$ 4,053,965	\$ 669,278	\$ 8,613
Subtotal:	\$ 4,045,352	\$ 3,384,687	\$ 4,053,965	\$ 669,278	\$ 8,613
Fund Balance	\$ 2,109,477	\$ 2,536,906	\$ 2,536,906	\$ 0	\$ 427,429
REVENUES TOTAL:	\$ 6,154,829	\$ 5,921,593	\$ 6,590,871	\$ 669,278	\$ 436,042
EXPENDITURES:					
Personal Services	\$ 109,978	\$ 114,965	\$ 114,965	\$ 0	\$ 4,987
Operating Expenses	\$ 3,534,322	\$ 4,387,757	\$ 5,045,736	\$ 657,979	\$ 1,511,414
Capital Outlay	\$ 12,500	\$ 0	\$ 0	\$ 0	\$(12,500)
Subtotal:	\$ 3,656,800	\$ 4,502,722	\$ 5,160,701	\$ 657,979	\$ 1,503,901
Transfers Out	\$ 85,663	\$ 88,653	\$ 99,952	\$ 11,299	\$ 14,289
Reserves - Operating	\$ 61,202	\$ 61,679	\$ 61,679	\$ 0	\$ 477
Reserves - Claims	\$ 2,351,164	\$ 1,268,539	\$ 1,268,539	\$ 0	\$(1,082,625)
EXPENDITURES TOTAL:	\$ 6,154,829	\$ 5,921,593	\$ 6,590,871	\$ 669,278	\$ 436,042

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	51,443	85,235	85,235	68,865	88,202	2,967
5130001 - Vacancy Factor	0	-1,491	-1,491	0	-1,543	-52
5160000 - Compensated Annual Leave	5,349	0	0	997	0	0
5160020 - Compensated Admin Leave	972	0	0	1,159	0	0
5170000 - Compensated Sick Leave	6,043	0	0	1,371	0	0
5210000 - Fica Taxes	4,800	6,520	6,520	5,506	6,748	228
5220000 - Retirement Contributions	5,660	8,821	8,821	7,564	9,506	685
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	5,779	9,911	9,911	8,533	11,058	1,147
5231000 - Life Insurance	61	81	81	79	83	2
5232000 - Dental Insurance	217	377	377	315	411	34
5233000 - Lt Disability Insurance	82	141	141	116	146	5
5233100 - St Disability Insurance	152	187	187	209	194	7
5240000 - Workers' Compensation	125	196	196	166	160	-36
Personal Services:	\$81,470	\$109,978	\$109,978	\$94,880	\$114,965	\$4,987
Operating Expenses:						
5310000 - Professional Services	256,187	325,500	325,500	258,841	325,500	0
5310006 - Legal Fees	157,887	0	0	236,371	0	0
5450000 - Insurance	0	326	326	0	162	-164
5450001 - Insurance Premium	1,745,089	2,033,655	2,033,655	1,732,400	2,440,386	406,731
5450003 - Bonded Insurance	214	660	660	440	1,920	1,260
5490000 - Oth Current Chgs & Obligations	18,957	30,000	30,000	16,447	30,000	0
5490300 - Claims	1,559,970	1,139,764	1,139,764	1,395,385	2,243,425	1,103,661
5490302 - Adjustment to Claim Liabilitie	1,433,850	0	0	0	0	0
5490501 - OH-Workers' Compensation	297	486	486	486	206	-280
5490502 - OH-Property & Liability Insurance	0	63	63	0	29	-34
5490503 - OH-Dental Insurance	50	73	73	73	88	15
5490504 - OH-Health Insurance	247	343	343	343	323	-20
5490505 - OH-Life/AD&D, STD, LTD	60	75	75	75	67	-8
5490509 - OH-Fleet Oversight	0	97	97	97	80	-17
5490511 - OH-Fleet Fuel	0	180	180	180	450	270
5540000 - Books,pubs,subs & Memberships	0	750	750	0	750	0
5541000 - Registration Fees	0	350	350	0	350	0
5550000 - Training	0	2,000	2,000	0	2,000	0
Operating Expenses:	\$5,172,808	\$3,534,322	\$3,534,322	\$3,641,139	\$5,045,736	\$1,511,414
Capital Outlay:						
5640100 - Vehicles	0	12,500	12,500	0	0	-12,500
Capital Outlay:	\$0	\$12,500	\$12,500	\$0	\$0	-\$12,500
Transfers Out:						
5910001 - Tran Out-general Fund	51,301	85,243	85,243	85,243	99,952	14,709
5910511 - Tran Out Fleet Fuel F511	0	420	420	420	0	-420
Transfers Out:	\$51,301	\$85,663	\$85,663	\$85,663	\$99,952	\$14,289
Reserves - Operating:						
5990020 - Reserve For Contingency	0	61,202	61,679	0	61,679	477
Reserves - Operating:	\$0	\$61,202	\$61,679	\$0	\$61,679	\$477

FUND 502 - PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	2,351,164	2,351,164	0	1,268,539	-1,082,625
Reserves - Claims:	\$0	\$2,351,164	\$2,351,164	\$0	\$1,268,539	-\$1,082,625
TOTAL EXPENDITURES:	\$5,305,579	\$6,154,829	\$6,155,306	\$3,821,682	\$6,590,871	\$436,042

FUND 503 – DENTAL INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Dental Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Office administers the self-insured dental insurance program for the County.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased in Claims as a result of the increased revenue noted below. Initial projections for Claims was based on the prior plan selections. As a result, the increase in revenue due to plan selections identifies the potential for an increase in insurance claims and expenses from the initial projections (for example, going from Employee Only to Employee plus 1, means there will be an additional member). As a result, there is a corresponding increase to the Claims expense.**
- **The increase in Operating referenced above was partially offset by decreases primarily due to adjustments to Insurance and Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**

REVENUES

The primary source of revenue is derived from charges related to dental insurance rates to participating Constitutional Offices, BOCC departments and employee contributions. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to selections made during Open Enrollment.**

503-DENTAL INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 1,026,272	\$ 1,071,982	\$ 1,224,825	\$ 152,843	\$ 198,553
Subtotal:	\$ 1,026,272	\$ 1,071,982	\$ 1,224,825	\$ 152,843	\$ 198,553
Fund Balance	\$ 484,350	\$ 629,679	\$ 629,679	\$ 0	\$ 145,329
REVENUES TOTAL:	\$ 1,510,622	\$ 1,701,661	\$ 1,854,504	\$ 152,843	\$ 343,882
EXPENDITURES:					
Personal Services	\$ 70,183	\$ 73,658	\$ 73,658	\$ 0	\$ 3,475
Operating Expenses	\$ 909,571	\$ 964,277	\$ 1,119,650	\$ 155,373	\$ 210,079
Subtotal:	\$ 979,754	\$ 1,037,935	\$ 1,193,308	\$ 155,373	\$ 213,554
Transfers Out	\$ 2,433	\$ 2,530	\$ 0	\$(2,530)	\$(2,433)
Reserves - Operating	\$ 8,363	\$ 8,740	\$ 8,740	\$ 0	\$ 377
Reserves - Claims	\$ 520,072	\$ 652,456	\$ 652,456	\$ 0	\$ 132,384
EXPENDITURES TOTAL:	\$ 1,510,622	\$ 1,701,661	\$ 1,854,504	\$ 152,843	\$ 343,882

* Highlighted column reflects the recommended adjustments to the
Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 503 - DENTAL INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,520	51,846	51,846	40,063	53,604	1,758
5130001 - Vacancy Factor	0	-908	-908	0	-938	-30
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	3,211	0	0	2,078	0	0
5160020 - Compensated Admin Leave	580	0	0	397	0	0
5170000 - Compensated Sick Leave	2,660	0	0	1,405	0	0
5210000 - Fica Taxes	3,162	3,965	3,965	3,216	4,099	134
5220000 - Retirement Contributions	4,156	5,174	5,174	4,424	5,558	384
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	6,542	9,460	9,460	8,005	10,679	1,219
5231000 - Life Insurance	48	48	48	49	51	3
5232000 - Dental Insurance	222	280	280	233	303	23
5233000 - Lt Disability Insurance	65	84	84	70	88	4
5233100 - St Disability Insurance	119	115	115	127	118	3
5240000 - Workers' Compensation	90	119	119	101	96	-23
Personal Services:	\$58,166	\$70,183	\$70,183	\$60,169	\$73,658	\$3,475
Operating Expenses:						
5450000 - Insurance	0	136	136	136	112	-24
5450002 - Insurance Admin Fees	56,826	54,722	54,722	42,677	57,000	2,278
5490300 - Claims	858,680	853,967	853,967	758,635	1,061,983	208,016
5490302 - Adjustment to Claim Liabilitie	-1,400	0	0	0	0	0
5490501 - OH-Workers' Compensation	253	359	359	359	247	-112
5490502 - OH-Property & Liability Insurance	0	26	26	26	20	-6
5490503 - OH-Dental Insurance	0	53	53	0	0	-53
5490504 - OH-Health Insurance	209	253	253	253	238	-15
5490505 - OH-Life/AD&D, STD, LTD	51	55	55	55	50	-5
Operating Expenses:	\$914,619	\$909,571	\$909,571	\$802,141	\$1,119,650	\$210,079
Transfers Out:						
5910001 - Tran Out-general Fund	12,841	2,433	2,433	2,433	0	-2,433
Transfers Out:	\$12,841	\$2,433	\$2,433	\$2,433	\$0	-\$2,433
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,363	8,740	0	8,740	377
Reserves - Operating:	\$0	\$8,363	\$8,740	\$0	\$8,740	\$377
Reserves - Claims:						
5990053 - Reserve For Claims	0	520,072	520,072	0	652,456	132,384
Reserves - Claims:	\$0	\$520,072	\$520,072	\$0	\$652,456	\$132,384
TOTAL EXPENDITURES:	\$985,626	\$1,510,622	\$1,510,999	\$864,743	\$1,854,504	\$343,882

FUND 504 – HEALTH INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Countywide Health Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to fund and administer health insurance costs of the County's self-insurance program. Health Insurance premiums for the entire County are paid out of this Fund.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased in Claims as a result of the increased revenue noted below. Initial projections for Claims were based on the prior plan selections. As a result, the increase in revenue due to plan selections identifies the potential for an increase in insurance claims and expenses from the initial projections (for example, going from Employee Only to Employee plus 1, means there will be an additional member). As a result, there is a corresponding increase to the Claims expense.**
- **The increase in Operating referenced above was partially offset by decreases primarily due to adjustments to Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**

REVENUES

The primary source of revenue is derived from charges related to health insurance rates to countywide BOCC departments, participating Constitutional Officer, retirees and employee contributions for health insurance. Also included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to selections made by employees, Constitutional Officers, and Retirees during Open Enrollment. As noted above, there is a corresponding increase to the Claims expense.**
- **Miscellaneous Revenues decreased due to revised projections.**

504-HEALTH INSURANCE INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 22,143,992	\$ 24,624,795	\$ 26,557,843	\$ 1,933,048	\$ 4,413,851
Miscellaneous Revenues	\$ 0	\$ 885,204	\$ 880,204	\$(5,000)	\$ 880,204
<u>Less 5% Statutory Reduction</u>	<u>\$ 0</u>	<u>\$(44,260)</u>	<u>\$(44,010)</u>	<u>\$ 250</u>	<u>\$(44,010)</u>
Subtotal:	\$ 22,143,992	\$ 25,465,739	\$ 27,394,037	\$ 1,928,298	\$ 5,250,045
<u>Fund Balance</u>	<u>\$ 6,496,335</u>	<u>\$ 6,734,148</u>	<u>\$ 6,734,148</u>	<u>\$ 0</u>	<u>\$ 237,813</u>
REVENUES TOTAL:	<u>\$ 28,640,327</u>	<u>\$ 32,199,887</u>	<u>\$ 34,128,185</u>	<u>\$ 1,928,298</u>	<u>\$ 5,487,858</u>
EXPENDITURES:					
Personal Services	\$ 122,361	\$ 128,935	\$ 128,935	\$ 0	\$ 6,574
<u>Operating Expenses</u>	<u>\$ 21,284,824</u>	<u>\$ 22,096,533</u>	<u>\$ 24,034,518</u>	<u>\$ 1,937,985</u>	<u>\$ 2,749,694</u>
Subtotal:	\$ 21,407,185	\$ 22,225,468	\$ 24,163,453	\$ 1,937,985	\$ 2,756,268
Transfers Out	\$ 117,491	\$ 122,191	\$ 112,504	\$(9,687)	\$(4,987)
Reserves - Operating	\$ 39,049	\$ 39,435	\$ 39,435	\$ 0	\$ 386
<u>Reserves - Claims</u>	<u>\$ 7,076,602</u>	<u>\$ 9,812,793</u>	<u>\$ 9,812,793</u>	<u>\$ 0</u>	<u>\$ 2,736,191</u>
EXPENDITURES TOTAL:	<u>\$ 28,640,327</u>	<u>\$ 32,199,887</u>	<u>\$ 34,128,185</u>	<u>\$ 1,928,298</u>	<u>\$ 5,487,858</u>

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	37,266	90,792	90,792	71,215	94,329	3,537
5130001 - Vacancy Factor	0	-1,588	-1,588	0	-1,652	-64
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	9,102	0	0	3,112	0	0
5160020 - Compensated Admin Leave	589	0	0	1,090	0	0
5170000 - Compensated Sick Leave	7,924	0	0	1,878	0	0
5210000 - Fica Taxes	4,071	6,944	6,944	5,686	7,216	272
5220000 - Retirement Contributions	5,116	11,060	11,060	9,534	12,060	1,000
5221000 - Opeb Gasb 45	-7,764	0	0	0	0	0
5230000 - Health Insurance	6,692	14,096	14,096	11,926	15,909	1,813
5231000 - Life Insurance	52	86	86	85	88	2
5232000 - Dental Insurance	227	413	413	347	450	37
5233000 - Lt Disability Insurance	69	151	151	123	156	5
5233100 - St Disability Insurance	127	198	198	224	208	10
5240000 - Workers' Compensation	92	209	209	178	171	-38
Personal Services:	\$63,567	\$122,361	\$122,361	\$105,398	\$128,935	\$6,574
Operating Expenses:						
5310000 - Professional Services	146,533	107,250	107,250	84,367	92,250	-15,000
5340009 - Other Contractual Services-Operatio	639,251	922,008	922,008	485,865	767,000	-155,008
5340010 - Other Contractual Services- Prescrip	292,456	420,000	420,000	186,173	351,000	-69,000
5340011 - Other Contractual Services- Fixed Fe	367,136	396,000	396,000	299,574	396,000	0
5340012 - Other Contractual Services- Tech, Li	49,500	54,000	54,000	40,500	54,000	0
5420000 - Freight & Postage Services	0	0	0	795	1,100	1,100
5450000 - Insurance	0	140	140	140	167	27
5450001 - Insurance Premium	939,502	998,822	998,822	687,174	0	-998,822
5450002 - Insurance Admin Fees	786,002	717,200	717,200	594,841	1,751,079	1,033,879
5470000 - Printing And Binding	722	4,000	4,000	250	4,000	0
5490016 - Other-Wellness	26,694	0	27,118	12,340	42,529	42,529
5490300 - Claims	17,857,236	16,500,000	16,500,000	16,332,633	19,489,651	2,989,651
5490301 - HRA Claims Payment	949,399	1,162,800	1,162,800	751,021	1,081,500	-81,300
5490302 - Adjustment to Claim Liabilitie	629,000	0	0	0	0	0
5490501 - OH-Workers' Compensation	261	536	536	536	367	-169
5490502 - OH-Property & Liability Insurance	0	27	27	27	30	3
5490503 - OH-Dental Insurance	44	82	82	82	97	15
5490504 - OH-Health Insurance	0	378	378	0	0	-378
5490505 - OH-Life/AD&D, STD, LTD	51	81	81	81	74	-7
5540000 - Books,pubs,subs & Memberships	0	500	500	0	500	0
5550000 - Training	400	1,000	1,000	279	1,000	0
5590000 - Depreciation	2,174	0	0	0	2,174	2,174
Operating Expenses:	\$22,686,362	\$21,284,824	\$21,311,942	\$19,476,677	\$24,034,518	\$2,749,694
Transfers Out:						
5910001 - Tran Out-general Fund	141,607	117,491	117,491	117,491	112,504	-4,987
Transfers Out:	\$141,607	\$117,491	\$117,491	\$117,491	\$112,504	-\$4,987
Reserves - Operating:						
5990020 - Reserve For Contingency	0	39,049	39,435	0	39,435	386
Reserves - Operating:	\$0	\$39,049	\$39,435	\$0	\$39,435	\$386

FUND 504 - HEALTH INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Reserves - Claims:						
5990053 - Reserve For Claims	0	7,076,602	7,076,602	0	9,812,793	2,736,191
Reserves - Claims:	\$0	\$7,076,602	\$7,076,602	\$0	\$9,812,793	\$2,736,191
TOTAL EXPENDITURES:	\$22,891,536	\$28,640,327	\$28,667,831	\$19,699,566	\$34,128,185	\$5,487,858

FUND 505 – LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Life, Long Term, Short Term Disability and Voluntary Life Insurance Internal Service Fund is managed by the Office of Human Resources (1265). This Fund was established to facilitate the revenue collection and payments for these insurance coverages Countywide.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased in Insurance Premium as a result of the increased revenue listed below. As a result, the increase in revenue identifies the potential for an increase in insurance claims from the initial projection. Additional increases are primarily due to adjustments to Insurance, Property and Liability Insurances as well as Overhead allocations.**
- **Transfers Out decreased based on the updated Cost Allocation Plan.**

REVENUES

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Also, included is Fund Balance.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to finalized overhead costs for administration of the program.**
- **Fund Balance projections were revised, which resulted in an increase.**

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

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 606,059	\$ 627,547	\$ 645,862	\$ 18,315	\$ 39,803
Subtotal:	\$ 606,059	\$ 627,547	\$ 645,862	\$ 18,315	\$ 39,803
Fund Balance	\$ 534,894	\$ 741,850	\$ 883,257	\$ 141,407	\$ 348,363
REVENUES TOTAL:	\$ 1,140,953	\$ 1,369,397	\$ 1,529,119	\$ 159,722	\$ 388,166
EXPENDITURES:					
Personal Services	\$ 55,614	\$ 58,445	\$ 58,445	\$ 0	\$ 2,831
Operating Expenses	\$ 556,020	\$ 556,720	\$ 719,122	\$ 162,402	\$ 163,102
Subtotal:	\$ 611,634	\$ 615,165	\$ 777,567	\$ 162,402	\$ 165,933
Transfers Out	\$ 22,556	\$ 23,458	\$ 20,778	\$(2,680)	\$(1,778)
Reserves - Operating	\$ 8,427	\$ 8,802	\$ 8,802	\$ 0	\$ 375
Reserves - Claims	\$ 498,336	\$ 721,972	\$ 721,972	\$ 0	\$ 223,636
EXPENDITURES TOTAL:	\$ 1,140,953	\$ 1,369,397	\$ 1,529,119	\$ 159,722	\$ 388,166

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 505 - LIFE, LTD, VOL. LIFE INSURANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	36,521	40,723	40,723	32,940	42,148	1,425
5130001 - Vacancy Factor	0	-713	-713	0	-738	-25
5140000 - Overtime	5	0	0	0	0	0
5160000 - Compensated Annual Leave	1,499	0	0	1,607	0	0
5160020 - Compensated Admin Leave	580	0	0	183	0	0
5170000 - Compensated Sick Leave	834	0	0	1,372	0	0
5210000 - Fica Taxes	2,892	3,115	3,115	2,655	3,223	108
5220000 - Retirement Contributions	4,014	4,255	4,255	3,815	4,587	332
5221000 - Opeb Gasb 45	788	0	0	0	0	0
5230000 - Health Insurance	6,542	7,710	7,710	6,821	8,691	981
5231000 - Life Insurance	48	37	37	40	41	4
5232000 - Dental Insurance	222	237	237	205	256	19
5233000 - Lt Disability Insurance	65	66	66	58	69	3
5233100 - St Disability Insurance	119	90	90	105	92	2
5240000 - Workers' Compensation	90	94	94	83	76	-18
Personal Services:	\$54,218	\$55,614	\$55,614	\$49,884	\$58,445	\$2,831
Operating Expenses:						
5450000 - Insurance	0	136	136	136	2,230	2,094
5450001 - Insurance Premium	396,813	555,250	555,250	284,653	716,032	160,782
5490501 - OH-Workers' Compensation	253	303	303	303	209	-94
5490502 - OH-Property & Liability Insurance	0	26	26	26	398	372
5490503 - OH-Dental Insurance	42	45	45	45	53	8
5490504 - OH-Health Insurance	209	213	213	213	200	-13
5490505 - OH-Life/AD&D, STD, LTD	0	47	47	0	0	-47
Operating Expenses:	\$397,317	\$556,020	\$556,020	\$285,376	\$719,122	\$163,102
Transfers Out:						
5910001 - Tran Out-general Fund	33,809	22,556	22,556	22,556	20,778	-1,778
Transfers Out:	\$33,809	\$22,556	\$22,556	\$22,556	\$20,778	-\$1,778
Reserves - Operating:						
5990020 - Reserve For Contingency	0	8,427	8,802	0	8,802	375
Reserves - Operating:	\$0	\$8,427	\$8,802	\$0	\$8,802	\$375
Reserves - Claims:						
5990053 - Reserve For Claims	0	498,336	498,336	0	721,972	223,636
Reserves - Claims:	\$0	\$498,336	\$498,336	\$0	\$721,972	\$223,636
TOTAL EXPENDITURES:	\$485,343	\$1,140,953	\$1,141,328	\$357,816	\$1,529,119	\$388,166

FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

TRENDS & ISSUES

The fund was established in FY19. The purpose of this Fund is to capture indirect costs associated with the general oversight of the Fleet operation.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating Expenses increased due to adjustments to Property and Liability Insurances, Overhead allocations and Other Contractual Services expenses.**

REVENUES

The Fleet General Oversight Internal Service Fund accounts for indirect costs associated with the general oversight of the Fleet operation. This Fund is supported by Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program.**

509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 55,678	\$ 57,151	\$ 61,440	\$ 4,289	\$ 5,762
Subtotal:	\$ 55,678	\$ 57,151	\$ 61,440	\$ 4,289	\$ 5,762
Fund Balance	\$ 0	\$ 4,017	\$ 4,017	\$ 0	\$ 4,017
REVENUES TOTAL:	\$ 55,678	\$ 61,168	\$ 65,457	\$ 4,289	\$ 9,779
EXPENDITURES:					
Personal Services	\$ 39,911	\$ 40,391	\$ 40,391	\$ 0	\$ 480
Operating Expenses	\$ 13,900	\$ 18,860	\$ 23,149	\$ 4,289	\$ 9,249
Subtotal:	\$ 53,811	\$ 59,251	\$ 63,540	\$ 4,289	\$ 9,729
Transfers Out	\$ 1,867	\$ 1,917	\$ 1,917	\$ 0	\$ 50
EXPENDITURES TOTAL:	\$ 55,678	\$ 61,168	\$ 65,457	\$ 4,289	\$ 9,779

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 509 - FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	29,884	29,884	22,063	30,780	896
5130001 - Vacancy Factor	0	-523	-523	0	-539	-16
5160000 - Compensated Annual Leave	0	0	0	1,545	0	0
5160020 - Compensated Admin Leave	0	0	0	510	0	0
5170000 - Compensated Sick Leave	0	0	0	1,168	0	0
5210000 - Fica Taxes	0	2,286	2,286	1,876	2,354	68
5220000 - Retirement Contributions	0	3,445	3,445	2,095	2,608	-837
5230000 - Health Insurance	0	3,865	3,865	3,270	4,255	390
5231000 - Life Insurance	0	28	28	28	29	1
5232000 - Dental Insurance	0	88	88	73	95	7
5233000 - Lt Disability Insurance	0	50	50	40	51	1
5233100 - St Disability Insurance	0	65	65	73	68	3
5240000 - Workers' Compensation	0	723	723	611	690	-33
Personal Services:	\$0	\$39,911	\$39,911	\$33,352	\$40,391	\$480
Operating Expenses:						
5340000 - Other Contractual Services	0	1,021	1,021	523	14,263	13,242
5400000 - Travel And Per Diem	0	385	385	320	385	0
5410000 - Communications	0	1,307	1,307	738	1,307	0
5430000 - Utility Services	0	1,350	1,350	951	1,350	0
5450000 - Insurance	0	4,192	4,192	4,192	35	-4,157
5460000 - Repair & Maintenance Svcs	0	2,490	2,490	223	2,040	-450
5490501 - OH-Workers' Compensation	0	112	112	112	78	-34
5490502 - OH-Property & Liability Insurance	0	809	809	809	6	-803
5490503 - OH-Dental Insurance	0	17	17	17	20	3
5490504 - OH-Health Insurance	0	79	79	79	74	-5
5490505 - OH-Life/AD&D, STD, LTD	0	18	18	18	16	-2
5511000 - Office Supplies	0	2,120	2,120	1,676	2,120	0
5590000 - Depreciation	0	0	0	0	1,455	1,455
Operating Expenses:	\$0	\$13,900	\$13,900	\$9,659	\$23,149	\$9,249
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	0	1,867	1,867	1,867	1,917	50
Transfers Out:	\$0	\$1,867	\$1,867	\$1,867	\$1,917	\$50
TOTAL EXPENDITURES:	\$0	\$55,678	\$55,678	\$44,878	\$65,457	\$9,779

FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund accounts for the cost incurred by the County for maintenance of large vehicles.

Changes between the Recommended and Tentative Budgets are as follows:

- **Personal Services increased due to employee Plan selections during Open Enrollment.**
- **Operating decreased to offset increases to Personal Services listed above.**

REVENUES

Departments are billed for actual use of repair services and revenues are generated from Charges for Services based on each department's appropriation for vehicle maintenance. Transfers In reflect funding from Fire Rescue Department's shared cost for a position. Other Sources are budgeted for the vehicle lease.

There were no changes between the recommended and Tentative Budgets.

510-FLEET MAINTENANCE INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 2,412,449	\$ 2,617,590	\$ 2,617,590	\$ 0	\$ 205,141
Subtotal:	\$ 2,412,449	\$ 2,617,590	\$ 2,617,590	\$ 0	\$ 205,141
Transfers In	\$ 120,000	\$ 49,783	\$ 49,783	\$ 0	\$(70,217)
Other Sources	\$ 0	\$ 123,284	\$ 123,284	\$ 0	\$ 123,284
Fund Balance	\$ 15,000	\$ 61,960	\$ 61,960	\$ 0	\$ 46,960
REVENUES TOTAL:	\$ 2,547,449	\$ 2,852,617	\$ 2,852,617	\$ 0	\$ 305,168
EXPENDITURES:					
Personal Services	\$ 1,212,594	\$ 1,274,356	\$ 1,279,582	\$ 5,226	\$ 66,988
Operating Expenses	\$ 1,139,505	\$ 1,405,825	\$ 1,400,599	\$(5,226)	\$ 261,094
Capital Outlay	\$ 181,349	\$ 143,749	\$ 143,749	\$ 0	\$(37,600)
Debt Service	\$ 0	\$ 14,312	\$ 14,312	\$ 0	\$ 14,312
Subtotal:	\$ 2,533,448	\$ 2,838,242	\$ 2,838,242	\$ 0	\$ 304,794
Transfers Out	\$ 14,001	\$ 14,375	\$ 14,375	\$ 0	\$ 374
EXPENDITURES TOTAL:	\$ 2,547,449	\$ 2,852,617	\$ 2,852,617	\$ 0	\$ 305,168

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	713,528	818,884	818,884	589,484	848,343	29,459
5130001 - Vacancy Factor	0	-14,891	-14,891	0	-15,405	-514
5140000 - Overtime	30,854	31,955	31,955	24,225	31,955	0
5160000 - Compensated Annual Leave	45,848	0	0	33,662	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,923	0	0
5160020 - Compensated Admin Leave	2,905	0	0	2,210	0	0
5170000 - Compensated Sick Leave	35,155	0	0	25,938	0	0
5210000 - Fica Taxes	61,755	65,092	65,092	49,609	67,347	2,255
5220000 - Retirement Contributions	66,462	70,276	70,276	56,137	74,560	4,284
5221000 - Opeb Gasb 45	38,256	0	0	0	0	0
5230000 - Health Insurance	187,586	204,861	204,861	161,758	239,446	34,585
5231000 - Life Insurance	952	802	802	705	829	27
5232000 - Dental Insurance	3,716	4,374	4,374	3,441	4,750	376
5233000 - Lt Disability Insurance	1,272	1,405	1,405	1,024	1,452	47
5233100 - St Disability Insurance	2,350	1,872	1,872	1,854	1,936	64
5240000 - Workers' Compensation	26,996	27,964	27,964	22,633	24,369	-3,595
Personal Services:	\$1,217,633	\$1,212,594	\$1,212,594	\$974,601	\$1,279,582	\$66,988
Operating Expenses:						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	10,969	7,854	7,854	6,477	7,854	0
5400000 - Travel And Per Diem	2,018	3,300	3,300	1,101	3,300	0
5410000 - Communications	3,903	3,105	3,105	2,098	3,105	0
5420000 - Freight & Postage Services	398	550	550	58	550	0
5430000 - Utility Services	9,937	10,125	10,125	6,062	10,125	0
5440000 - Rentals And Leases	1,001	2,000	2,000	1,107	2,000	0
5450000 - Insurance	8,614	22,441	22,441	22,441	16,599	-5,842
5460000 - Repair & Maintenance Svcs	78,821	25,325	25,325	4,286	21,950	-3,375
5462000 - Rep & Maint-automotive	1,078,451	972,817	972,817	1,090,347	1,112,896	140,079
5462999 - Rep & Maint-Auto Contra Acct	-19,199	0	0	-15,791	0	0
5470000 - Printing And Binding	30	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	0	0	33,994	0	0	0
5490501 - OH-Workers' Compensation	5,525	6,228	6,228	6,228	4,446	-1,782
5490502 - OH-Property & Liability Insurance	998	4,331	4,331	4,331	2,963	-1,368
5490503 - OH-Dental Insurance	918	931	931	931	1,159	228
5490504 - OH-Health Insurance	4,571	4,397	4,397	4,397	4,307	-90
5490505 - OH-Life/AD&D, STD, LTD	1,393	1,006	1,006	1,006	952	-54
5490511 - OH-Fleet Fuel	0	0	0	0	11,700	11,700
5511000 - Office Supplies	2,381	0	0	0	250	250
5520000 - Operating Supplies	2,078	6,127	6,127	3,072	7,587	1,460
5521000 - Gas & Oil	1,121,785	33,141	33,141	20,867	71,881	38,740
5521999 - Gas & Oil Contra Acct	-35,879	0	0	0	0	0
5524000 - Oper Supp-miscellaneous	4,395	2,250	2,250	1,967	2,250	0
5524500 - Cleaning Supplies	1,223	2,500	2,500	1,455	2,500	0
5525000 - Tools	1,843	5,977	5,342	5,939	4,250	-1,727
5525500 - Allowance	3,360	3,500	3,500	2,285	3,500	0
5540000 - Books,pubs,subs & Memberships	3,905	4,060	4,060	2,157	4,060	0
5541000 - Registration Fees	275	0	0	0	0	0
5550000 - Training	10,920	16,540	16,540	5,207	16,540	0

FUND 510 - FLEET INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Operating Expenses:						
5590000 - Depreciation	130,195	0	0	0	82,875	82,875
Operating Expenses:	\$2,434,831	\$1,139,505	\$1,172,864	\$1,178,028	\$1,400,599	\$261,094
Capital Outlay:						
5640000 - Machinery & Equipment	0	10,050	10,685	10,685	18,000	7,950
5640020 - Computer Hardware, Capital	0	11,300	11,300	9,388	2,465	-8,835
5640100 - Vehicles	0	24,999	24,999	24,605	0	-24,999
5650000 - Construction In Progress	0	135,000	141,685	0	123,284	-11,716
Capital Outlay:	\$0	\$181,349	\$188,669	\$44,678	\$143,749	-\$37,600
Debt Service:						
5710000 - Principal	0	0	0	0	10,850	10,850
5720000 - Interest	0	0	0	0	3,462	3,462
Debt Service:	\$0	\$0	\$0	\$0	\$14,312	\$14,312
Transfers Out:						
5910001 - Tran Out-general Fund	3,816	0	0	0	0	0
5910102 - Tran Out-transportation Trust	13,000	0	0	0	0	0
5910134 - Tran Out - Fire	67,470	0	0	0	0	0
5910148 - Tran Out-building Fund	278	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commun	17,362	14,001	14,001	14,001	14,375	374
5910401 - Tran Out-solid Waste	837	0	0	0	0	0
Transfers Out:	\$102,763	\$14,001	\$14,001	\$14,001	\$14,375	\$374
TOTAL EXPENDITURES:	\$3,755,228	\$2,547,449	\$2,588,128	\$2,211,309	\$2,852,617	\$305,168

FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

TRENDS & ISSUES

This Fund was established in FY19. The purpose of this Fund is to capture cost associated with the purchase of fuel by County departments.

Changes between the Recommended and Tentative Budgets are as follows:

- **Operating increased due to adjustments to Property and Liability Insurances, Overhead allocations and Other Contractual Services expenses.**

REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County departments. This Fund is supported by Charges for Services generated by Gas & Oil expenses from each cost center, which is this Fund's primary revenue source. Revenue is also generated by an overhead allocation assessed to every cost center with an appropriation for fuel.

Changes between the Recommended and Tentative Budgets are as follows:

- **Charges For Services increased due to incorporating the finalized overhead costs associated with the program.**

511-FLEET FUEL INTERNAL SERVICE FUND SUMMARY

	FY19 Adopted Budget:	FY20 Recommended Budget:	FY20 Tentative Budget:	* Variance:	FY20 minus FY19:
REVENUES:					
Charges For Services	\$ 1,386,362	\$ 1,661,836	\$ 1,797,760	\$ 135,924	\$ 411,398
Subtotal:	\$ 1,386,362	\$ 1,661,836	\$ 1,797,760	\$ 135,924	\$ 411,398
Transfers In	\$ 234,780	\$ 192,000	\$ 192,000	\$ 0	\$(42,780)
Fund Balance	\$ 0	\$ 214,064	\$ 214,064	\$ 0	\$ 214,064
REVENUES TOTAL:	\$ 1,621,142	\$ 2,067,900	\$ 2,203,824	\$ 135,924	\$ 582,682
EXPENDITURES:					
Personal Services	\$ 51,159	\$ 77,155	\$ 77,155	\$ 0	\$ 25,996
Operating Expenses	\$ 1,326,103	\$ 1,749,370	\$ 1,885,294	\$ 135,924	\$ 559,191
Capital Outlay	\$ 241,080	\$ 238,500	\$ 238,500	\$ 0	\$(2,580)
Subtotal:	\$ 1,618,342	\$ 2,065,025	\$ 2,200,949	\$ 135,924	\$ 582,607
Transfers Out	\$ 2,800	\$ 2,875	\$ 2,875	\$ 0	\$ 75
EXPENDITURES TOTAL:	\$ 1,621,142	\$ 2,067,900	\$ 2,203,824	\$ 135,924	\$ 582,682

* Highlighted column reflects the recommended adjustments to the Tentative Budget (FY20 Tentative - FY20 Recommended)

FUND 511 - FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY18 Actuals:	FY19 Adopted:	FY19 Revised:	FY19 YTD:	FY20 Tentative:	FY20 Tentative minus FY19 Adopted:
EXPENDITURES:						
Personal Services:						
5120000 - Regular Salaries And Wages	0	38,707	38,707	27,138	55,888	17,181
5130001 - Vacancy Factor	0	-677	-677	0	-1,013	-336
5140000 - Overtime	0	0	0	96	2,000	2,000
5160000 - Compensated Annual Leave	0	0	0	2,066	0	0
5160020 - Compensated Admin Leave	0	0	0	317	0	0
5170000 - Compensated Sick Leave	0	0	0	2,559	0	0
5210000 - Fica Taxes	0	2,962	2,962	2,445	4,429	1,467
5220000 - Retirement Contributions	0	3,197	3,197	2,665	4,903	1,706
5230000 - Health Insurance	0	5,337	5,337	4,514	8,915	3,578
5231000 - Life Insurance	0	36	36	36	55	19
5232000 - Dental Insurance	0	58	58	49	63	5
5233000 - Lt Disability Insurance	0	64	64	52	95	31
5233100 - St Disability Insurance	0	85	85	95	127	42
5240000 - Workers' Compensation	0	1,390	1,390	1,154	1,693	303
Personal Services:	\$0	\$51,159	\$51,159	\$43,186	\$77,155	\$25,996
Operating Expenses:						
5340000 - Other Contractual Services	0	571	571	417	571	0
5410000 - Communications	0	4,360	4,360	708	2,360	-2,000
5430000 - Utility Services	0	2,025	2,025	1,025	2,025	0
5450000 - Insurance	0	250	250	250	355	105
5460000 - Repair & Maintenance Svcs	0	32,958	126,214	95,765	75,062	42,104
5462000 - Rep & Maint-automotive	0	1,000	1,000	410	1,000	0
5490501 - OH-Workers' Compensation	0	262	262	262	269	7
5490502 - OH-Property & Liability Insurance	0	48	48	48	63	15
5490503 - OH-Dental Insurance	0	39	39	39	70	31
5490504 - OH-Health Insurance	0	185	185	185	262	77
5490505 - OH-Life/AD&D, STD, LTD	0	39	39	39	106	67
5520000 - Operating Supplies	0	250	250	196	125	-125
5521000 - Gas & Oil	0	1,280,566	1,280,566	912,968	1,754,771	474,205
5521999 - Gas & Oil Contra Acct	0	0	0	-1,649	0	0
5524000 - Oper Supp-miscellaneous	0	1,000	1,000	0	500	-500
5525000 - Tools	0	500	500	160	250	-250
5540000 - Books,pubs,subs & Memberships	0	1,000	1,000	1,242	1,730	730
5541000 - Registration Fees	0	1,050	1,050	775	1,450	400
5590000 - Depreciation	0	0	0	0	44,325	44,325
Operating Expenses:	\$0	\$1,326,103	\$1,419,359	\$1,012,840	\$1,885,294	\$559,191
Capital Outlay:						
5640000 - Machinery & Equipment	0	0	0	0	46,500	46,500
5650000 - Construction In Progress	0	241,080	241,080	8,145	192,000	-49,080
Capital Outlay:	\$0	\$241,080	\$241,080	\$8,145	\$238,500	-\$2,580
Transfers Out:						
5910158 - Tran Out-intergov Radio Commun	0	2,800	2,800	2,800	2,875	75
Transfers Out:	\$0	\$2,800	\$2,800	\$2,800	\$2,875	\$75
TOTAL EXPENDITURES:	\$0	\$1,621,142	\$1,714,398	\$1,066,971	\$2,203,824	\$582,682

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

AGENCY:	COUNTY ADMINISTRATION	MEETING DATE:	09/05/19
DIVISION/OFFICE:	COUNTY ADMINISTRATION	MEETING TYPE:	BCC MEETING
DIRECTOR/MANAGER:	DONNA RENBERG	REQUEST TYPE:	REGULAR

AGENDA REQUEST

Adoption of Resolution #19-151R, adopting the Five-Year Capital Improvement Program (CIP) for Fiscal Years 2020-2024 of which FY20's projects are included in the Tentative Budget.

STRATEGIC PLAN GOAL

Ensure Cost-Effective and High Performing County Government

STRATEGIC PLAN ACTION ITEM

FINANCIAL INFORMATION

TOTAL REQUESTED AMOUNT: \$

FY20's Capital Improvement Projects have been included in the FY20 Tentative Budget in the amount of \$77,373,162. Funds are budgeted in the various applicable Funds as detailed in the attachment.

Appropriations beyond the current fiscal year are subject to future Board approval.

APPROVING DEPARTMENTS

BACKGROUND INFORMATION

- As required by the Administrative Code 4.04 Capital Improvement Program (CIP), each year, the County's major capital projects are reviewed, revised and the needs of the County for the next five years are identified.
- Due to limited funding, County Administration reviewed the projects (new and ongoing) as recommended by Departments.
- Only the projects based on identified needs and levels of service have been included throughout the 5 years.
- Funding for the first year of the CIP is included in the Tentative Budget for FY20, or if necessary, will be included once any applicable financing is obtained.
- Attached are reports that separate the total project request by funding sources for all 5 years.
- As a result, staff submits the recommended Fiscal Year 2020-2024 attached CIP for the Board's consideration.
- Staff recommends approval.

RESOLUTION NO. 19-151R

A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS OF OSCEOLA COUNTY, FLORIDA ADOPTING A FIVE-YEAR CAPITAL IMPROVEMENT PLAN; PROVIDING FOR CONFLICTS AND SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the Board of County Commissioners of Osceola County, Florida (the "Board"), has reviewed the capital needs of the County and has identified the necessary capital projects for the next five years; and

WHEREAS, the funding for the first year of the Capital Improvement Plan is either included in the budget for Fiscal Year 2019-2020; or will be included when bond financing is obtained;

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

SECTION 1. ADOPTION OF CAPITAL IMPROVEMENT PLAN. The five-year Capital Improvement Plan summarized in Schedule A is hereby approved. The Capital Improvement Plan shall be reviewed not less than annually and may be amended, as necessary, by the Board of County Commissioners.

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

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

DULY ADOPTED this 5th day of September, 2019.

**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:

Fund 001-General Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Community Development						
1400 - Community Development Projects						
Urban Farm - C20-011	0	500,000	900,000	1,000,000	0	2,400,000
Total: 1400 - Community Development	0	500,000	900,000	1,000,000	0	2,400,000
Total: Community Development	0	500,000	900,000	1,000,000	0	2,400,000
Public Safety						
2100 - Public Safety Projects						
Booking Control Room - O19-001	0	819,650	0	0	0	819,650
Key Tracer (Housing Units) - O20-003	69,300	0	0	0	0	69,300
Osceola County Jail Encapsulation Phase 3 - 2003	0	100,000	0	0	0	100,000
Security Cameras Phase 4 (Perimeter camera upgrade, CE to digital, administration and mailroom) - O20-004	229,000	0	0	0	0	229,000
Total: 2100 - Public Safety Projects	298,300	919,650	0	0	0	1,217,950
Total: Public Safety	298,300	919,650	0	0	0	1,217,950
Public Works						
1418 - Mosquito Control						
Mosquito Control Facility - P20-001	500,000	0	0	0	0	500,000
Total: 1418 - Mosquito Control	500,000	0	0	0	0	500,000
4100 - Public Works Projects						
704 Generation Point - 3rd and 4th Floor - 4137	50,000	0	0	0	0	50,000
Countywide Lease - Corrections Vehicles - 2102	274,544	0	0	0	0	274,544
Countywide Lease - Fleet Vehicles - 4204	101,528	0	0	0	0	101,528
Countywide Lease - Parks Vehicles - 1413	55,820	0	0	0	0	55,820
Engineering and Design to upgrade generators at the Jail - P20-016	25,000	0	0	0	0	25,000
FY21 Fleet Vehicle Replacement - P21-001	0	291,545	0	0	0	291,545
FY22 Fleet Vehicle Replacement - P22-001	0	0	222,737	0	0	222,737
FY23 Fleet Vehicle Replacement - P23-001	0	0	0	141,967	0	141,967
FY24 Fleet Vehicle Replacement - P24-001	0	0	0	0	156,365	156,365
Maintenance Shop & Storage Warehouse - P20-011	800,175	0	0	0	0	800,175
Total: 4100 - Public Works Projects	1,307,067	291,545	222,737	141,967	156,365	2,119,681
Total: Public Works	1,807,067	291,545	222,737	141,967	156,365	2,619,681
Total: 001	2,105,367	1,711,195	1,122,737	1,141,967	156,365	6,237,631

Fund 102-Transportation Trust Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
4100 - Public Works Projects						
Countywide Lease - Fleet Vehicles - 4204	33,436	0	0	0	0	33,436
Public Works/Engineering Vehicles - P20-021	35,400	0	0	0	0	35,400
Total: 4100 - Public Works Projects	68,836	0	0	0	0	68,836
Total: Public Works	68,836	0	0	0	0	68,836
Transportation						
4300 - Transportation Projects						
City of Kissimmee Equipment: F750 Truck - T20-021	40,000	0	0	0	0	40,000
Crash Cushion - T20-002	29,000	0	0	0	0	29,000
Laminator Sign Shop - T20-001	28,000	0	0	0	0	28,000
Large Format Printer - T20-006	0	30,000	0	0	0	30,000
Sign Truck East - T20-003	0	0	0	80,000	0	80,000
Silk Screen System - T20-005	40,000	0	0	0	0	40,000
Traffic Engineering - Freightliner Van - T19-064	90,000	0	0	0	0	90,000
Utility Van - T20-007	0	0	0	0	90,000	90,000
Total: 4300 - Transportation Projects	227,000	30,000	0	80,000	90,000	427,000
Total: Transportation	227,000	30,000	0	80,000	90,000	427,000
Total: 102	295,836	30,000	0	80,000	90,000	495,836

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Community Development</u>						
7500 - TDT Projects						
Austin Tindall Sports Complex Sidewalk - C20-009	35,000	0	0	0	0	35,000
Austin Tindall Sports Complex Sod Farm - C20-008	500,000	0	0	0	0	500,000
Austin-Tindall Vehicle - 7514	35,000	0	0	0	0	35,000
OHP - Above Ground Refuse System - C19-006	0	0	0	0	50,000	50,000
OHP - Additional Arena Concession Stands - C19-013	0	0	0	0	390,000	390,000
OHP - Advertising Signage Replacements - C19-060	0	0	50,000	0	0	50,000
OHP - Arena Lobby Floor - 17053	0	0	375,000	375,000	0	750,000
OHP - Arena Seating-Cup Holders - C20-003	60,000	0	0	0	0	60,000
OHP - Carpet - Removable/Storable - C19-017	0	0	150,000	0	0	150,000
OHP - Covered Tie-Outs - C20-010	100,000	0	0	0	0	100,000
OHP - Covered Walkway between Arena & Exhibition Building - C19-055	0	0	0	2,000,000	0	2,000,000
OHP - Electrical Power Distribution (Arena, Events Center, Parking Lots) - 7558	0	500,000	500,000	0	0	1,000,000
OHP - Escalators - 16065	0	0	0	0	2,000,000	2,000,000
OHP - Event Center Box Office Awning - C20-005	0	300,000	0	0	0	300,000
OHP - Events Center & Arena Lobby Lighting System - 7017	500,000	600,000	500,000	0	0	1,600,000
OHP - Fencing - 7505	100,000	0	0	0	0	100,000
OHP - Heritage Club Upgrades - 7018	0	0	1,400,000	250,000	0	1,650,000
OHP - Hydraulic Bleachers - C20-006	100,000	0	0	0	0	100,000
OHP - Improved Exterior Signage - 7507	200,000	400,000	400,000	400,000	0	1,400,000
OHP - Improved Interior Signage - 7537	0	250,000	0	0	0	250,000
OHP - Maintenance Workshop, Office and Storage Unit - 7021	500,000	1,500,000	0	0	0	2,000,000
OHP - Multipurpose Pavilion (West Lot) - 7564	0	0	0	1,000,000	0	1,000,000
OHP - PA System (Box Office, Bowl, General, and Outdoors) - C19-005	200,000	0	0	0	0	200,000
OHP - Remodel Suites and Furniture (Arena) - 7546	0	0	0	80,000	0	80,000
OHP - Site Grading & Drainage - C20-007	0	0	500,000	500,000	0	1,000,000
OHP - Spotlight Replacements - C19-056	0	0	250,000	0	0	250,000
OHP - Surveillance System/Metal Detectors - 7593	100,000	100,000	100,000	100,000	100,000	500,000
OHP - Truck - 7556	25,420	0	0	0	0	25,420
OHP - Wall Panels/Air Wall/Acoustical Panels - 17104	0	0	0	0	100,000	100,000
OHP Parking and Hardscape - 7548	367,450	250,000	250,000	0	0	867,450

Fund 104-Tourist Development Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Pave Existing Show Ring - 7535	0	0	0	0	300,000	300,000
Total: 7500 - TDT Projects	2,822,870	3,900,000	4,475,000	4,705,000	2,940,000	18,842,870
Total: Community Development	2,822,870	3,900,000	4,475,000	4,705,000	2,940,000	18,842,870
<u>Public Works</u>						
4100 - Public Works Projects						
Lake Cypress Parking - P20-004	480,000	0	0	0	0	480,000
Lake Cypress Shoal Removal - P20-005	900,000	0	0	0	0	900,000
Lake Marian Ramp Dredge - P20-006	110,000	0	0	0	0	110,000
Total: 4100 - Public Works Projects	1,490,000	0	0	0	0	1,490,000
Total: Public Works	1,490,000	0	0	0	0	1,490,000
<u>Transportation</u>						
4300 - Transportation Projects						
Bill Beck Trail - T20-009	0	220,000	2,200,000	0	0	2,420,000
Lake Toho Water Restoration Pond Trail - 4350	500,000	0	0	0	0	500,000
Neptune Boardwalk - 4356	247,050	0	0	0	0	247,050
Neptune Trail Enhancements - 4357	1,252,950	2,927,050	0	0	0	4,180,000
Shawnda Lane Trail - T20-012	0	0	2,813,430	0	281,343	3,094,773
Shingle Creek Bridge Trail - T20-013	0	0	0	200,000	2,000,000	2,200,000
Shingle Creek Osceola Parkway Bridge - T20-014	0	0	0	340,000	3,400,000	3,740,000
Shingle Creek Trail South Extension - T20-015	0	0	0	470,000	4,700,000	5,170,000
Shingle Creek Trail West (Vineland Connector Trail) - T20-016	0	0	0	490,000	4,900,000	5,390,000
Total: 4300 - Transportation Projects	2,000,000	3,147,050	5,013,430	1,500,000	15,281,343	26,941,823
Total: Transportation	2,000,000	3,147,050	5,013,430	1,500,000	15,281,343	26,941,823
Total: 104	6,312,870	7,047,050	9,488,430	6,205,000	18,221,343	47,274,693

Fund 115-Court Facilities Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Court Administration</u>						
1500 - Court Projects						
Court Facility Wayfinding - 1501	83,495	0	0	0	0	83,495
Prose Service Window Expansion - O20-001	25,000	0	0	0	0	25,000
Total: 1500 - Court Projects	108,495	0	0	0	0	108,495
Total: Court Administration	108,495	0	0	0	0	108,495
<u>Public Works</u>						
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	0	0	8,390,760	8,390,760
Courthouse Carpet Replacement - P20-018	150,000	0	0	0	0	150,000
Courthouse Parking Lot A/Judge's Parking Area - P20-020	90,000	0	0	0	0	90,000
Courthouse Resurface 1st Floor Lobby - P20-019	45,000	0	0	0	0	45,000
Total: 4100 - Public Works Projects	285,000	0	0	0	8,390,760	8,675,760
Total: Public Works	285,000	0	0	0	8,390,760	8,675,760
Total: 115	393,495	0	0	0	8,390,760	8,784,255

Fund 125-Environmental Land Maintenance

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Community Development</u>						
1400 - Community Development Projects						
Tupperware Island Conservation Area (Candella Island) - 1403	0	200,000	0	0	0	200,000
Total: 1400 - Community Development	0	200,000	0	0	0	200,000
Total: Community Development	0	200,000	0	0	0	200,000
<u>Public Works</u>						
4100 - Public Works Projects						
Countywide Lease - Parks Vehicles - 1413	20,730	0	0	0	0	20,730
Total: 4100 - Public Works Projects	20,730	0	0	0	0	20,730
Total: Public Works	20,730	0	0	0	0	20,730
Total: 125	20,730	200,000	0	0	0	220,730

Fund 141-Boating Improvement Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
4100 - Public Works Projects						
Lake Gentry Boat Ramp Renovation - 4008	32,886	0	0	0	0	32,886
Total: 4100 - Public Works Projects	32,886	0	0	0	0	32,886
Total: Public Works	32,886	0	0	0	0	32,886
Total: 141	32,886	0	0	0	0	32,886

Fund 142 - Mobility Fee East Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Transportation						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	245,000	115,000	115,000	115,000	115,000	705,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	50,000	50,000	50,000	50,000	50,000	250,000
Boggy Creek Road Improvements between Simpson and Narcoossee - 4009	1,650,000	0	0	0	0	1,650,000
Buenaventura Blvd Widening Safety & Operational Improvements - 4308	0	0	0	0	1,500,000	1,500,000
Canoe Creek Road - 4395	0	0	0	4,900,000	5,000,000	9,900,000
Fortune Lakeshore Multi-Use Trail - 4104	1,110,000	1,500,000	0	0	0	2,610,000
Fortune Road Extension - T17-4364	0	0	0	940,000	10,156,000	11,096,000
Fortune-Simpson Intersection Improvement - 4374	750,000	750,000	0	0	0	1,500,000
Hickory Tree Road - 15017	0	0	0	4,000,000	9,520,000	13,520,000
Neptune Road Phase III - 4330	500,000	639,500	900,000	11,205,000	0	13,244,500
Neptune Road Phase IV - 4314	0	745,000	2,067,320	5,616,000	0	8,428,320
Old Canoe Creek Road - P19-069	0	0	0	2,100,000	0	2,100,000
Simpson Road Phase 4 - T20-017	0	0	0	3,206,750	530,136	3,736,886
Simpson Road Phase I fka Boggy Creek Phase I - 7011	350,000	318,000	0	0	0	668,000
Simpson Road Phase II fka Boggy Creek Phase II - 3019	0	0	0	1,350,000	2,695,000	4,045,000
Simpson Road Phase III fka Boggy Creek Phase III - 4397	0	0	0	660,000	2,225,000	2,885,000
Story Road and Hunting Lodge Drive - 15039	0	0	0	6,670,000	0	6,670,000
Total: 4300 - Transportation Projects	4,655,000	4,117,500	3,132,320	40,812,750	31,791,136	84,508,706
Total: Transportation	4,655,000	4,117,500	3,132,320	40,812,750	31,791,136	84,508,706
Total: 142	4,655,000	4,117,500	3,132,320	40,812,750	31,791,136	84,508,706

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Transportation						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) - 4307	230,000	230,000	230,000	230,000	230,000	1,150,000
American Disabilities Act (ADA) Sidewalk Upgrade - 4201	150,000	150,000	150,000	150,000	150,000	750,000
Bill Beck Blvd, Segment B - T20-018	400,000	0	6,479,100	0	0	6,879,100
Celebration Place at Celebration Place - 17017	0	0	0	275,000	0	275,000
CR 532 Widening - T20-011	1,500,000	0	0	10,000,000	0	11,500,000
Doverplum Road at San Remo Rd Intersection Improvements - 4344	497,000	0	0	0	0	497,000
Fortune Lakeshore Multi-Use Trail - 4104	390,000	0	0	0	0	390,000
Marigold Ave at Peabody Rd South Intersection Improvements - 4305	814,000	0	0	0	0	814,000
Marigold Ave at San Lorenzo Rd Intersection Improvements - 4320	814,000	0	0	0	0	814,000
Neptune Middle School Sidewalk - 15035	40,000	0	0	0	0	40,000
Neptune Road Phase II - 4331	7,246,000	5,900,000	8,000,000	20,153,400	0	41,299,400
Neptune Road Phase III - 4330	130,000	636,000	0	0	0	766,000
Old Lake Wilson Road Phase 2 - T16-3862	0	0	0	450,000	1,623,000	2,073,000
Old Pleasant Hill Road Extension - 16078	0	0	0	450,000	157,000	607,000
Old Vineland Road Improvements - T15-4343	0	0	0	575,000	1,000,000	1,575,000
Osceola Parkway West Phase 1 (EB) - 16016	0	0	0	175,000	1,798,200	1,973,200
Osceola Parkway West Phase 2 (EB) - 16072	0	0	0	175,000	1,713,150	1,888,150
Osceola Parkway West Phase 3 (WB) - 16073	0	0	0	175,000	1,798,200	1,973,200
Osceola Parkway West Phase 4 (WB) - 16074	0	0	0	175,000	1,713,150	1,888,150
Partin Settlement Road (btwn Neptune rd & US Hwy 192) - 180067	0	0	0	550,000	550,000	1,100,000
Pleasant Hill at Eagle Lake Signal - 4342	120,806	0	0	0	0	120,806
Pleasant Hill Rd @ Windmill Point - 4303	519,480	0	0	0	0	519,480
Poinciana Blvd at Octavia Blvd Mast Arm Signal - 4345	405,000	0	0	0	0	405,000
Poinciana Blvd at Reaves Rd Intersection Improvements - 4333	0	0	0	560,000	0	560,000
Poinciana Blvd Phase IVA - 4016	0	0	0	0	2,288,000	2,288,000
Poinciana Blvd Phase IVB - 15031	0	0	0	0	1,872,000	1,872,000
Reaves Rd Ph 1 - T15-4176	0	0	0	2,000,000	830,000	2,830,000
Simpson Road Phase III fka Boggy Creek Phase III - 4397	0	0	0	440,000	1,950,000	2,390,000
Sinclair Road - 4383	0	0	0	900,000	3,750,000	4,650,000
Storey Creek Blvd - 4373	1,500,000	0	0	0	0	1,500,000
Thacker Ave @ Loop E-W - 4315	0	350,000	0	0	0	350,000

Fund 143 - Mobility Fee West Zone

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Thacker Avenue Extension - 15013	0	0	0	915,000	9,170,000	10,085,000
Total: 4300 - Transportation Projects	14,756,286	7,266,000	14,859,100	38,348,400	30,592,700	105,822,486
Total: Transportation	14,756,286	7,266,000	14,859,100	38,348,400	30,592,700	105,822,486
Total: 143	14,756,286	7,266,000	14,859,100	38,348,400	30,592,700	105,822,486

Fund 148-Building Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Community Development</u>						
1400 - Community Development Projects						
Onsite Technology Improvements for Inspections - C20-012	2,000,000	0	0	0	0	2,000,000
Permits Plus Replacement - 1480	500,000	0	0	0	0	500,000
Permitting/Safety Renovations - 1427	500,000	0	0	0	0	500,000
Vehicles for Building Office - 1408	435,500	0	0	0	0	435,500
Total: 1400 - Community Development	3,435,500	0	0	0	0	3,435,500
Total: Community Development	3,435,500	0	0	0	0	3,435,500
Total: 148	3,435,500	0	0	0	0	3,435,500

Fund 149-East 192 CRA

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Community Development						
1400 - Community Development Projects						
Beautification/Landscaping - O20-006	500,000	0	0	0	0	500,000
Total: 1400 - Community Development	500,000	0	0	0	0	500,000
Total: Community Development	500,000	0	0	0	0	500,000
Total: 149	500,000	0	0	0	0	500,000

Fund 150-West 192 Development Authority

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Community Development						
1400 - Community Development Projects						
Gateways and Pedestrian Bridge - 1425	200,000	0	15,000,000	0	15,000,000	30,200,000
LED Lights - O20-005	2,100,000	0	0	0	0	2,100,000
Total: 1400 - Community Development	2,300,000	0	15,000,000	0	15,000,000	32,300,000
Total: Community Development	2,300,000	0	15,000,000	0	15,000,000	32,300,000
Total: 150	2,300,000	0	15,000,000	0	15,000,000	32,300,000

Fund 154-Constitutional Gas Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
4100 - Public Works Projects						
Caterpillar 308 Hydraulic Excavator - P20-008	125,000	0	0	0	0	125,000
Countywide Lease - Fleet Vehicles - 4204	1,371,000	0	0	0	0	1,371,000
FY21 Fleet Vehicle Replacement - P21-001	0	1,520,000	0	0	0	1,520,000
FY22 Fleet Vehicle Replacement - P22-001	0	0	1,315,000	0	0	1,315,000
FY23 Fleet Vehicle Replacement - P23-001	0	0	0	1,290,000	0	1,290,000
FY24 Fleet Vehicle Replacement - P24-001	0	0	0	0	1,315,000	1,315,000
Total: 4100 - Public Works Projects	1,496,000	1,520,000	1,315,000	1,290,000	1,315,000	6,936,000
Total: Public Works	1,496,000	1,520,000	1,315,000	1,290,000	1,315,000	6,936,000
Total: 154	1,496,000	1,520,000	1,315,000	1,290,000	1,315,000	6,936,000

Fund 156-Federal And State Grants Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
3800 - Stormwater Projects						
BVL C1, 2, & 3 alternate outfall - P20-007	0	1,650,000	0	0	0	1,650,000
Mill Slough Bank Stabilization - 16013	0	281,937	0	0	0	281,937
Seven Dwarfs Lane Drainage Improvements - 3103	174,548	0	0	0	0	174,548
Total: 3800 - Stormwater Projects	174,548	1,931,937	0	0	0	2,106,485
4100 - Public Works Projects						
Pennywash Bridge - 180073	0	0	0	0	6,000,000	6,000,000
Wolf Creek Bridge Replacement - P19-030	0	0	0	0	6,000,000	6,000,000
Total: 4100 - Public Works Projects	0	0	0	0	12,000,000	12,000,000
Total: Public Works	174,548	1,931,937	0	0	12,000,000	14,106,485
Transportation						
4300 - Transportation Projects						
Advanced Traffic Management System (ATMS) Phase VI - T20-019	0	0	500,000	0	3,500,000	4,000,000
Bellalago Academy Sidewalk - 4370	0	0	0	0	86,121	86,121
Deerwood Elementary Sidewalk II - 4371	0	0	0	0	1,034,225	1,034,225
East Lake Elementary TOHO High Sidewalk - 4372	0	0	0	0	321,219	321,219
Fortune Lakeshore Multi-Use Trail - 4104	3,090,000	0	0	0	0	3,090,000
Fortune-Simpson Intersection Improvement - 4374	1,347,165	0	0	4,958,978	0	6,306,143
Kissimmee St.Cloud Connector Trail (C-31 Canal Trail) - 4011	0	0	0	2,800,000	0	2,800,000
KOA Elementary Sidewalk - 4368	0	0	0	0	85,529	85,529
Parkway Middle Ventura Elementary Sidewalk - 4367	0	0	0	0	568,650	568,650
Pleasant Hill at Eagle Lake Signal - 4342	496,697	0	0	0	0	496,697
Royal Palm Sidewalk - 4354	258,725	0	0	0	0	258,725
Simpson Road Phase I fka Boggy Creek Phase I - 7011	0	0	11,691,000	0	0	11,691,000
Total: 4300 - Transportation Projects	5,192,587	0	12,191,000	7,758,978	5,595,744	30,738,309
Total: Transportation	5,192,587	0	12,191,000	7,758,978	5,595,744	30,738,309
Total: 156	5,367,135	1,931,937	12,191,000	7,758,978	17,595,744	44,844,794

Fund 177-Fire Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Safety						
2100 - Public Safety Projects						
Austin Tindall Fire Station 67 - 2112	6,196,290	0	0	0	0	6,196,290
Station 45 Kyngs Heath (535 Area Station) - 2008	0	4,957,032	0	0	0	4,957,032
Total: 2100 - Public Safety Projects	6,196,290	4,957,032	0	0	0	11,153,322
Total: Public Safety	6,196,290	4,957,032	0	0	0	11,153,322
Total: 177	6,196,290	4,957,032	0	0	0	11,153,322

Fund 178-Parks Impact Fee Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Parks						
7208 - Parks District 1						
Campbell City Park/Community Center - 7003	1,272,790	3,630,000	0	0	0	4,902,790
East 192 CRA Parks - C19-010	500,000	2,000,000	500,000	2,500,000	500,000	6,000,000
Marydia Community Center - 7248	50,000	250,000	0	0	0	300,000
Oren Brown Park Improvements - 1423	0	150,000	600,000	225,000	0	975,000
Park Property Purchase District 1 - C20-013	0	1,000,000	0	2,750,000	0	3,750,000
Scotty's Cove Conservation Area - C20-001	0	0	100,000	0	0	100,000
Total: 7208 - Parks District 1	1,822,790	7,030,000	1,200,000	5,475,000	500,000	16,027,790
7209 - Parks District 2						
65th Infantry Veterans Park - 4155	875,000	0	850,000	0	0	1,725,000
Archie Gordon Memorial Park - C20-002	100,000	700,000	0	0	0	800,000
Park Property Purchase District 2 - C20-014	0	2,100,000	2,500,000	2,000,000	2,500,000	9,100,000
Total: 7209 - Parks District 2	975,000	2,800,000	3,350,000	2,000,000	2,500,000	11,625,000
7217 - Parks District 3						
HANOVER LAKES PROJECT - 7005	125,000	125,000	0	0	0	250,000
Park Property Purchase District 3 - C20-015	0	0	2,000,000	0	2,000,000	4,000,000
Total: 7217 - Parks District 3	125,000	125,000	2,000,000	0	2,000,000	4,250,000
Total: Parks	2,922,790	9,955,000	6,550,000	7,475,000	5,000,000	31,902,790
Total: 178	2,922,790	9,955,000	6,550,000	7,475,000	5,000,000	31,902,790

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Constitutionals/Elected Officials						
9100 - Constitutionals Projects						
S.O. Vehicle Replacement - 3398	2,024,816	2,800,000	2,650,000	2,700,000	2,700,000	12,874,816
SO - Command Center West - 2033	0	15,044,280	0	0	0	15,044,280
SO - Training Facility & Shooting Range - 2032	0	1,103,000	1,633,841	0	0	2,736,841
Total: 9100 - Constitutionals Projects	2,024,816	18,947,280	4,283,841	2,700,000	2,700,000	30,655,937
Total: Constitutionals/Elected Officials	2,024,816	18,947,280	4,283,841	2,700,000	2,700,000	30,655,937
Public Safety						
2100 - Public Safety Projects						
EOC Equipment Upgrade - F19-026	246,605	0	0	0	0	246,605
Total: 2100 - Public Safety Projects	246,605	0	0	0	0	246,605
Total: Public Safety	246,605	0	0	0	0	246,605
Public Works						
3800 - Stormwater Projects						
BVL C1, 2, & 3 alternate outfall - P20-007	200,000	550,000	0	0	0	750,000
BVL Family Dollar at Simpson Rd Ditch Upgrade - P20-017	500,000	0	0	0	0	500,000
Culvert Upgrades - 3802	100,000	600,000	400,000	400,000	400,000	1,900,000
Diversion Wall (Lk Toho Everglades Rest.) - 4116	500,000	2,100,000	2,000,000	0	0	4,600,000
Fanny Bass Slough Stormwater Improvements - 3810	43,600	1,858,000	9,567,155	5,282,215	0	16,750,970
Hickory Tree Stormwater Pond Analysis - P19-032	0	200,000	600,000	400,000	0	1,200,000
Michigan and Maidu Stormwater Upgrades - 180070	0	628,000	0	0	0	628,000
Mill Slough Bank Stabilization - 16013	0	93,979	0	0	0	93,979
Old Canoe Creek Rd Culvert Crossing for WPA Canal - 180076	0	1,000,000	0	0	0	1,000,000
Old Lake Wilson Road/Davenport Creek Culvert Replacement - 180072	0	0	0	151,000	2,000,000	2,151,000
Seven Dwarfs Lane Drainage Improvements - 3103	58,182	0	0	0	0	58,182
Shingle Creek Basin Study - P20-003	1,100,000	0	0	0	0	1,100,000
Stormwater Structure and Erosion Repairs - P19-050	200,000	100,000	100,000	100,000	100,000	600,000
Survey Grade Trimble GPS Unit - P20-002	32,000	0	0	0	0	32,000
Water Quality Monitoring Network - P19-035	0	1,000,000	0	0	0	1,000,000
Total: 3800 - Stormwater Projects	2,733,782	8,129,979	12,667,155	6,333,215	2,500,000	32,364,131
4100 - Public Works Projects						
Admin Bldg and Courthouse Renovations - 16035	0	0	0	0	11,209,240	11,209,240
Boggy Creek Bathymetric Analysis and Permitting - P19-034	0	125,000	0	0	0	125,000

Fund 306-Local Option Sales Tax Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Boggy Terrace Drive Roadway and Drainage Improvements - 17024	0	1,200,000	0	0	0	1,200,000
Bridge Rehabilitation - 4359	350,000	350,000	350,000	350,000	350,000	1,750,000
Bridge Scour Countermeasures - 4122	300,000	300,000	300,000	300,000	300,000	1,500,000
Concrete Road Replacement - 4306	350,000	0	0	0	0	350,000
County Administration Bldg - 16080	0	0	0	0	77,900,000	77,900,000
Pavement Management System - 4396	250,000	125,000	125,000	125,000	125,000	750,000
Pennywash Bridge - 180073	0	0	0	600,000	0	600,000
Roadway and Bridge Safety Features - 4322	150,000	150,000	150,000	150,000	150,000	750,000
Wolf Creek Bridge Replacement - P19-030	0	0	0	600,000	0	600,000
Total: 4100 - Public Works Projects	1,400,000	2,250,000	925,000	2,125,000	90,034,240	96,734,240
Total: Public Works	4,133,782	10,379,979	13,592,155	8,458,215	92,534,240	129,098,371
<u>Transportation</u>						
4300 - Transportation Projects						
Campbell City Tax Collector Site - 1001	606,042	0	0	0	0	606,042
County Sidewalks/Trails - 4655	500,000	0	0	0	0	500,000
Countywide Signals - T20-020	1,350,000	1,350,000	0	0	0	2,700,000
Henry Partin Road (btwn Cross Prairie Parkway & Macy Island Rd) - 180065	0	0	260,000	1,000,000	1,372,120	2,632,120
Intersection Safety & Efficiency Projects (TSM) - 3480	525,000	225,000	200,000	150,000	200,000	1,300,000
Traffic Control Equipment - 3780	700,000	270,000	145,000	125,000	175,000	1,415,000
Traffic Signal Replacement Mast Arm Upgrades - 4352	2,200,000	750,000	1,290,878	647,805	600,000	5,488,683
Total: 4300 - Transportation Projects	5,881,042	2,595,000	1,895,878	1,922,805	2,347,120	14,641,845
Total: Transportation	5,881,042	2,595,000	1,895,878	1,922,805	2,347,120	14,641,845
Total: 306	12,286,245	31,922,259	19,771,874	13,081,020	97,581,360	174,642,758

Fund 315-Gen Cap Outlay Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Constitutionals/Elected Officials</u>						
9100 - Constitutionals Projects						
SO - Training Facility & Shooting Range - 2032	5,000,000	0	0	0	0	5,000,000
Total: 9100 - Constitutionals Projects	5,000,000	0	0	0	0	5,000,000
Total: Constitutionals/Elected Officials	5,000,000	0	0	0	0	5,000,000
Total: 315	5,000,000	0	0	0	0	5,000,000

Fund 328 - Special Purpose Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Transportation</u>						
4300 - Transportation Projects						
Carroll St - JYP to Michigan - 4316	0	6,728,297	0	0	0	6,728,297
Total: 4300 - Transportation Projects	0	6,728,297	0	0	0	6,728,297
Total: Transportation	0	6,728,297	0	0	0	6,728,297
Total: 328	0	6,728,297	0	0	0	6,728,297

Fund 331-Countywide Fire Capital Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Safety						
2100 - Public Safety Projects						
Austin Tindall Fire Station 67 - 2112	448,902	0	0	0	0	448,902
Campbell City Fire Station 43 - 2203	54,168	6,196,290	0	0	0	6,250,458
Fire Rescue & EMS Warehouse - F20-001	3,100,000	0	0	0	0	3,100,000
Fire Station 63 - Shady Lane (Replacement) - 2233	0	0	0	6,897,427	0	6,897,427
Fire/EMS Equipment - 2700	3,430,433	3,302,394	3,023,015	2,117,021	2,348,268	14,221,131
Station 45 Kyngs Heath (535 Area Station) - 2008	0	1,239,258	0	0	0	1,239,258
Station 77 - Stonybrook Area - 2115	1,840,103	0	0	0	0	1,840,103
Station 81 - South Big Lake/West of Canal - F20-003	0	0	0	0	2,152,660	2,152,660
Total: 2100 - Public Safety Projects	8,873,606	10,737,942	3,023,015	9,014,448	4,500,928	36,149,939
Total: Public Safety	8,873,606	10,737,942	3,023,015	9,014,448	4,500,928	36,149,939
Total: 331	8,873,606	10,737,942	3,023,015	9,014,448	4,500,928	36,149,939

Fund 401-Solid Waste Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Public Works</u>						
4100 - Public Works Projects						
Countywide Lease - Fleet Vehicles - 4204	107,842	0	0	0	0	107,842
Total: 4100 - Public Works Projects	107,842	0	0	0	0	107,842
Total: Public Works	107,842	0	0	0	0	107,842
Total: 401	107,842	0	0	0	0	107,842

Fund 407-Osceola Parkway

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
<u>Transportation</u>						
4300 - Transportation Projects						
Osceola Parkway Tolling Facilities - 4014	0	5,000,000	0	0	0	5,000,000
Total: 4300 - Transportation Projects	0	5,000,000	0	0	0	5,000,000
Total: Transportation	0	5,000,000	0	0	0	5,000,000
Total: 407	0	5,000,000	0	0	0	5,000,000

Fund 510-Fleet Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
4100 - Public Works Projects						
Countywide Lease - Fleet Vehicles - 4204	123,284	0	0	0	0	123,284
Total: 4100 - Public Works Projects	123,284	0	0	0	0	123,284
Total: Public Works	123,284	0	0	0	0	123,284
Total: 510	123,284	0	0	0	0	123,284

Fund 511-Fleet Fuel Internal Service Fund

Program / Function / Project	Proposed CIP by Fiscal Year					Total 2020/24
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	
Public Works						
4100 - Public Works Projects						
Fire Station 42 DEF Dispenser and monitoring upgrade - P20-010	96,000	0	0	0	0	96,000
Fire Station 55 DEF Dispenser and monitoring upgrade - P20-009	96,000	0	0	0	0	96,000
Fire Station 57 DEF Dispenser and monitoring upgrade - P20-014	0	96,000	0	0	0	96,000
Fire Station 71 DEF Dispenser and monitoring upgrade - P20-015	0	96,000	0	0	0	96,000
Total: 4100 - Public Works Projects	192,000	192,000	0	0	0	384,000
Total: Public Works	192,000	192,000	0	0	0	384,000
Total: 511	192,000	192,000	0	0	0	384,000

Program / Function / Project	Proposed CIP by Fiscal Year					Total
	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	2020/24
Report Grand Total:	77,373,162	93,316,212	86,453,476	125,207,563	230,235,336	612,585,749