

# RECOMMENDED BUDGET

FISCAL YEAR 2021



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**TO:** Chairwoman and County Commissioners  
**FROM:** Donald S. Fisher, County Manager  
**DATE:** July 14, 2020  
**RE:** Fiscal Year 2021 (FY21) Recommended Budget

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**Overview:**

Please find attached the Recommended FY21 Budget for Osceola County. Preparation of the FY21 Budget was faced with many uncertainties this year due to the COVID-19 global public health crisis and the resulting economic impact, which was felt not only by Osceola County, but also across the country. The County is experiencing challenges stemming from declines in major revenue sources, impacts to small businesses, declines in tourism, loss of employment, and a greater need for assistance by our residents. As citizens try to cope with the “new normal” of their day-to-day activities, the County had to make changes to ensure the safety and health of not only our residents of Osceola County but the many employees that provide services to our residents. Although the County has closed some of its facilities to the public, County employees have continued to provide services, whether from home, in the office or out in the County, such as Road & Bridge, Transportation, EMS, Fire and others. The goal has been to ensure our residents continue to be informed and activities/services continue to be provided uninterrupted as much as possible.

The current economic pandemic has had an immediate impact on many of the County’s revenue sources, not only for the current year, but for the upcoming year as well. Other revenue sources, however, may not show the impact until the following year. For example, the FY21 property valuations continue to show an increase over prior year with valuations at \$31,441,168,872, which represents an increase of 10.49%. Although this increase is positive, it is reflective of valuations pre-COVID-19, and history has shown that any impact that causes a downturn in the economy has a direct impact on property valuations. Consequently, it is anticipated that the County will see impacts to its property valuations for fiscal year 2022 (FY22) as a direct result of COVID-19. In addition, there are significant decreases in other revenues, specifically County sales taxes are projected to decline by more than \$18.6M.

The budget process began in March of the current Fiscal Year (FY) for a new FY that does not begin until October 1<sup>st</sup>. All Departmental budget requests are reviewed by County Administration prior to inclusion in the FY21 Recommended Budget. Administration will also continue to review all County program costs and will recommend adjustments, if needed, as the budget process progresses. Other proposed additions and reductions will be discussed throughout this memorandum and Budget Book.

Overall, the proposed Recommended FY21 Budget decreased from the Adopted FY20 Budget by – \$85,827,780 (6.3%), to a Recommended FY21 Budget of \$1,282,742,932. It should be noted that this does not include estimates for continuing capital and grant projects, which will be included later on in the budget process.

## Successes:

Although the County has been experiencing difficulties as a result of the pandemic, there are some successes. Some projects and efforts include multiple phases or cross Fiscal Years, but some of the successes from prior and current Fiscal Years include the following:

- CARES Act Funds: The Board of County Commissioners approved a Plan on June 22, 2020 to spend \$65.5 million in funding from the Federal CARES Act, which will be distributed in phases by December 30, 2020. The initial distribution of \$16.3 million (25%) is planned for programs to assist residents and businesses impacted by the COVID-19 pandemic in areas of rental/mortgage, small business and food insecurity assistance.
- Mortgage Foreclosure and Rental Assistance: Osceola County provided assistance to residents during the pandemic. Approximately, 900k in funding was awarded from Community Development Block Grant funds.
- SENSES Park: SENSES opened in 2019 and is the first play space in Osceola County designed with children on the autism spectrum. In June 2020, this site received the National Association of Counties' recognition in the parks and recreation category for facilities that "revitalize and reimagine existing or create new public spaces that benefit residents and visitors."
- Significant Improvements to Transportation Infrastructure: In an effort to provide relief on some of the County's most critical roads, the decision to refinance Osceola Parkway was approved by the Board of County Commissioners on November 18, 2019. Based on traffic congestion, number of accidents, cost of feasibility and a connection to Osceola Parkway, the refunding also allowed the County to provide funding for five (5) of its priority roads:
  - Simpson Road from U.S. 192 to Osceola Parkway
  - Boggy Creek Road from Simpson Road to Narcoossee Road
  - Bill Beck Boulevard from Woodcrest to Osceola Parkway
  - Poinciana Boulevard from Pleasant Hill Road to Crescent Lakes Way and
  - Partin Settlement Road from Neptune Road to E. Lakeshore Boulevard
- In addition to the new projects, work continues on other significant Complete Street projects including Neptune Road and Hoagland Blvd.
- Land Conservation: Osceola County purchased another key area for parks and conservation of environmentally important land around Lake Tohopekaliga. Approximately 174 acres off Kings Highway was purchased to add to the County's land portfolio for conservation, active, and passive recreation. Long-range plans for this property could include walking and biking trails, as well as areas to observe indigenous species.
- Digital and Web Communications Operations: The County continues to make improvements to its website to ensure equal access for websites and digital information in compliance with ADA specifications. In addition, the website now provides for translation into Spanish in an effort to better serve our Hispanic population. Additional improvements are also being made to the notification component of our MyOsceola mobile app. Residents will be able to choose to receive notifications that involve Planning & Zoning and Development Review items near a resident's home that are going to be presented at the Board of Adjustment, Planning Commission and Board of County Commissioner's meetings.
- Florida Association of Public Procurement Officials (FAPPO) awarded Osceola County with the Award of Excellence in Public Procurement.
- Government Finance Officers Association awarded the Excellence in Governmental Reporting for the 30<sup>th</sup> consecutive year.



- Road Resurfacing: Beginning with the FY20 Budget, the County was able to dedicate \$12M towards resurfacing the County’s extensive road network.
- County IT infrastructure was enhanced and Microsoft Teams was launched to County users which allowed for County operations to transition to a telecommuting environment, ensuring continuity of operations during the stay-at-home orders and in response to the pandemic.

**Impacts to Revenues:**

The County experienced the 8<sup>th</sup> year in a row of a positive increase in the valuations for FY21. The relationship between values and Ad Valorem revenues can result in an increase without a change to the millage rates. As a result, an overall change to the Proposed Millage Rates for FY21 are not being recommended, with the exception of Environmental Land Debt, which is adjusted to fund the required debt service. The table reflects the millage rates along with the corresponding impact to the Ad Valorem revenue.

TAXING ENTITY:	FY20 MILLAGE:	FY21 PROPOSED MILLAGE:	FY21 RECOMMENDED:	FY21-FY20:
General Fund	6.7000	6.7000	\$ 210,655,831	\$ 19,995,222
EMS	1.0682	1.0682	\$ 25,606,162	\$ 2,456,016
Library	0.3000	0.3000	\$ 9,470,631	\$ 896,796
Env. Land Maint.	0.0652	0.0652	\$ 2,058,284	\$ 194,904
Env. Land Debt	0.1206	0.1095	\$ 3,456,780	\$ 11,091
<b>TOTALS:</b>	<b>8.2540</b>	<b>8.2429</b>	<b>\$ 251,247,688</b>	<b>\$ 23,554,029</b>

While there are increases in the Ad Valorem, Utility and Communication Services tax revenue, many of the County’s other major revenue sources are projected to decline for FY21 as a direct result of the COVID-19 pandemic. The most heavily impacted are Tourist taxes, Sales tax, State Shared revenues and Gas taxes. The State of Florida continues to track its revenue losses, but in May announced a loss of more than \$900M in revenue. As the State is projecting this will continue into the new fiscal year, the Governor vetoed \$1 Billion including all of the funds (\$225M) that had been allocated for the State Housing Initiatives Partnership (SHIP) program. Prior to the veto, the County had been notified it would receive its largest ever allocation of SHIP funding to assist with local housing needs. While the Governor indicated that the State will supplant these funds with CARES dollars, it is unknown at this time when and how much the County will receive, as well as uncertainty around the restrictions associated with funding.

Over the next month, these revenue sources will continue to be reviewed and adjusted. Once released, the State’s projections and additional receipts in FY20 allow us to further refine our estimates. Taking into consideration the economic situation, impacts to revenue in the current year and the anticipated impacts into FY21, the County projected revenues conservatively based on current revenue receipts. Any adjustments to the recommended revenues, based on additional information received, will be communicated to the Board. The increase to Fund Balance is a result of the funds brought forward due to the refunding of Osceola Parkway Improvement Bonds and establishment of Fund 334 – Transportation Improvement Construction Fund in the Capital Project Fund Groups.

**Impacts to Expenditures:**

Overall there is a decrease to Countywide expenditures largely as a result of the ongoing expenditures for capital projects not being included at this time resulting in a current decrease in Capital Outlay of (-\$145,327,980). As previously noted, the County has ongoing capital projects and grants (such as any remaining CARES Act funds) that will be carried over into the new fiscal year. These estimates are not reflected in the Recommended Budget and will not be incorporated until the final public hearing. This

allows staff to estimate remaining balances as accurately as possible without delaying the ongoing projects in the new Fiscal Year.

Personal Services decreased slightly due to adjustments in the current year. The County Manager is not recommending any salary adjustments for any County employees for FY21 in light of the pandemic's effect on our community. In addition, there are no adjustments included for the IAFF union pending union negotiations. However, there were slight increases to Health and Dental rates (increased by 3% and 4% over current fiscal year) resulting in a modest increase in expenses for both the County and its employees. While Health, Dental and ancillary Insurance product rates and plans have been updated accordingly, plan selections by employees (Open Enrollment) are currently underway. All budgeted amounts for Employee Benefits (insurance options) will change over the next month as Open Enrollment is completed. These budgets will be updated after selections are processed.

The County Manager reviewed 42 new positions requested by various Departments for FY21. While all requests were justified due to the increase in demand for services / operational needs, with the decline in revenues and the uncertainty of the economy for the upcoming year, no new positions have been included in the Recommended Budget. In addition, at this point in time, impacts to the Comptroller's Office, Clerk to the Board and Commission Auditor's Office as a result of Amendment 10 have not been incorporated into the budget. Revisions due to Amendment 10 may result in an overall decrease in the number of Full Time Equivalent (FTEs) positions for the Board.

Operating expenditures decreased by more than \$6.3M primarily due to contractual services in the Special Revenue Funds for Tourist Development Tax Funds (Osceola CVB's allocation). These decreases were offset by increases in the General Fund for Inmate Medical, Courthouse Security, Mowing Unit, Medical Examiner's contract and in the Internal Service Funds due to an increase in projected Claims payments. Transfers Out reflect an increase due to the General Fund as is detailed later in this document as well as the Designated Ad Valorem Fund to support Transportation needs.

Due to the reasons noted earlier, Capital Outlay and Grants reflect a decline at this point, but will include ongoing items later on in the budget process. Reserves - Operating were established per policy. The increase in Reserves - Debt and Reserves - Capital is due to the refunding of Osceola Parkway Improvement Bonds and establishment of Fund 334 - Transportation Improvement Construction Fund. Reserves - Assigned reflect a decrease in accordance with the reimbursed funds the County has received from FEMA from Hurricane Irma, while Reserves - Restricted reflect an increase due to an increase in funds for the perpetual maintenance of environmental lands and projected Red Light Camera funds that can be used for intersection safety needs. Reserves - Stability reflect a significant decline for FY21, primarily in the Tourist Development Tax Funds, as funds are being used for their intended purpose.

Not included in the Budget at this point are any new funds for the YMCA. While Road Resurfacing will need to be discussed with the Board, the Recommended Budget does continue to support Road Resurfacing at \$12M through a transfer from the General Fund.

**Capital Improvement Program:**

The Recommended Budget includes capital requests that are detailed later on. As mentioned previously, the Final Budget for FY21 will also include those Capital Projects that will be carried over to the new Fiscal Year. This budget includes some funding for identified capital outlay such as replacement of computer hardware that have met the required threshold for replacement, HVAC replacements, traffic engineering

equipment, audio equipment and video streamers for the courts, as well as vehicles and various equipment.

**Recommended Budget Book:**

In the pages to follow, you will find 1) a brief summary of the major Trends/Issues affecting the different Fund groups; 2) a Fund Summary by category; and 3) Individual Department Information. In addition, the following provides an overview of the major fund types.

**GENERAL FUND GROUP:**

The General Fund's Adopted Budget for FY20 was \$371,996,528 while the Recommended FY21 Budget is \$383,448,860, which is an increase of \$11,452,332. This Fund Group also includes a sub-fund for the Designated Ad Valorem Tax (DAT). For FY21, this is projected at \$17,123,313 and is transferred to the Transportation Trust Fund to support operations. As noted above, aside from Ad Valorem, revenues are decreasing for FY21. The overall increase in Ad Valorem revenue available for General Fund obligations is mitigated by the obligations for the Designated Ad Valorem Tax, East and West 192 Tax Increment Funds (TIFs), and the Cities' CRAs. Those commitments along with increases for the Constitutionals, Medicaid and support of transportation and transit needs, which have increased for FY21 due to the declines in gas taxes, are supported by the additional revenue. In addition, the increase in Ad Valorem is critical to maintain the base level of service in both FY20 and FY21 due to the revenue declines in State Shared Revenue and Half-Cent Sales Tax. These revenue sources have been negatively affected as a result of the COVID-19 impact on the economy and are reflected in sales tax collections statewide.

There are projected increases in the Utility Services Tax which is in the Other Taxes category as well as Other Sources with a slight increase to Judgment Fines and Forfeits. Overall, General Fund's revenues are projected to increase primarily due to increases in Ad Valorem revenue. Fund Balance will be adjusted as estimates of remaining dollars for ongoing projects and grants will be included later in the budget process.

On the expense side, Personal Services was updated with the rates for Health, Dental, Retirement, and Workers' Compensation; other ancillary product rates and Open Enrollment impacts will be incorporated once the process is finalized. The budget does not include an across the board adjustment and new positions are not recommended by the County Manager.

Operating Expenses increased primarily due to Professional Services which includes Inmate Medical and Medical Services associated with Medicaid, Other Contractual Services due to increases in Courthouse Security, Mowing Unit, the Medical Examiner's contract as well as Repair & Maintenance. This budget also includes specific funding for the Baker Act, Juvenile Justice Detention, state share obligation, as well as unfunded mandates such as burials and cremations. Funding is also provided for the County's tax increment obligations for the Cities' CRAs, including Vine Street, and to support the Community Services grants.

Capital Outlay for FY21 includes limited equipment, computers, and HVAC replacements. A complete list of all recommended CIP projects are attached to this memorandum. In addition, ongoing projects will be included later on in the budgeting process.

Transfers Out is projected to increase by more than \$14M for FY21 due to the following reasons:

- To facilitate the payments to the Constitutional Officers which reflect the following for FY21:

- Clerk of Courts: At this point, this budget request only reflects the costs related to providing space as required by State Statutes. However, there will be changes once the impacts as a result of Amendment 10 are implemented.
- Property Appraiser: FY21 request represents a slight increase (\$1,319) and does not include any salary adjustments or new positions.
- Supervisor of Elections: FY21 request represents a decrease of (-\$412,559) and does not include any salary adjustments or new positions.
- Sheriff's Office: FY21 budget request represents an increase of \$5M which include a 3.5% salary adjustment and 10 new full-time positions with requested funding for 6-months.
- Tax Collector: This budget is not due until August 1<sup>st</sup>. As a result, the FY20 budget is still reflected, with adjustments to budgets that are not a part of their overall requests, and changes will be made for the Tentative Budget.
- Facilitate the payment to the County's tax increment obligations for East 192 CRA and West 192 Development Authority.
- To support the operations of other Funds that do not have sufficient revenues and the primary revenue sources are projected to further decline due to the COVID-19 pandemic: Fund 102 - Transportation Trust Fund (\$17.1M), Fund 130 - Court Technology Fund (\$113,943), Fund 154 - Constitutional Gas Tax Fund (\$8.9M), and Fund 189 - 2<sup>nd</sup> Local Option Fuel Tax Fund (\$2.2M).
- Facilitate required transfers to fund the various debt service payments.
- To provide for the General Fund's share of two Fleet capital projects for Diesel Exhaust Fluid (DEF) Upgrades due to EPA regulations.

Reserve for Cash was adjusted in accordance with operating budgets and is budgeted per Policy (2 months Personal Services, Operating and Transfers). Reserves for Contingency is budgeted at 3.9% and also allocates funding for the required HCRA obligation and to provide mobility fee credits for eligible affordable housing projects. Reserves for Capital decreased but includes funding specified for the Roadway Bank, and sets funds aside for anticipated needs, such as additional support for the Jail project as the final costs are still being determined.

Reserves for Debt are in accordance with vehicle lease documents. Reserves Assigned decreased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, as well as, requested reserves for the Supervisor of Elections as a part of their FY21 budget request. Reserves for Stability are critically important for the upcoming year due to the uncertainty of revenues and the anticipated impacts from COVID-19. Therefore, FY21 is recommended to maintain the same level as FY20.

#### SPECIAL REVENUE FUNDS:

The County has 47 Special Revenue Funds that are detailed individually in the Special Revenue Funds section of this book.

Overall, the total of the Special Revenue Funds' Adopted Budget for FY20 was \$537,813,137 while the Recommended FY21 Budget is \$435,050,811 that represents a decrease (\$102,762,326). Although most revenues are decreasing, Ad Valorem (Library, Environmental Lands and Fire) is projected to increase as valuations are pre-COVID-19 and are not yet reflecting the impact of the global pandemic. As noted previously, Tourism Development Taxes (Other Taxes) have been severely impacted by the pandemic and are projected to decline with an estimated reduction of \$27.8M from the FY20 Adopted Budget. The initial impact of stay at home orders and closure of hotels, resulted in a drastic reduction in tourism and

thus tourism taxes in FY20. With these impacts, limited international travel and ongoing concerns over the spread of the virus, projections for next year's revenues reflect the decline.

In addition, all gas taxes are projected to decrease in FY21 by \$3.2M and Permits, Fees & Special Assessments (Mobility Fees) are projected to decrease by more than \$4.7M. The current 5-year Fire Assessment program is in its 5<sup>th</sup> and final year of the program. This program was re-evaluated and will be presented to the Board for consideration. Intergovernmental Revenue is decreasing primarily resulting from grants associated with ongoing projects not being included at this stage. This includes the remaining balance from the CARES Act funding awarded in FY20. In addition, the reduction in SHIP grant funding as a result of the Governor's actions mentioned earlier is contributing to the decrease. As noted, any new CARES Act funding to supplant the SHIP funds is not included yet. Staff will review revenues included in this Fund Group and once additional receipts are realized, revenues are likely to be adjusted for the Tentative.

Personal Services decreased slightly due to current year adjustments. As noted above Personal Services does not include an across the board adjustment or new positions. Health and Dental Insurances reflect rate increases, Retirement and Worker's Compensation rates were adjusted based on rates set by the State. There are no salary adjustments to IAFF union employees at this point pending union negotiations.

Operating Expenses decreased more than \$10.4M largely due to reductions in contractual services noted previously (Experience Kissimmee) and professional services for software systems in the Building Fund. Capital Outlay decreased \$96.2M as carried forward capital projects have not yet been included to ensure estimates are as accurate as possible. However, included are new capital projects for FY21. Although it should be noted that any projects in the TDT fund will not proceed until revenue receipts are verified.

Transfers Out increased \$4M from FY20 as funds are transferred from the Countywide Fire Fund (Fund 134) to support capital projects in the Countywide Fire Capital Fund (Fund 331) and the updated Cost Allocation. Reserves were established per Policy and in accordance with the individual Funds' specific requirements.

#### DEBT SERVICE FUNDS:

The overall Adopted Budget for FY20 was \$89,840,898 while the Recommended FY21 Budget for the Debt Service Funds totals \$77,692,984. The decrease is primarily due to the refunding of Fund 236 – Capital Improvement Bond Series 2009 and the establishment of the new Fund, Fund 249 - Debt Service Capital Improvement Refunding Bond (CIRB) 2019, in the current year. Debt Service Funds are solely for the purpose of tracking and making debt payments. As most payments are made twice a year (October and April), funds need to be reserved a year in advance to make the first payment in October. As such, Reserves are established in accordance with these payments and any Bond Covenant requirements.

#### CAPITAL PROJECT FUNDS:

For the Recommended Budget, the Capital Project Funds reflect an increase of \$23.1M dollars with a total of \$236,496,487 for FY21. The increase is primarily associated with funds brought forward due to the refunding of Osceola Parkway Improvement Bonds and establishment of Fund 334 – Transportation Improvement Construction Fund in the current year. However, it should be noted that while these

transactions result in an overall increase for the Fund Group, there is a projected decrease by more than \$10M in revenues associated with Fund 306 – Infrastructure Sales Surtax Fund.

While the Infrastructure Sales Surtax will be reevaluated based on the State’s estimates and as additional receipts are realized, staff anticipates the negative impacts in the current year due to COVID-19 will continue into FY21. In addition, Capital Outlay reflects a reduction as this does not reflect on-going projects as those will be carried forward as a part of the final public hearing to ensure accurate estimates. The attached list details the limited CIP projects that are included in the Recommended Budget for FY21. Finally, reserves are established in accordance with policy, the Reserves Assigned in Fund 306 - Local Option Infrastructure Sales Surtax Fund were reduced as reimbursements have been received from FEMA for all eligible expenses related to Hurricane Irma.

#### ENTERPRISE FUNDS:

The County has two Enterprise Funds – Landfill/Solid Waste and Osceola Parkway. These Funds operate similar to a business and operate off the fees they generate. The Enterprise Fund Group is proposed to decrease by \$5.4M dollars for a total budget of \$92,176,609. As the June CPI was not released in time to calculate the Hauler’s Contract for the Solid Waste Fund for the Recommended Budget, the proposed Special Assessment rates, and thus the Fund, have not been finalized. This fund will be adjusted for the Tentative Budget.

However, due to the projected significant decrease to Osceola Parkway’s tolls, as a result of the public health crisis, the Fund Group reflects the impact. Toll counts and collections saw a drastic reduction with the stay at home/shelter in place Executive Orders, closure of Walt Disney World and decline in tourism and travel. The negative impacts in the current year are anticipated to continue into the new fiscal year. However, as additional revenues are realized this revenue source will be re-evaluated and adjustments will be made, if necessary, for the Tentative Budget.

Capital Outlay for these funds reflect a reduction; however, remaining funds for ongoing projects will be included later on in the budget process. Reserves were established in accordance with Policy and specific requirements of the Funds including bond covenants. Specifically, in Fund 401 – Solid Waste, Reserves Assigned sets funds aside for the landfill closure requirements and funds associated with disaster recovery due to Hurricane Irma have been adjusted to reflect remaining funds pending FEMA reimbursement.

#### INTERNAL SERVICE FUNDS:

Osceola County currently has eight Internal Service Funds that account for goods and services provided to County departments on a cost reimbursement rate. Five of the funds are established to manage the County’s insurance products. As a result, these Funds will be adjusted over the next month. Workers’ Compensation, Health and Dental insurance rates have been adjusted, while other Employee Benefit Insurance rates have remained unchanged from FY20. All of these Funds will be revised after Open Enrollment has been completed. In addition, changes and adjustments to the individual departmental budgets usually have a corresponding impact to these Funds. Consequently, these are often the last Funds to be truly finalized during the entire budget process.

The County also has three Fleet Funds. One Fund is for general oversight of the program, another to manage the maintenance and repair of the County’s fleet and the last for management of the fuel system.

All of these Funds will also be evaluated in conjunction with usage and market prices and adjustments will be made, if necessary, throughout the budget process.

**Conclusion:**

In conclusion, I would like to express my appreciation, as always, to all of our partners (the Ninth Judicial Circuit Court, the County Attorney, Commission Auditor, our Constitutional Officers, etc.). In addition, my staff was again diligent in their efforts to present a Recommended Budget that maintains service levels, amidst the public health crisis, challenges, and uncertainties resulting from the economic impact of the COVID-19 pandemic. Through the leadership of the Board and efforts of our partners, I believe we were able to submit a budget for Fiscal Year 2021 that still provide services to the citizens with minimal impact to taxes.



**CAPITAL PROJECTS for  
FY21 RECOMMENDED BUDGET**

<b>Fund / Project Name:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total:</b>
<b><u>Fund 001 - General Fund</u></b>			
Corrections - Rear Gate Improvements	\$ 60,000	\$ -	\$ 60,000
Corrections - Replacement of Fuel Tank	\$ 50,000	\$ -	\$ 50,000
Security Cameras (Facility Wide)	\$ 276,040	\$ -	\$ 276,040
FY21 Fleet Vehicle Replacement	\$ 281,354	\$ -	\$ 281,354
Jail - HVAC Chilled & Hot Water Piping System Replacement Ph 2	\$ 4,000,000	\$ -	\$ 4,000,000
NiftyLift Gas Boom	\$ 27,300	\$ -	\$ 27,300
Parks Tractor	\$ 115,000	\$ -	\$ 115,000
<b>Total:</b>	<b>\$ 4,809,694</b>	<b>\$ -</b>	<b>\$ 4,809,694</b>
<b><u>Fund 102 - Transportation Trust Fund</u></b>			
Yard 1 Propane Site	\$ 150,000	\$ -	\$ 150,000
Pickup Truck (Thermo Crew)	\$ 35,000	\$ -	\$ 35,000
<b>Total:</b>	<b>\$ 185,000</b>	<b>\$ -</b>	<b>\$ 185,000</b>
<b><u>Fund 104 - Tourist Development Tax</u>    <i>No TDT projects will commence until actual revenue receipts are verified.</i></b>			
OHP - Concession Stand Upgrade & Signage*	\$ 233,290	\$ -	\$ 233,290
OHP - Administrative Office/Box Office Renovations*	\$ 511,765	\$ -	\$ 511,765
OHP - Arena Sound System*	\$ 54,616	\$ -	\$ 54,616
OHP - Bollards	\$ 125,000	\$ -	\$ 125,000
OHP - Events Center & Arena Lobby Lighting System	\$ 900,000	\$ -	\$ 900,000
OHP - Fencing	\$ 100,000	\$ -	\$ 100,000
OHP - Improved Exterior Signage	\$ 400,000	\$ -	\$ 400,000
OHP - Improved Interior Signage	\$ 300,000	\$ -	\$ 300,000
OHP - Maintenance Workshop, Office and Storage Unit	\$ 61,000	\$ -	\$ 61,000
OHP - PA System (Box Office, Bowl, General, and Outdoors)*	\$ 200,000	\$ -	\$ 200,000
OHP - POS System	\$ 180,000	\$ -	\$ 180,000
OHP - Surveillance System/Metal Detectors	\$ 100,000	\$ -	\$ 100,000
OHP - Telephone/Voicemail System	\$ 200,000	\$ -	\$ 200,000
OHP - Utility Distribution (Arena, Events Center, Parking Lots)	\$ 500,000	\$ -	\$ 500,000
FY21 Fleet Vehicle Replacement	\$ 52,000	\$ -	\$ 52,000
OHP - Replace Fire Alarm Panels	\$ 435,000	\$ -	\$ 435,000
<b>Total:</b>	<b>\$ 4,352,671</b>	<b>\$ -</b>	<b>\$ 4,352,671</b>
<b><u>Fund 115 - Court Facilities Fund</u></b>			
9th Circuit Court - Hearing Room Reconfiguration	\$ 361,200	\$ -	\$ 361,200
Clerk of Court Criminal Division Office Reconfiguration	\$ 82,000	\$ -	\$ 82,000
Courthouse Bi-Directional Amplifier System	\$ 63,000	\$ -	\$ 63,000
<b>Total:</b>	<b>\$ 506,200</b>	<b>\$ -</b>	<b>\$ 506,200</b>
<b><u>Fund 125 - Environmental Land Maintenance</u></b>			
Twin Oaks Conservation Area	\$ 300,000	\$ -	\$ 300,000
<b>Total:</b>	<b>\$ 300,000</b>	<b>\$ -</b>	<b>\$ 300,000</b>

**CAPITAL PROJECTS for  
FY21 RECOMMENDED BUDGET**

<b>Fund / Project Name:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total:</b>
<b><u>Fund 142 - Mobility Fee East Zone</u></b>			
Fortune-Lakeshore Multi-Use Trail	\$ 1,500,000	\$ -	\$ 1,500,000
Fortune-Simpson Intersection Improvement	\$ 750,000	\$ -	\$ 750,000
<b>Total:</b>	<b>\$ 2,250,000</b>	<b>\$ -</b>	<b>\$ 2,250,000</b>
<b><u>Fund 143 - Mobility Fee West Zone</u></b>			
Michigan Ave Pedestrian Safety	\$ 58,500	\$ -	\$ 58,500
<b>Total:</b>	<b>\$ 58,500</b>	<b>\$ -</b>	<b>\$ 58,500</b>
<b><u>Fund 150 - West 192 Development Authority</u></b>			
FY21 Fleet Vehicle Replacement	\$ 36,000	\$ -	\$ 36,000
LED Lights	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 1,036,000</b>	<b>\$ -</b>	<b>\$ 1,036,000</b>
<b><u>Fund 154 - Constitutional Gas Tax Fund</u></b>			
FY21 Fleet Vehicle Replacement	\$ 1,204,154	\$ -	\$ 1,204,154
<b>Total:</b>	<b>\$ 1,204,154</b>	<b>\$ -</b>	<b>\$ 1,204,154</b>
<b><u>Fund 155 - West 192 MSBU Phase I Fund</u></b>			
LED Lights	\$ 1,000,000	\$ -	\$ 1,000,000
<b>Total:</b>	<b>\$ 1,000,000</b>	<b>\$ -</b>	<b>\$ 1,000,000</b>
<b><u>Fund 156 - Federal and State Grants Fund</u></b>			
Buenaventura/Simpson Outfall	\$ -	\$ 1,675,125	\$ 1,675,125
Kempfer Road Culvert Upgrade	\$ -	\$ 150,000	\$ 150,000
Fortune-Lakeshore Multi-Use Trail	\$ -	\$ 4,490,000	\$ 4,490,000
<b>Total:</b>	<b>\$ -</b>	<b>\$ 6,315,125</b>	<b>\$ 6,315,125</b>
<b><u>Fund 178 - Parks Impact Fee Fund</u></b>			
Hanover Lakes Project	\$ 125,000	\$ -	\$ 125,000
<b>Total:</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 125,000</b>
<b><u>Fund 306 - Local Option Sales Tax Fund</u></b> <i>No projects will commence until actual revenue receipts are verified.</i>			
S.O. Vehicle Replacement	\$ 2,203,825	\$ -	\$ 2,203,825
800 MHz System Upgrades	\$ 2,279,171	\$ -	\$ 2,279,171
Buenaventura/Simpson Outfall	\$ 558,375	\$ -	\$ 558,375
Culvert Upgrades	\$ 200,000	\$ -	\$ 200,000
Kempfer Road Culvert Replacement	\$ 50,000	\$ -	\$ 50,000
Old Canoe Creek Rd Culvert Crossing for WPA Canal	\$ 250,000	\$ -	\$ 250,000
Bridge Rehabilitation	\$ 350,000	\$ -	\$ 350,000
Bridge Scour Countermeasures	\$ 300,000	\$ -	\$ 300,000
Roadway and Bridge Safety Features	\$ 300,000	\$ -	\$ 300,000
Countywide Signals	\$ 450,000	\$ -	\$ 450,000
Traffic Control Equipment	\$ 375,000	\$ -	\$ 375,000
Traffic Signal Replacement Mast Arm Upgrades	\$ 387,150	\$ -	\$ 387,150
<b>Total:</b>	<b>\$ 7,703,521</b>	<b>\$ -</b>	<b>\$ 7,703,521</b>

**CAPITAL PROJECTS for  
FY21 RECOMMENDED BUDGET**

<b>Fund / Project Name:</b>	<b>County Funding:</b>	<b>Grant Funding:</b>	<b>Total:</b>
<b><u>Fund 331 - Countywide Fire Capital Fund</u></b>			
Fire/EMS Equipment	\$ 1,571,667	\$ -	\$ 1,571,667
<b>Total:</b>	<b>\$ 1,571,667</b>	<b>\$ -</b>	<b>\$ 1,571,667</b>
<b><u>Fund 334 - Transportation Imp Construction Fund</u></b>			
Bill Beck Blvd, Segment B	\$ 8,000,000	\$ -	\$ 8,000,000
Boggy Creek Road (Simpson to Narcoossee)	\$ 17,700,000	\$ -	\$ 17,700,000
Partin Settlement Road (Neptune Road to E. Lakeshore)	\$ 8,100,000	\$ -	\$ 8,100,000
Poinciana Blvd (Pleasant Hill to Crescent Lake Way)	\$ 2,850,000	\$ -	\$ 2,850,000
<b>Total:</b>	<b>\$ 36,650,000</b>	<b>\$ -</b>	<b>\$ 36,650,000</b>
<b><u>Fund 511 - Fleet Fuel Internal Service Fund</u></b>			
Fire Station 42 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ -	\$ 73,000
Fire Station 55 DEF Dispenser and monitoring upgrade	\$ 73,000	\$ -	\$ 73,000
<b>Total:</b>	<b>\$ 146,000</b>	<b>\$ -</b>	<b>\$ 146,000</b>
<b>Capital Projects in Recommended Budget: \$61,898,407 \$ 6,315,125 \$68,213,532</b>			

\*These projects were placed on hold for FY20 and are being requested again for FY21.

## GENERAL FUND FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	164,162,222	190,660,609	190,660,609	183,010,093	210,655,831	19,995,222
PY Delinquent Ad Valorem Tax	1,089,764	1,000,000	1,000,000	46,819	76,524	-923,476
Other Taxes	22,146,487	22,403,635	22,403,635	13,755,234	23,957,064	1,553,429
Permits, Fees & Special Assessments	6,820,452	5,956,655	5,956,655	4,691,170	5,837,698	-118,957
Intergovernmental Revenue	36,532,543	37,610,494	37,736,711	21,375,028	28,027,148	-9,583,346
Charges For Services	2,385,360	2,346,091	2,346,091	1,358,576	2,054,010	-292,081
Judgment, Fines & Forfeits	1,751,054	1,296,297	1,296,297	1,105,317	1,365,772	69,475
Miscellaneous Revenues	6,589,415	3,303,548	22,000,294	22,631,265	3,152,236	-151,312
Less 5% Statutory Reduction	0	-13,210,933	-13,210,933	0	-13,742,009	-531,076
Transfers In	29,730,372	31,000,003	42,262,026	34,389,563	29,433,832	-1,566,171
Other Sources	10,936,774	2,696,892	12,237,679	10,065,538	3,281,354	584,462
Fund Balance	0	86,933,237	90,102,038	0	89,349,400	2,416,163
<b>Total</b>	<b><u>282,144,443</u></b>	<b><u>371,996,528</u></b>	<b><u>414,791,102</u></b>	<b><u>292,428,604</u></b>	<b><u>383,448,860</u></b>	<b><u>11,452,332</u></b>
<b>Expenditures</b>						
Personal Services	62,098,797	65,454,214	65,580,622	48,750,878	65,858,657	404,443
Operating Expenses	58,722,597	68,770,277	79,324,119	53,147,797	72,909,355	4,139,078
Capital Outlay	3,013,758	6,576,244	11,692,167	5,613,777	6,293,765	-282,479
Debt Service	0	50,137	50,137	175,253	1,981,166	1,931,029
Grants and Aids	6,256,249	5,900,839	6,529,506	1,679,290	5,635,805	-265,034
Transfers Out	128,095,715	149,452,299	181,897,622	134,264,081	163,505,103	14,052,804
Reserves - Operating	0	60,137,845	54,062,256	0	61,655,972	1,518,127
Reserves - Debt	0	0	0	0	419,357	419,357
Reserves - Capital	0	10,420,234	10,420,234	0	2,118,723	-8,301,511
Reserves - Assigned	0	3,908,107	3,908,107	0	1,744,625	-2,163,482
Reserves - Stability	0	1,326,332	1,326,332	0	1,326,332	0
<b>Total</b>	<b><u>258,187,116</u></b>	<b><u>371,996,528</u></b>	<b><u>414,791,102</u></b>	<b><u>243,631,076</u></b>	<b><u>383,448,860</u></b>	<b><u>11,452,332</u></b>

## SPECIAL REVENUE FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	29,905,003	35,015,740	35,015,740	33,696,315	38,568,918	3,553,178
PY Delinquent Ad Valorem Tax	226,717	6,000	6,000	6,027	6,500	500
Other Taxes	78,673,419	81,131,744	81,131,744	39,393,400	51,061,738	-30,070,006
Permits, Fees & Special Assessments	96,864,106	95,377,137	95,377,137	81,988,424	90,590,723	-4,786,414
Intergovernmental Revenue	40,958,962	63,402,035	130,044,023	41,581,385	35,534,164	-27,867,871
Charges For Services	17,309,478	17,031,351	17,031,351	10,610,416	16,493,914	-537,437
Judgment, Fines & Forfeits	1,480,894	1,391,154	1,391,154	944,263	1,228,531	-162,623
Miscellaneous Revenues	11,339,138	4,440,376	4,440,376	5,571,673	4,682,792	242,416
Less 5% Statutory Reduction	0	-12,107,101	-12,107,101	0	-10,457,729	1,649,372
Transfers In	29,303,276	30,627,538	32,393,048	26,688,491	39,412,771	8,785,233
Other Sources	3,859,960	1,945,804	1,945,804	1,675,566	1,561,392	-384,412
Fund Balance	0	219,551,359	252,296,076	0	166,367,097	-53,184,262
<b>Total</b>	<b><u>309,920,952</u></b>	<b><u>537,813,137</u></b>	<b><u>638,965,352</u></b>	<b><u>242,155,960</u></b>	<b><u>435,050,811</u></b>	<b><u>-102,762,326</u></b>
<b>Expenditures</b>						
Personal Services	62,784,868	70,624,931	70,372,281	50,786,843	69,837,988	-786,943
Operating Expenses	119,431,247	139,465,990	202,823,586	88,505,389	129,013,554	-10,452,436
Capital Outlay	49,372,671	115,362,972	139,477,435	26,447,156	19,181,925	-96,181,047
Debt Service	4,288,525	4,953,797	5,075,615	4,494,729	5,071,506	117,709
Grants and Aids	261,616	612,472	17,193,014	385,409	1,054,136	441,664
Transfers Out	46,881,230	32,393,196	35,684,673	23,479,054	36,457,480	4,064,284
Reserves - Operating	0	43,838,438	48,137,251	0	47,660,981	3,822,543
Reserves - Debt	0	2,221,852	2,221,852	0	3,899,422	1,677,570
Reserves - Capital	0	88,789,375	76,579,074	0	94,926,127	6,136,752
Reserves - Assigned	0	88,000	432,061	0	344,601	256,601
Reserves - Restricted	0	10,467,801	11,322,696	0	11,407,519	939,718
Reserves - Stability	0	28,994,313	29,645,814	0	16,195,572	-12,798,741
<b>Total</b>	<b><u>283,020,157</u></b>	<b><u>537,813,137</u></b>	<b><u>638,965,352</u></b>	<b><u>194,098,581</u></b>	<b><u>435,050,811</u></b>	<b><u>-102,762,326</u></b>

## DEBT SERVICE FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	3,254,629	3,445,689	3,445,689	3,237,327	3,454,320	8,631
PY Delinquent Ad Valorem Tax	24,432	0	0	1,011	0	0
Permits, Fees & Special Assessments	733,965	684,375	684,375	533,954	629,843	-54,532
Intergovernmental Revenue	2,065,044	2,069,456	1,034,729	1,034,728	0	-2,069,456
Miscellaneous Revenues	169,823	108,159	63,763	37,875	85,531	-22,628
Less 5% Statutory Reduction	0	-211,911	-209,691	0	-208,485	3,426
Transfers In	37,074,584	40,105,260	39,639,107	19,821,803	37,777,005	-2,328,255
Other Sources	11,595,000	0	96,576,739	96,576,739	0	0
Fund Balance	0	43,639,870	44,406,196	0	35,954,770	-7,685,100
<b>Total</b>	<b>54,917,476</b>	<b>89,840,898</b>	<b>185,640,907</b>	<b>121,243,437</b>	<b>77,692,984</b>	<b>-12,147,914</b>
<b>Expenditures</b>						
Operating Expenses	67,007	66,677	66,677	66,299	66,846	169
Debt Service	54,369,616	44,218,085	147,264,902	147,243,589	41,544,911	-2,673,174
Transfers Out	5,893	653,681	2,041,588	1,023,044	1,980	-651,701
Reserves - Debt	0	44,902,455	36,267,740	0	36,079,247	-8,823,208
<b>Total</b>	<b>54,442,516</b>	<b>89,840,898</b>	<b>185,640,907</b>	<b>148,332,932</b>	<b>77,692,984</b>	<b>-12,147,914</b>

## CAPITAL PROJECTS FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	34,892,681	37,139,969	37,139,969	18,713,890	27,065,136	-10,074,833
Intergovernmental Revenue	7,665,759	6,234,867	8,758,148	578,267	0	-6,234,867
Miscellaneous Revenues	2,208,327	33,172,191	33,172,191	1,568,672	287,039	-32,885,152
Less 5% Statutory Reduction	0	-1,867,597	-1,867,597	0	-1,367,609	499,988
Transfers In	21,713,338	7,070,147	246,291,061	230,149,959	12,224,184	5,154,037
Other Sources	4,141,673	40,340,487	48,309,749	9,942,811	2,797,060	-37,543,427
Fund Balance	0	91,243,031	90,276,031	0	195,490,677	104,247,646
<b>Total</b>	<b><u>70,621,777</u></b>	<b><u>213,333,095</u></b>	<b><u>462,079,552</u></b>	<b><u>260,953,599</u></b>	<b><u>236,496,487</u></b>	<b><u>23,163,392</u></b>
<b>Expenditures</b>						
Capital Outlay	46,092,099	85,211,166	163,020,324	26,612,508	45,925,188	-39,285,978
Debt Service	3,956,443	5,561,490	5,561,490	4,848,289	2,526,537	-3,034,953
Grants and Aids	0	69,915,598	69,915,598	0	0	-69,915,598
Transfers Out	20,373,895	16,921,983	17,160,754	8,704,156	14,385,625	-2,536,358
Reserves - Debt	0	0	0	0	1,263,269	1,263,269
Reserves - Capital	0	29,970,335	199,524,271	0	169,643,255	139,672,920
Reserves - Assigned	0	5,752,523	6,897,115	0	2,752,613	-2,999,910
<b>Total</b>	<b><u>70,422,437</u></b>	<b><u>213,333,095</u></b>	<b><u>462,079,552</u></b>	<b><u>40,164,953</u></b>	<b><u>236,496,487</u></b>	<b><u>23,163,392</u></b>



## ENTERPRISE FUNDS FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	17,260,481	22,760,630	22,760,630	21,071,053	24,533,421	1,772,791
Charges For Services	19,603,315	25,009,511	25,009,511	10,366,295	14,217,963	-10,791,548
Miscellaneous Revenues	1,054,291	386,574	11,824,574	12,034,387	363,948	-22,626
Less 5% Statutory Reduction	0	-2,407,836	-2,407,836	0	-1,955,766	452,070
Transfers In	135,372	0	0	0	0	0
Other Sources	308,181	107,842	336,397,008	0	0	-107,842
Fund Balance	0	51,752,288	47,977,138	0	55,017,043	3,264,755
<b>Total</b>	<b>38,361,640</b>	<b>97,609,009</b>	<b>441,561,025</b>	<b>43,471,734</b>	<b>92,176,609</b>	<b>-5,432,400</b>
<b>Expenditures</b>						
Personal Services	1,585,443	1,661,168	1,661,168	1,129,950	1,681,172	20,004
Operating Expenses	21,983,337	28,217,734	28,773,093	14,555,094	27,537,810	-679,924
Capital Outlay	0	9,009,292	5,693,279	374,682	12,000	-8,997,292
Debt Service	981,926	10,892,140	49,682,190	5,217,957	7,437,433	-3,454,707
Other Non Operating Expenses	3,820,851	3,820,851	67,278,582	67,278,581	0	-3,820,851
Transfers Out	1,834,686	1,602,419	223,256,295	222,775,586	985,323	-617,096
Reserves - Operating	0	5,996,722	11,203,010	0	10,667,772	4,671,050
Reserves - Debt	0	6,215,856	23,682,812	0	20,535,275	14,319,419
Reserves - Capital	0	14,090,937	8,611,261	0	9,261,027	-4,829,910
Reserves - Assigned	0	16,101,890	15,478,012	0	13,430,797	-2,671,093
Reserves - Restricted	0	0	628,000	0	628,000	628,000
Reserves - Stability	0	0	5,613,323	0	0	0
<b>Total</b>	<b>30,206,242</b>	<b>97,609,009</b>	<b>441,561,025</b>	<b>311,331,850</b>	<b>92,176,609</b>	<b>-5,432,400</b>

## INTERNAL SERVICE FUND GROUP

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	34,202,228	40,646,939	40,936,200	28,832,612	40,809,700	162,761
Miscellaneous Revenues	1,923,521	880,204	880,204	1,471,462	880,204	0
Less 5% Statutory Reduction	0	-44,010	-44,010	0	-44,010	0
Transfers In	429,187	241,783	7,278,396	3,699,644	166,440	-75,343
Other Sources	0	123,284	123,284	123,284	0	-123,284
Fund Balance	0	16,129,845	11,025,296	0	16,064,847	-64,998
<b>Total</b>	<b><u>36,554,936</u></b>	<b><u>57,978,045</u></b>	<b><u>60,199,370</u></b>	<b><u>34,127,002</u></b>	<b><u>57,877,181</u></b>	<b><u>-100,864</u></b>
<b>Expenditures</b>						
Personal Services	1,787,738	1,902,494	1,902,494	1,405,911	1,927,740	25,246
Operating Expenses	37,955,342	36,774,484	37,307,587	25,367,690	37,422,854	648,370
Capital Outlay	0	735,184	732,245	191,610	154,000	-581,184
Debt Service	0	14,312	14,312	0	23,117	8,805
Transfers Out	7,717,107	376,650	386,336	287,331	811,955	435,305
Reserves - Operating	0	173,985	151,213	0	173,985	0
Reserves - Debt	0	0	0	0	11,559	11,559
Reserves - Claims	0	18,000,936	19,705,183	0	17,351,971	-648,965
<b>Total</b>	<b><u>47,460,186</u></b>	<b><u>57,978,045</u></b>	<b><u>60,199,370</u></b>	<b><u>27,252,542</u></b>	<b><u>57,877,181</u></b>	<b><u>-100,864</u></b>

# OVERVIEW

Fund Balance Revenues and Expenditures.....	1
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## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
001-General Fund	366,325,547	366,325,547	0
010-Designated Ad Valorem Tax	17,123,313	17,123,313	0
101-TDT RIDA Tax Bond 2012 Project	7,394,403	7,394,403	0
102-Transportation Trust Fund	29,572,333	29,572,333	0
103-Drug Abuse Treatment Fund	77,940	77,940	0
104-Tourist Development Tax Fund	45,910,677	45,910,677	0
105-Fifth Cent Tourist Development Tax Fund	14,816,031	14,816,031	0
106-Sixth Cent Tourist Development Tax Fund	11,928,801	11,928,801	0
107-Library District Fund	13,029,568	13,029,568	0
109-Law Enforcement Trust Fund	671,705	671,705	0
111-SHIP State Housing Initiative Program	506,576	506,576	0
112-Emergency(911)Communications	4,429,620	4,429,620	0
115-Court Facilities Fund	12,276,112	12,276,112	0
118-Homeless Prevention & Rapid Rehousing	357,697	357,697	0
125-Environmental Land Maintenance	5,409,084	5,409,084	0
128-Subdivision Pond MSBU	1,354,793	1,354,793	0
129-Street Lighting MSBU	465,116	465,116	0
130-Court Related Technology Fund	1,421,954	1,421,954	0
134-Countywide Fire Fund	107,205,050	107,205,050	0
137-HOME Fund	1,651,421	1,651,421	0
139-Criminal Justice Training	65,684	65,684	0
141-Boating Improvement Fund	271,280	271,280	0
142 - Mobility Fee East District Zone	11,866,180	11,866,180	0
143 - Mobility Fee West District Zone	49,373,409	49,373,409	0
145 - Red Light Cameras	1,573,884	1,573,884	0
146 - TDT RIDA Phase II Tax Bond 2016 Project	149,994	149,994	0
148-Building Fund	21,659,235	21,659,235	0
149-East 192 CRA	1,283,304	1,283,304	0
150-West 192 Development Authority	5,629,761	5,629,761	0
151-CDBG Fund	3,769,271	3,769,271	0
152-Muni Svcs Tax Units MSTU Fund	2,142,601	2,142,601	0
153-Muni Svcs Benefit Units MSBU Fund	98,365	98,365	0
154-Constitutional Gas Tax Fund	14,847,469	14,847,469	0
155-West 192 MSBU Phase I	5,163,123	5,163,123	0
156-Federal And State Grants Fund	6,660,582	6,660,582	0
158-Intergovernmental Radio Communications	2,994,119	2,994,119	0
168-Section 8 Fund	18,398,763	18,398,763	0
177-Fire Impact Fee Fund	2,402,862	2,402,862	0
178-Parks Impact Fee Fund	15,888,541	15,888,541	0

## Fund Balance Revenues and Expenditures

<u>Fund</u>	<u>2021</u> <u>Revenues</u>	<u>2021</u> <u>Expenditures</u>	<u>Balance</u>
180-Inmate Welfare Fund	2,379,425	2,379,425	0
187-Road Impact Fee Poinciana Overlay	479,322	479,322	0
189 - Second Local Option Fuel Tax Fund	9,474,756	9,474,756	0
201-Limited GO Refunding Bonds, Series 2015	2,227,962	2,227,962	0
204-TDT Tax Bonds Series 2012	544,294	544,294	0
210-W 192 Phase IIC	714,114	714,114	0
211 - Sales Tax Revenue Bonds Series 2015A	5,318,318	5,318,318	0
236-Capital Improvement Bond Series 2009	0	0	0
238-GO Bonds 2010	4,032,172	4,032,172	0
239-Infra S Tax Rev Refunding 2011	7,289,738	7,289,738	0
240-TDT Ref & Imp 2012 Debt Svc	9,852,423	9,852,423	0
241-Infrastructure Sales Surtax Series 2015	10,158,776	10,158,776	0
242 - Sales Tax Revenue Refunding Bonds, Series 2016	5,066,882	5,066,882	0
243-DS TDT Rev Bond Series 2016	3,725,148	3,725,148	0
244-Infrastructure Sales Tax Refunding Bonds Series 2017	1,004,888	1,004,888	0
245-Sales Tax Revenue Refunding Bonds Series 2017	7,865,685	7,865,685	0
246 - DS Public Imp Rev Bonds Series 2017	2,505,169	2,505,169	0
247-DS TDT Refunding Bonds 2019	1,336,271	1,336,271	0
248-Communications Equipment Upgrade (Motorola)	3,080,136	3,080,136	0
249-DS CIRB 2019	12,971,008	12,971,008	0
306-Local Option Sales Tax Fund	44,871,142	44,871,142	0
315-Gen Cap Outlay Fund	3,897,115	3,897,115	0
328 - Special Purpose Capital Fund	0	0	0
331-Countywide Fire Capital Fund	16,580,257	16,580,257	0
334 - Transportation Imp Construction Fund	171,147,973	171,147,973	0
401-Solid Waste Fund	57,917,375	57,917,375	0
407-Osceola Parkway	34,259,234	34,259,234	0
501-Workers' Comp Internal Service Fund	7,640,348	7,640,348	0
502-Property & Casualty Insurance Internal Service Fund	7,144,630	7,144,630	0
503-Dental Insurance Internal Service Fund	1,943,589	1,943,589	0
504-Health Insurance Internal Service Fund	34,252,100	34,252,100	0
505-Life, LTD, Vol. Life Internal Service Fund	1,317,977	1,317,977	0
509-Fleet General Oversight Internal Service Fund	93,574	93,574	0
510-Fleet Maintenance Internal Service Fund	2,889,678	2,889,678	0
511-Fleet Fuel Internal Service Fund	2,595,285	2,595,285	0
<b>Total Budget</b>	1,282,742,932	1,282,742,932	0


## COUNTYWIDE BUDGET SUMMARY

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	197,321,855	229,122,038	229,122,038	219,943,735	252,679,069	23,557,031
PY Delinquent Ad Valorem Tax	1,340,913	1,006,000	1,006,000	53,857	83,024	-922,976
Other Taxes	135,712,586	140,675,348	140,675,348	71,862,524	102,083,938	-38,591,410
Permits, Fees & Special Assessments	121,679,004	124,778,797	124,778,797	108,284,601	121,591,685	-3,187,112
Intergovernmental Revenue	87,222,307	109,316,852	177,573,611	64,569,408	63,561,312	-45,755,540
Charges For Services	73,500,381	85,033,892	85,323,153	51,167,898	73,575,587	-11,458,305
Judgment, Fines & Forfeits	3,231,947	2,687,451	2,687,451	2,049,580	2,594,303	-93,148
Miscellaneous Revenues	23,284,515	42,291,052	72,381,402	43,315,334	9,451,750	-32,839,302
Less 5% Statutory Reduction	0	-29,849,388	-29,847,168	0	-27,775,608	2,073,780
Transfers In	118,386,129	109,044,731	367,863,638	314,749,461	119,014,232	9,969,501
Other Sources	30,841,588	45,214,309	495,590,263	118,383,938	7,639,806	-37,574,503
Fund Balance	0	509,249,630	536,082,775	0	558,243,834	48,994,204
<b>Total</b>	<b><u>792,521,224</u></b>	<b><u>1,368,570,712</u></b>	<b><u>2,203,237,308</u></b>	<b><u>994,380,335</u></b>	<b><u>1,282,742,932</u></b>	<b><u>-85,827,780</u></b>
<b>Expenditures</b>						
Personal Services	128,256,846	139,642,807	139,516,565	102,073,582	139,305,557	-337,250
Operating Expenses	238,159,529	273,295,162	348,295,062	181,642,270	266,950,419	-6,344,743
Capital Outlay	98,478,528	216,894,858	320,615,450	59,239,733	71,566,878	-145,327,980
Debt Service	63,596,510	65,689,961	207,648,646	161,979,818	58,584,670	-7,105,291
Grants and Aids	6,517,866	76,428,909	93,638,118	2,064,699	6,689,941	-69,738,968
Other Non Operating Expenses	3,820,851	3,820,851	67,278,582	67,278,581	0	-3,820,851
Transfers Out	204,908,525	201,400,228	460,427,268	390,533,252	216,147,466	14,747,238
Reserves - Operating	0	110,146,990	113,553,730	0	120,158,710	10,011,720
Reserves - Debt	0	53,340,163	62,172,404	0	62,208,129	8,867,966
Reserves - Capital	0	143,270,881	295,134,840	0	275,949,132	132,678,251
Reserves - Claims	0	18,000,936	19,705,183	0	17,351,971	-648,965
Reserves - Assigned	0	25,850,520	26,715,295	0	18,272,636	-7,577,884
Reserves - Restricted	0	10,467,801	11,950,696	0	12,035,519	1,567,718
Reserves - Stability	0	30,320,645	36,585,469	0	17,521,904	-12,798,741
<b>Total</b>	<b><u>743,738,654</u></b>	<b><u>1,368,570,712</u></b>	<b><u>2,203,237,308</u></b>	<b><u>964,811,934</u></b>	<b><u>1,282,742,932</u></b>	<b><u>-85,827,780</u></b>

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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, finance, human resources, and animal services, to name a few.

A total of 804.09 Full-Time Equivalent (FTEs) positions are supported by the General Fund which is an increase of 6.47 FTEs from the FY20 Adopted Budget. However, none are a result of new requests for FY21. This increase is due to reallocating 2 FTEs from the Federal/State Grant Fund (Fund 156) for Domestic Violence as grant funding was not approved as approved by the Board during the budget process last year; 2.85 existing FTEs were reallocated from the Building Fund as well as other adjustments (increases/decreases) in other departments totaling 1.62 FTEs. Personal Services does not include any new positions or salary adjustments for FY21 but includes adjustments to Workers' Compensation and Retirement rates set by the State, Health and Dental Insurance rates were increased, but those costs will be updated after Open Enrollment. These adjustments, along with the FTE changes mentioned above resulted in an increase in Personal Services.

Operating increased \$4.1M from the FY20 Adopted Budget to support departmental operations with increases in Professional Services primarily for Inmate Medical and Other Contractual Services for Corrections (Pre-Booking), Mowing and Building Maintenance. This budget also includes specific funding for the County's Baker Act and Juvenile Justice Detention (DJJ) state share obligation. In addition, appropriations for unfunded mandates such as burials and cremations, as well as the County's tax increment obligations for the Cities' including Vine Street and the CRAs.

Capital Outlay decreased from the FY20 Adopted Budget but provides funding for a limited number of new capital projects at the Jail, vehicles/equipment, as well as departmental needs. However, this budget excludes CIP project carry forwards, which will be included in the Final Recommended Budget.

Debt Service is due to an interlocal agreement with TOHO that became effective January 31, 2020 as well as costs associated with prior year vehicle leases.

Grants and Aids decreased slightly but provides funding for Impact Homelessness and affordable housing assistance. It does not include funding for the YMCA.

Transfers Out increased substantially from FY20 (\$9.5M) and provides for the following:

- > To facilitate the payments to the Constitutional Officers (increase of \$5M);
- > The County's tax increment obligations for East and West 192;
- > To support other funds that do not have sufficient revenue to provide for their operations including Transportation Trust Fund (\$17.1M), Court Technology Fund (\$113,943) Constitutional Gas Tax Fund (\$8.9M) and the 2<sup>nd</sup> Local Option Fuel Tax (LOFT) Fund (\$2.2M);
- > To support the Countywide Fire Fund to subsidize parcels exempt from fire fees;
- > To the Intergovernmental Radio Fund for various General Fund departments, including the Sheriff and Tax Collector, for use of the 800MHz radio;
- > To various debt service funds for debt payments; and

> To the Fleet Internal Service Fund for the General Fund's pro-rated share of two capital projects for Diesel Exhaust Fluid (DEF) Upgrades due to EPA regulations.

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required HCRA obligation and mobility fee credits for eligible affordable housing projects. Reserves for Capital decreased for FY21 as funds for the identified Jail project have been appropriated to Capital Outlay and included in the proposed FY21 Capital Improvement Plan. Additionally, reserves include funds specified for the Roadway Bank.

Reserves Assigned decreased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, and includes requested reserves submitted by the Supervisor of Elections as a part of their FY21 budget request. Reserves for Debt is established to ensure funds are secured for debt obligations. Stability provides funding for fluctuations in revenues and remains at the same level as FY20.

Overall, the FY21 Recommended Budget reflects a 1.9% increase over the FY20 Adopted Budget.

In addition, there are some General Fund Cost Centers that will have impacts as a result of Amendment 10, but they are presented at this point in time in the budget process similar to FY20 for comparison sake. Any revisions necessary as a result of Amendment 10 (cost center name, positions, operating, etc.), are being coordinated in conjunction with the Clerk of the Court and will be reflected in the Tentative Budget. Any reductions to the County's Cost Center will be offset by an increase in the Transfer Out to the Clerk of the Court.

## **REVENUES**

The General Fund's functions are primarily funded with taxes and governmental fees. The main revenue source is Ad Valorem, which represents approximately a 10% increase from the FY20 Adopted Budget or an increase of \$19.9M in revenues. However, these revenues are quickly 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 \$7.8M. The allocation for the Designated Ad Valorem Tax in the amount of \$17.1M, which is recorded as an expense in the General Fund, also reduces available Ad Valorem revenue in FY21. Other major revenue sources such as Local Government Half-Cent Sales Tax and State Shared Revenues are projected to decrease significantly 23% and 32% respectively due to the economic impact from COVID-19. In addition, there are reductions to Charges for Services (-12%), Permit Fees & Special Assessments (-2%) and Intergovernmental Revenue (-25%). However, Utility (Electric) is projected to increase 8% as well as Communication Services Tax at 4%. This Fund also receives revenues from Judgement, Fines & Forfeits, Miscellaneous Revenues, and Other Sources, as well as Fund Balance and Transfers In from other Funds. Fund Balance will continue to be evaluated throughout the Budget development process to increase the accuracy of projections.

## 001-GENERAL FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	164,162,222	190,660,609	190,660,609	183,010,093	210,655,831	19,995,222
PY Delinquent Ad Valorem Tax	1,089,764	1,000,000	1,000,000	46,819	76,524	-923,476
Other Taxes	22,146,487	22,403,635	22,403,635	13,755,234	23,957,064	1,553,429
Permits, Fees & Special Assessments	6,820,452	5,956,655	5,956,655	4,691,170	5,837,698	-118,957
Intergovernmental Revenue	36,532,543	37,610,494	37,736,711	21,375,028	28,027,148	-9,583,346
Charges For Services	2,385,360	2,346,091	2,346,091	1,358,576	2,054,010	-292,081
Judgment, Fines & Forfeits	1,751,054	1,296,297	1,296,297	1,105,317	1,365,772	69,475
Miscellaneous Revenues	6,589,415	3,303,548	22,000,294	22,631,265	3,152,236	-151,312
Less 5% Statutory Reduction	0	-13,210,933	-13,210,933	0	-13,742,009	-531,076
Transfers In	19,809,773	18,381,737	29,643,760	24,925,864	12,310,519	-6,071,218
Other Sources	10,936,774	2,696,892	12,237,679	10,065,538	3,281,354	584,462
Fund Balance	0	86,933,237	90,102,038	0	89,349,400	2,416,163
<b>Total</b>	<b><u>272,223,844</u></b>	<b><u>359,378,262</u></b>	<b><u>402,172,836</u></b>	<b><u>282,964,904</u></b>	<b><u>366,325,547</u></b>	<b><u>6,947,285</u></b>
<b>Expenditures</b>						
Personal Services	62,098,797	65,454,214	65,580,622	48,750,878	65,858,657	404,443
Operating Expenses	58,722,597	68,770,277	79,324,119	53,147,797	72,909,355	4,139,078
Capital Outlay	3,013,758	6,576,244	11,692,167	5,613,777	6,293,765	-282,479
Debt Service	0	50,137	50,137	175,253	1,981,166	1,931,029
Grants and Aids	6,256,249	5,900,839	6,529,506	1,679,290	5,635,805	-265,034
Transfers Out	118,175,116	136,834,033	169,279,356	124,800,382	146,381,790	9,547,757
Reserves - Operating	0	60,137,845	54,062,256	0	61,655,972	1,518,127
Reserves - Debt	0	0	0	0	419,357	419,357
Reserves - Capital	0	10,420,234	10,420,234	0	2,118,723	-8,301,511
Reserves - Assigned	0	3,908,107	3,908,107	0	1,744,625	-2,163,482
Reserves - Stability	0	1,326,332	1,326,332	0	1,326,332	0
<b>Total</b>	<b><u>248,266,517</u></b>	<b><u>359,378,262</u></b>	<b><u>402,172,836</u></b>	<b><u>234,167,376</u></b>	<b><u>366,325,547</u></b>	<b><u>6,947,285</u></b>

## 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 – Licensing Program.

Personal Services supports 35.20 FTEs which is an increase of 0.01 FTEs from the FY20 Adopted Budget due to the annual evaluation of position appropriations. Personal Services decreased \$5,919 from the FY20 Adopted Budget due to the position reevaluation, Salaries and Wages due to mid-year staffing changes, and Health Insurance based on new employee plan selections, which were partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures decreased \$84,867 from the FY20 Adopted Budget primarily due to decreases in Property and Liability insurances, Travel & Per Diem, Communications, Freight & Postage Services, Repair & Maintenance-Automotive Services, Gas & Oil, and Registration Fees.

Capital Outlay is not requested for FY21. Grants and Aids includes anticipated support for outside organizations.

Overall, this department decreased \$216,410 from the FY20 Adopted Budget.

### REVENUES

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

**DEPARTMENT SUMMARY - ANIMAL SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,300,515	1,574,273	1,574,273	980,946	1,563,127	-11,146
5120002 - Disaster Relief	10,875	0	0	4,194	0	0
5130001 - Vacancy Factor	0	-28,948	-28,948	0	-28,754	194
5130003 - Other Salaries & Wages-Deploy	1,569	0	0	0	0	0
5140000 - Overtime	76,543	80,173	80,173	41,403	80,173	0
5140003 - Overtime- Disaster Relief	264	0	0	0	0	0
5160000 - Compensated Annual Leave	77,113	0	0	65,085	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,865	0	0
5160020 - Compensated Admin Leave	8,832	0	0	8,199	0	0
5170000 - Compensated Sick Leave	61,549	0	0	62,279	0	0
5170020 - Sick Bank Leave	412	0	0	7,067	0	0
5210000 - Fica Taxes	112,758	126,566	126,566	86,450	125,715	-851
5220000 - Retirement Contributions	143,379	156,954	156,954	111,460	181,491	24,537
5230000 - Health Insurance	340,654	426,987	426,987	273,125	410,148	-16,839
5231000 - Life Insurance	1,567	1,551	1,551	1,095	1,672	121
5232000 - Dental Insurance	9,019	10,614	10,614	7,397	10,725	111
5233000 - Lt Disability Insurance	2,269	2,731	2,731	1,758	2,628	-103
5233100 - St Disability Insurance	4,106	3,640	3,640	3,182	4,750	1,110
5240000 - Workers' Compensation	31,461	29,447	29,447	18,893	26,394	-3,053
<b>Personal Services:</b>	<b>\$2,182,887</b>	<b>\$2,383,988</b>	<b>\$2,383,988</b>	<b>\$1,674,397</b>	<b>\$2,378,069</b>	<b>-\$5,919</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	94,935	74,701	77,590	71,513	72,987	-1,714
5340000 - Other Contractual Services	5,674	5,214	5,214	3,297	5,214	0
5340007 - Other Contractual Services-Penn	0	659	659	0	659	0
5400000 - Travel And Per Diem	6,291	13,300	13,300	2,554	10,300	-3,000
5410000 - Communications	19,156	19,160	19,160	11,907	17,140	-2,020
5420000 - Freight & Postage Services	10,061	15,750	15,750	287	750	-15,000
5430000 - Utility Services	1,038	1,500	1,500	477	1,500	0
5440000 - Rentals And Leases	1,246	1,540	1,540	974	1,540	0
5450000 - Insurance	21,566	78,169	78,169	78,169	23,321	-54,848
5460000 - Repair & Maintenance Svcs	1,947	3,600	3,600	2,523	3,600	0
5462000 - Rep & Maint-automotive	30,656	52,500	52,500	14,582	42,500	-10,000
5470000 - Printing And Binding	4,248	5,500	5,500	2,245	5,000	-500
5480000 - Promotional Activities	13,155	17,000	17,000	8,474	17,000	0
5490000 - Oth Current Chgs & Obligations	61	1,283	29,356	276	500	-783
5490011 - Cash over/shorts	1	0	0	0	0	0
5490400 - Bad Debt	47	0	0	0	0	0
5490501 - OH-Workers' Compensation	13,164	9,044	9,044	9,044	9,047	3
5490502 - OH-Property & Liability Insuranc	4,163	13,953	13,953	13,953	13,953	0
5490503 - OH-Dental Insurance	1,972	2,358	2,358	2,358	2,359	1
5490504 - OH-Health Insurance	9,292	8,762	8,762	8,762	8,765	3
5490505 - OH-Life/AD&D, STD, LTD	2,235	2,090	2,090	2,090	2,038	-52
5490509 - OH-Fleet Oversight	2,134	2,320	2,320	2,320	2,320	0
5490511 - OH-Fleet Fuel	3,960	13,050	13,050	13,050	13,050	0
5511000 - Office Supplies	13,390	13,000	13,000	10,638	13,500	500
5512000 - Office Equipment	964	0	0	0	0	0
5520000 - Operating Supplies	56,160	78,711	78,711	35,556	81,099	2,388
5520010 - Computer Software	2,934	2,740	2,740	1,529	1,740	-1,000

**DEPARTMENT SUMMARY - ANIMAL SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5521000 - Gas & Oil	54,230	58,000	58,000	26,480	53,000	-5,000
5521005 - Gas & Oil-Direct	2,442	3,500	3,500	1,744	3,500	0
5522500 - Food	26,198	21,000	21,000	18,606	25,250	4,250
5524500 - Cleaning Supplies	8,658	8,000	8,000	7,221	10,000	2,000
5525000 - Tools	8,774	8,800	8,800	3,133	8,800	0
5526000 - Clothing	10,024	13,800	13,800	8,595	14,050	250
5528000 - Medicine	102,934	113,170	113,170	70,472	114,670	1,500
5540000 - Books,pubs,subs & Membership	2,935	2,715	2,715	1,952	4,370	1,655
5541000 - Registration Fees	7,947	15,700	15,700	4,505	12,200	-3,500
5550000 - Training	110	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$544,702</b>	<b>\$681,589</b>	<b>\$712,551</b>	<b>\$439,286</b>	<b>\$596,722</b>	<b>-\$84,867</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	11,000	11,000	4,058	0	-11,000
5640000 - Machinery & Equipment	2,982	99,590	99,590	0	0	-99,590
<b>Capital Outlay:</b>	<b>\$2,982</b>	<b>\$110,590</b>	<b>\$110,590</b>	<b>\$4,058</b>	<b>\$0</b>	<b>-\$110,590</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	75,000	75,000	75,000	56,250	59,966	-15,034
<b>Grants and Aids:</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$56,250</b>	<b>\$59,966</b>	<b>-\$15,034</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,805,572</b>	<b>\$3,251,167</b>	<b>\$3,282,129</b>	<b>\$2,173,990</b>	<b>\$3,034,757</b>	<b>-\$216,410</b>



## DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER

### TRENDS & ISSUES

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

Personal Services supports 15 FTEs, which is unchanged from FY20 Adopted Budget. Personal Services increased \$3,717 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances rates increased for FY21; however Health insurance reflects a decrease as a result of mid-year staffing changes. These costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$143,247 primarily due to an increase for the Medical Examiner.

Overall, this budget increased \$146,964 over the FY20 Adopted Budget.

### 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.

**DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5110000 - Executive Salaries	415,365	415,886	422,221	320,298	422,221	6,335
5120000 - Regular Salaries And Wages	781,277	880,119	880,119	624,344	873,850	-6,269
5120002 - Disaster Relief	-447	0	0	65	0	0
5122000 - Car Allowance	9,600	9,600	9,600	7,200	9,600	0
5122001 - Cell Phone Allowance	3,019	4,656	4,656	1,720	4,656	0
5123000 - Exec Insurance Supplemental	5,279	0	0	3,984	0	0
5124000 - Exec Deferred Compensation	34,456	0	0	22,533	0	0
5130001 - Vacancy Factor	0	-22,697	-22,806	0	-22,697	0
5140000 - Overtime	310	1,500	1,500	0	1,500	0
5140003 - Overtime- Disaster Relief	671	0	0	0	0	0
5150300 - Class C Meals	0	0	0	14	0	0
5160000 - Compensated Annual Leave	52,950	0	0	25,206	0	0
5160010 - Compensated Ann Leave Payoff	24,963	0	0	12,991	0	0
5160020 - Compensated Admin Leave	11,538	0	0	7,735	0	0
5170000 - Compensated Sick Leave	13,275	0	0	8,991	0	0
5170010 - Compensated Sick Leave Payoff	25,022	0	0	4,330	0	0
5210000 - Fica Taxes	89,197	99,225	99,705	70,171	99,224	-1
5220000 - Retirement Contributions	350,326	352,425	355,519	273,491	371,999	19,574
5220001 - Retirement Contr 401A	12,969	0	0	9,125	0	0
5230000 - Health Insurance	174,640	200,430	200,430	140,512	183,873	-16,557
5231000 - Life Insurance	1,386	1,219	1,305	978	1,317	98
5232000 - Dental Insurance	4,273	4,673	4,673	3,572	4,920	247
5233000 - Lt Disability Insurance	1,949	2,140	2,151	1,509	1,987	-153
5233100 - St Disability Insurance	3,176	2,669	3,038	2,461	3,246	577
5240000 - Workers' Compensation	3,016	2,338	2,347	1,804	2,204	-134
<b>Personal Services:</b>	<b>\$2,018,208</b>	<b>\$1,954,183</b>	<b>\$1,964,458</b>	<b>\$1,543,037</b>	<b>\$1,957,900</b>	<b>\$3,717</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	1,181,030	1,182,977	1,182,977	587,738	1,318,157	135,180
5400000 - Travel And Per Diem	2,950	5,850	5,850	1,629	5,850	0
5400003 - Travel & Per Diem- BCC	38,154	41,717	41,717	33,257	41,417	-300
5410000 - Communications	2,668	3,500	3,500	2,267	3,500	0
5420000 - Freight & Postage Services	914	1,500	1,500	140	1,500	0
5440000 - Rentals And Leases	2,994	2,850	2,850	1,402	2,850	0
5450000 - Insurance	7,393	6,804	6,804	6,804	8,854	2,050
5460000 - Repair & Maintenance Svcs	2,039	2,500	2,500	16	200	-2,300
5470000 - Printing And Binding	1,777	4,000	4,000	481	4,000	0
5490000 - Oth Current Chgs & Obligations	0	500	500	75	500	0
5490501 - OH-Workers' Compensation	5,610	3,855	3,855	3,855	3,855	0
5490502 - OH-Property & Liability Insuranc	1,427	1,215	1,215	1,215	1,215	0
5490503 - OH-Dental Insurance	840	1,005	1,005	1,005	1,005	0
5490504 - OH-Health Insurance	3,960	3,735	3,735	3,735	3,735	0
5490505 - OH-Life/AD&D, STD, LTD	855	832	832	832	832	0
5511000 - Office Supplies	2,140	4,500	4,500	1,653	4,000	-500
5512000 - Office Equipment	0	1,200	1,200	1,067	750	-450
5520000 - Operating Supplies	8,332	8,500	8,500	5,843	11,000	2,500
5521000 - Gas & Oil	0	0	0	204	300	300
5540000 - Books,pubs,subs & Membership	9,125	8,600	8,600	7,214	8,600	0
5540103 - Books, Pubs, Subs, Membership	38,130	48,663	48,663	58,756	54,280	5,617

**DEPARTMENT SUMMARY – BOCC AND COUNTY MANAGER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5541000 - Registration Fees	5,400	7,200	7,200	4,000	7,300	100
5541003 - Registration Fee- BCC	15,037	15,800	15,800	3,673	16,850	1,050
<b>Operating Expenses:</b>	<b>\$1,330,775</b>	<b>\$1,357,303</b>	<b>\$1,357,303</b>	<b>\$726,859</b>	<b>\$1,500,550</b>	<b>\$143,247</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,348,984</b>	<b>\$3,311,486</b>	<b>\$3,321,761</b>	<b>\$2,269,896</b>	<b>\$3,458,450</b>	<b>\$146,964</b>

## DEPARTMENT SUMMARY – BUSINESS SERVICES

### TRENDS & ISSUES

This cost center supports .45 FTEs, which is an increase of .15 FTEs from the FY20 Adopted Budget due to the annual reevaluation of position appropriations. Personal Services decreased \$5,120 due to mid-year staffing changes which were partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances rates increased for FY21; however Dental Insurance reflects a decrease due to mid-year staffing changes. These costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures decreased \$45 due to adjustments to Property & Liability Insurances which were partially offset by an increase in the overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this budget decreased \$5,165 from the FY20 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**DEPARTMENT SUMMARY – BUSINESS SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	94,987	39,832	39,832	29,405	36,203	-3,629
5130001 - Vacancy Factor	0	-697	-697	0	-634	63
5140000 - Overtime	1	0	0	0	0	0
5160000 - Compensated Annual Leave	5,057	0	0	1,912	0	0
5160020 - Compensated Admin Leave	321	0	0	386	0	0
5170000 - Compensated Sick Leave	4,022	0	0	1,495	0	0
5210000 - Fica Taxes	7,415	3,048	3,048	2,170	2,769	-279
5220000 - Retirement Contributions	11,384	9,202	9,202	5,039	6,594	-2,608
5230000 - Health Insurance	20,879	2,537	2,537	5,629	3,915	1,378
5231000 - Life Insurance	114	37	37	33	36	-1
5232000 - Dental Insurance	352	63	63	129	33	-30
5233000 - Lt Disability Insurance	166	66	66	55	58	-8
5233100 - St Disability Insurance	287	85	85	87	90	5
5240000 - Workers' Compensation	234	72	72	59	61	-11
<b>Personal Services:</b>	<b>\$145,219</b>	<b>\$54,245</b>	<b>\$54,245</b>	<b>\$46,398</b>	<b>\$49,125</b>	<b>-\$5,120</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	21,600	0	0	0	0	0
5310006 - Legal Fees	179,030	0	0	0	0	0
5340000 - Other Contractual Services	80,000	0	0	0	0	0
5390000 - Training	358	0	0	0	0	0
5400000 - Travel And Per Diem	1,912	1,000	1,000	324	1,000	0
5410000 - Communications	632	0	0	0	0	0
5420000 - Freight & Postage Services	0	150	150	0	150	0
5440000 - Rentals And Leases	1,004	2,000	2,000	0	2,000	0
5450000 - Insurance	202	140	140	140	0	-140
5460000 - Repair & Maintenance Svcs	0	200	200	0	200	0
5470000 - Printing And Binding	65	0	0	0	0	0
5490501 - OH-Workers' Compensation	505	77	77	77	116	39
5490502 - OH-Property & Liability Insuranc	39	25	25	25	25	0
5490503 - OH-Dental Insurance	77	20	20	20	31	11
5490504 - OH-Health Insurance	355	75	75	75	112	37
5490505 - OH-Life/AD&D, STD, LTD	75	15	15	15	23	8
5511000 - Office Supplies	257	500	500	62	500	0
5520000 - Operating Supplies	0	0	0	161	0	0
5522500 - Food	233	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	4,155	500	500	2,571	500	0
5541000 - Registration Fees	785	500	500	0	500	0
5550000 - Training	0	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$291,283</b>	<b>\$5,702</b>	<b>\$5,702</b>	<b>\$3,470</b>	<b>\$5,657</b>	<b>-\$45</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$436,502</b>	<b>\$59,947</b>	<b>\$59,947</b>	<b>\$49,868</b>	<b>\$54,782</b>	<b>-\$5,165</b>

## 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. The Recording Secretary supports 5.70 FTEs, and the Value Adjustment Board supports 0.35 FTEs, which is a decrease of .05 FTEs from the FY20 Adopted Budget due to annual reevaluation of position appropriations.

Personal Services increased \$5,612 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.

Operating Expenditures decreased \$3,702 due to reducing costs based on spending trends. All operating costs associated within the Value Adjustment Board are mandated.

Overall, this budget increased \$1,910 over the FY20 Adopted Budget.

The two Clerk of the Board Cost Centers will have impacts as a result of Amendment 10, but is presented at this point in time in the budget process similar to FY20 for comparison sake. Any revisions necessary as result of Amendment 10 (cost center name, positions, operating, etc.) are being coordinated in conjunction with the Clerk of the Court and will be reflected in the Tentative Budget. Any reductions to this Cost Center will be offset by an increase in the Transfer Out to the Clerk of the Court.

### REVENUES

This office is supported by the General Fund. Service fees received for Recording Secretary Services defray 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.

**DEPARTMENT SUMMARY – CLERK OF THE BOARD**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	295,666	348,052	348,052	230,158	339,489	-8,563
5120002 - Disaster Relief	3,473	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,090	-6,090	0	-5,943	147
5140000 - Overtime	591	0	0	0	0	0
5140003 - Overtime- Disaster Relief	734	0	0	0	0	0
5150300 - Class C Meals	15	0	0	0	0	0
5160000 - Compensated Annual Leave	17,428	0	0	20,187	0	0
5160020 - Compensated Admin Leave	1,518	0	0	1,476	0	0
5170000 - Compensated Sick Leave	14,005	0	0	8,250	0	0
5210000 - Fica Taxes	23,854	26,623	26,623	18,409	25,970	-653
5220000 - Retirement Contributions	29,087	32,395	32,395	25,850	39,474	7,079
5230000 - Health Insurance	65,519	72,457	72,457	60,647	79,848	7,391
5231000 - Life Insurance	363	326	326	258	343	17
5232000 - Dental Insurance	1,742	1,922	1,922	1,468	1,984	62
5233000 - Lt Disability Insurance	526	574	574	417	543	-31
5233100 - St Disability Insurance	946	763	763	749	974	211
5240000 - Workers' Compensation	758	626	626	468	578	-48
<b>Personal Services:</b>	<b>\$456,224</b>	<b>\$477,648</b>	<b>\$477,648</b>	<b>\$368,338</b>	<b>\$483,260</b>	<b>\$5,612</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	800	2,500	2,500	0	2,500	0
5310006 - Legal Fees	5,100	13,000	13,000	5,000	11,000	-2,000
5340000 - Other Contractual Services	20,110	31,600	31,600	23,134	31,000	-600
5400000 - Travel And Per Diem	148	400	400	0	100	-300
5420000 - Freight & Postage Services	17	150	150	7	50	-100
5440000 - Rentals And Leases	2,509	4,800	4,800	1,984	4,800	0
5450000 - Insurance	1,316	1,139	1,139	1,139	2,069	930
5460000 - Repair & Maintenance Svcs	306	1,000	1,000	0	1,000	0
5470000 - Printing And Binding	53	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	668	2,500	2,500	321	900	-1,600
5490501 - OH-Workers' Compensation	2,281	1,568	1,568	1,568	1,555	-13
5490502 - OH-Property & Liability Insuranc	254	203	203	203	203	0
5490503 - OH-Dental Insurance	342	409	409	409	405	-4
5490504 - OH-Health Insurance	1,610	1,519	1,519	1,519	1,506	-13
5490505 - OH-Life/AD&D, STD, LTD	348	317	317	317	315	-2
5511000 - Office Supplies	1,639	3,000	3,000	394	3,000	0
5520000 - Operating Supplies	347	1,200	1,200	768	1,200	0
5540000 - Books,pubs,subs & Membership	4,415	9,000	9,000	2,673	9,000	0
5550000 - Training	90	500	500	0	500	0
<b>Operating Expenses:</b>	<b>\$42,352</b>	<b>\$74,805</b>	<b>\$74,805</b>	<b>\$39,436</b>	<b>\$71,103</b>	<b>-\$3,702</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$498,576</b>	<b>\$552,453</b>	<b>\$552,453</b>	<b>\$407,773</b>	<b>\$554,363</b>	<b>\$1,910</b>

## 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.

Personal Services supports 13 FTEs which remains unchanged from the FY20 Adopted Budget and reflects an increase of \$19,350 over the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures decreased \$15,271 from the FY20 Adopted Budget primarily due to reduction in Legal Fees, Travel and Per Diem, Office Equipment, and Training related expenditures.

Overall, this budget increased \$4,079 over the FY20 Adopted Budget.

### REVENUES

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



**DEPARTMENT SUMMARY – COMMISSION AUDITOR**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	850,821	975,199	975,199	692,378	975,208	9
5122000 - Car Allowance	5,400	5,400	5,400	4,050	5,400	0
5130001 - Vacancy Factor	0	-17,066	-17,066	0	-17,067	-1
5160000 - Compensated Annual Leave	39,416	0	0	21,941	0	0
5160020 - Compensated Admin Leave	16,240	0	0	16,094	0	0
5170000 - Compensated Sick Leave	31,951	0	0	15,758	0	0
5210000 - Fica Taxes	66,389	74,604	74,604	52,822	74,603	-1
5220000 - Retirement Contributions	103,999	110,588	110,588	84,622	126,086	15,498
5230000 - Health Insurance	154,864	169,057	169,057	130,045	172,175	3,118
5231000 - Life Insurance	1,021	916	916	741	988	72
5232000 - Dental Insurance	3,344	3,780	3,780	2,911	3,936	156
5233000 - Lt Disability Insurance	1,486	1,610	1,610	1,199	1,561	-49
5233100 - St Disability Insurance	2,571	2,146	2,146	2,068	2,689	543
5240000 - Workers' Compensation	3,358	3,025	3,025	2,313	3,030	5
<b>Personal Services:</b>	<b>\$1,280,860</b>	<b>\$1,329,259</b>	<b>\$1,329,259</b>	<b>\$1,026,942</b>	<b>\$1,348,609</b>	<b>\$19,350</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	13,150	13,150	0	0
5310006 - Legal Fees	0	6,000	6,000	0	4,000	-2,000
5400000 - Travel And Per Diem	4,371	10,408	10,408	272	5,800	-4,608
5410000 - Communications	1,185	1,770	1,770	717	1,632	-138
5420000 - Freight & Postage Services	852	1,500	1,500	396	1,240	-260
5440000 - Rentals And Leases	4,010	4,303	4,303	2,613	3,484	-819
5450000 - Insurance	3,406	3,150	3,150	3,150	4,545	1,395
5462000 - Rep & Maint-automotive	26	300	300	36	300	0
5470000 - Printing And Binding	156	325	325	167	325	0
5490501 - OH-Workers' Compensation	4,862	3,341	3,341	3,341	3,341	0
5490502 - OH-Property & Liability Insuranc	658	562	562	562	562	0
5490503 - OH-Dental Insurance	728	871	871	871	871	0
5490504 - OH-Health Insurance	3,432	3,237	3,237	3,237	3,237	0
5490505 - OH-Life/AD&D, STD, LTD	741	676	676	676	676	0
5490509 - OH-Fleet Oversight	194	160	160	160	160	0
5490511 - OH-Fleet Fuel	360	900	900	900	900	0
5511000 - Office Supplies	1,265	2,404	2,404	909	2,404	0
5512000 - Office Equipment	0	3,530	3,530	0	0	-3,530
5520000 - Operating Supplies	645	2,137	2,137	840	3,032	895
5520010 - Computer Software	1,441	0	0	0	0	0
5521000 - Gas & Oil	370	1,225	1,225	204	1,050	-175
5522500 - Food	1,031	1,220	1,220	777	659	-561
5540000 - Books,pubs,subs & Membership	3,030	3,370	3,370	1,688	3,050	-320
5550000 - Training	8,191	17,300	17,300	4,058	12,150	-5,150
<b>Operating Expenses:</b>	<b>\$40,954</b>	<b>\$68,689</b>	<b>\$81,839</b>	<b>\$38,722</b>	<b>\$53,418</b>	<b>-\$15,271</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,321,814</b>	<b>\$1,397,948</b>	<b>\$1,411,098</b>	<b>\$1,065,663</b>	<b>\$1,402,027</b>	<b>\$4,079</b>

## 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 remains unchanged from the FY20 Adopted Budget. Personal Services decreased \$8,325 due to mid-year staffing changes, which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances were adjusted as a result of employee plan selections and rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures increased \$1,617 over the FY20 Adopted Budget due to adjustments to Property & Liability Insurances and increase in Communications Services.

Capital Outlay includes a request for Video Editing Equipment.

Overall, this budget decreased \$7,208 from the FY20 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	327,139	458,238	458,238	294,350	450,653	-7,585
5120002 - Disaster Relief	266	0	0	21,511	0	0
5120030 - Holiday Pay	426	0	0	0	0	0
5120040 - Reduction In Force Pay	12,782	0	0	0	0	0
5122000 - Car Allowance	0	0	0	2,400	0	0
5130000 - Other Salaries & Wages	1,269	0	0	0	0	0
5130001 - Vacancy Factor	0	-8,019	-8,019	0	-7,886	133
5150300 - Class C Meals	26	0	0	0	0	0
5160000 - Compensated Annual Leave	14,191	0	0	5,890	0	0
5160010 - Compensated Ann Leave Payoff	14,280	0	0	0	0	0
5160020 - Compensated Admin Leave	6,144	0	0	3,045	0	0
5170000 - Compensated Sick Leave	5,416	0	0	4,608	0	0
5170010 - Compensated Sick Leave Payoff	11,157	0	0	0	0	0
5210000 - Fica Taxes	29,027	35,054	35,054	24,430	34,476	-578
5220000 - Retirement Contributions	30,620	38,812	38,812	27,900	45,065	6,253
5230000 - Health Insurance	51,003	78,479	78,479	51,113	71,567	-6,912
5231000 - Life Insurance	378	429	429	314	459	30
5232000 - Dental Insurance	1,312	1,838	1,838	1,346	1,968	130
5233000 - Lt Disability Insurance	551	755	755	506	721	-34
5233100 - St Disability Insurance	997	1,009	1,009	914	1,304	295
5240000 - Workers' Compensation	864	824	824	593	767	-57
<b>Personal Services:</b>	<b>\$507,849</b>	<b>\$607,419</b>	<b>\$607,419</b>	<b>\$438,920</b>	<b>\$599,094</b>	<b>-\$8,325</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	99,542	100,000	100,000	25,000	100,000	0
5340000 - Other Contractual Services	27,613	25,000	25,000	8,530	25,000	0
5400000 - Travel And Per Diem	941	2,000	2,000	390	2,000	0
5410000 - Communications	2,624	2,000	2,000	1,919	2,700	700
5420000 - Freight & Postage Services	22	325	325	194	325	0
5450000 - Insurance	1,627	1,807	1,807	1,807	2,724	917
5462000 - Rep & Maint-automotive	0	600	600	174	600	0
5470000 - Printing And Binding	4,329	3,000	3,000	254	3,000	0
5480000 - Promotional Activities	4,031	5,000	5,000	1,660	5,000	0
5486000 - Promotional-Public Relat Prog	0	30,000	30,000	3,300	30,000	0
5490000 - Oth Current Chgs & Obligations	27,220	17,000	17,000	15,302	17,000	0
5490008 - Oth Curr Chgs. Special Event	17,468	20,000	20,000	6,274	20,000	0
5490080 - Water Hookups Marydia	150	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,870	1,542	1,542	1,542	1,542	0
5490502 - OH-Property & Liability Insuranc	314	323	323	323	323	0
5490503 - OH-Dental Insurance	280	402	402	402	402	0
5490504 - OH-Health Insurance	1,320	1,494	1,494	1,494	1,494	0
5490505 - OH-Life/AD&D, STD, LTD	285	312	312	312	312	0
5490509 - OH-Fleet Oversight	97	80	80	80	80	0
5490511 - OH-Fleet Fuel	180	450	450	450	450	0
5511000 - Office Supplies	2,428	1,300	1,300	965	1,300	0
5520000 - Operating Supplies	6,472	4,000	4,000	2,217	4,000	0
5520010 - Computer Software	1,958	2,600	2,600	339	2,600	0
5521000 - Gas & Oil	73	592	592	31	592	0
5522500 - Food	555	1,000	1,000	0	1,000	0

**DEPARTMENT SUMMARY - COMMUNICATIONS DEPARTMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5540000 - Books,pubs,subs & Memberships	5,537	7,850	7,850	5,617	7,850	0
5550000 - Training	577	2,000	2,000	165	2,000	0
<b>Operating Expenses:</b>	<b>\$207,514</b>	<b>\$230,677</b>	<b>\$230,677</b>	<b>\$78,741</b>	<b>\$232,294</b>	<b>\$1,617</b>
<b>Capital Outlay:</b>						
5644000 - Office Equipment Capital	6,713	6,000	6,000	2,198	5,500	-500
<b>Capital Outlay:</b>	<b>\$6,713</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$2,198</b>	<b>\$5,500</b>	<b>-\$500</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$722,075</b>	<b>\$844,096</b>	<b>\$844,096</b>	<b>\$519,859</b>	<b>\$836,888</b>	<b>-\$7,208</b>

## DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT

### TRENDS & ISSUES

The Community Development Department in the General Fund consists of the following cost centers: Community Development Projects (1400), 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 Design (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).

A total of 101.80 FTEs are allocated to Community Development in the General Fund for FY20, which is an increase of 1.75 FTE from the FY20 Adopted Budget due to the reorganization of Customer Care Administration and Customer Resources and the evaluation of position appropriations. While Salaries and Wages decreased due to filling vacant positions at the minimum of the pay grade; overall, Personal Services increased \$7,955 from the FY20 Adopted Budget due to the changes listed above, as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenses decreased \$456,822 from the FY20 Adopted Budget primarily due to reductions in Professional Services in the Community Development Admin cost center and reductions in Repair and Maintenance Services in the Community Centers, Tree Bank and Customer Care Admin cost centers.

Capital Outlay includes funding for Machinery and Equipment at various parks and community centers including a shed, bleacher shade cover, HVAC Replacements and a gas range. 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.

Overall, Community Development in the General Fund decreased \$495,176 from the FY20 Adopted Budget.

### REVENUES

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

**DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	4,471,565	5,516,145	5,516,145	3,638,072	5,409,351	-106,794
5120002 - Disaster Relief	9,030	0	0	1,455	0	0
5130001 - Vacancy Factor	0	-96,748	-96,748	0	-94,879	1,869
5140000 - Overtime	12,519	12,005	12,005	1,823	12,005	0
5140002 - Overtime- Code Enforcement	2,574	0	0	1,011	0	0
5140003 - Overtime- Disaster Relief	260	0	0	0	0	0
5150300 - Class C Meals	419	0	0	273	0	0
5160000 - Compensated Annual Leave	312,629	0	0	143,526	0	0
5160010 - Compensated Ann Leave Payoff	31,494	0	0	49,197	0	0
5160020 - Compensated Admin Leave	56,371	0	0	46,038	0	0
5170000 - Compensated Sick Leave	203,050	0	0	119,807	0	0
5170010 - Compensated Sick Leave Payoff	58,893	0	0	31,656	0	0
5170020 - Sick Bank Leave	5,818	0	0	5,993	0	0
5210000 - Fica Taxes	382,166	422,912	422,912	297,573	414,737	-8,175
5220000 - Retirement Contributions	476,455	512,264	512,264	362,294	563,757	51,493
5230000 - Health Insurance	964,843	1,189,412	1,189,412	829,814	1,255,087	65,675
5231000 - Life Insurance	5,507	5,201	5,201	3,888	5,499	298
5232000 - Dental Insurance	25,325	29,230	29,230	21,607	31,288	2,058
5233000 - Lt Disability Insurance	8,000	9,123	9,123	6,279	8,684	-439
5233100 - St Disability Insurance	14,319	12,161	12,161	11,246	15,532	3,371
5240000 - Workers' Compensation	67,353	63,965	63,965	47,054	62,564	-1,401
5250000 - Unemployment Compensation	3,300	0	0	161	0	0
<b>Personal Services:</b>	<b>\$7,111,890</b>	<b>\$7,675,670</b>	<b>\$7,675,670</b>	<b>\$5,618,767</b>	<b>\$7,683,625</b>	<b>\$7,955</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	764,317	830,000	1,382,861	580,606	509,909	-320,091
5310006 - Legal Fees	10,327	29,000	29,000	5,904	29,000	0
5312000 - Tax Collector Fees	8,046	10,955	10,955	2,266	10,955	0
5340000 - Other Contractual Services	627,799	872,575	872,575	481,895	906,579	34,004
5340007 - Other Contractual Services-Pennr	10,066	29,070	29,070	4,176	29,070	0
5400000 - Travel And Per Diem	24,940	40,302	40,302	3,511	40,245	-57
5410000 - Communications	40,805	43,675	43,675	28,493	43,536	-139
5420000 - Freight & Postage Services	24,595	19,815	19,815	22,375	22,015	2,200
5430000 - Utility Services	154,876	138,623	138,623	90,036	127,679	-10,944
5440000 - Rentals And Leases	41,751	50,042	50,042	18,847	23,296	-26,746
5450000 - Insurance	90,443	93,519	93,519	93,519	107,583	14,064
5450502 - Insurance Claims - Prop & Casua	52,144	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	394,702	866,759	746,834	295,111	606,578	-260,181
5462000 - Rep & Maint-automotive	59,675	63,300	63,300	52,029	64,900	1,600
5470000 - Printing And Binding	7,282	9,398	9,398	5,946	9,948	550
5490000 - Oth Current Chgs & Obligations	10,877	797,350	865,774	10,608	859,913	62,563
5490400 - Bad Debt	50	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	438	0	0	726	0	0
5490501 - OH-Workers' Compensation	37,045	25,715	25,715	25,715	26,164	449
5490502 - OH-Property & Liability Insuranc	17,592	16,658	16,658	16,658	16,658	0
5490503 - OH-Dental Insurance	5,547	6,705	6,705	6,705	6,823	118
5490504 - OH-Health Insurance	26,149	24,912	24,912	24,912	25,349	437
5490505 - OH-Life/AD&D, STD, LTD	5,741	5,292	5,292	5,292	5,383	91
5490509 - OH-Fleet Oversight	5,820	8,320	8,320	8,320	8,320	0

**DEPARTMENT SUMMARY - COMMUNITY DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490511 - OH-Fleet Fuel	10,800	46,800	46,800	46,800	46,800	0
5511000 - Office Supplies	16,493	21,993	21,993	9,183	21,173	-820
5512000 - Office Equipment	7,201	14,000	14,000	5,510	2,000	-12,000
5520000 - Operating Supplies	57,110	91,644	91,644	50,944	141,211	49,567
5520010 - Computer Software	29,414	3,270	3,270	5,462	0	-3,270
5520020 - Computer Hardware, Non-Capit	5,235	0	0	480	0	0
5520021 - Computer Hardware, Operating	2,986	0	0	0	0	0
5521000 - Gas & Oil	85,970	102,898	102,898	51,119	105,327	2,429
5522000 - Chemicals	21,603	26,500	26,500	17,561	29,500	3,000
5522500 - Food	1,024	2,000	2,000	292	2,000	0
5525000 - Tools	9,434	11,750	11,750	4,390	11,750	0
5526000 - Clothing	0	1,183	1,183	403	720	-463
5540000 - Books,pubs,subs & Membership	83,408	87,412	87,412	85,117	92,796	5,384
5541000 - Registration Fees	475	3,600	3,600	525	3,350	-250
5550000 - Training	17,331	33,089	33,089	7,445	34,772	1,683
<b>Operating Expenses:</b>	<b>\$2,769,511</b>	<b>\$4,428,124</b>	<b>\$4,929,484</b>	<b>\$2,068,881</b>	<b>\$3,971,302</b>	<b>-\$456,822</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	81,725	0	115,000	115,000
5630000 - Improv Other Than Bldgs	0	30,000	0	0	44,569	14,569
5640000 - Machinery & Equipment	35,452	51,500	67,800	30,037	20,000	-31,500
5640020 - Computer Hardware, Capital	4,050	0	0	0	0	0
5650000 - Construction In Progress	89,154	138,378	194,198	41,894	0	-138,378
5680010 - Computer Software, Capital	0	6,000	6,000	0	0	-6,000
<b>Capital Outlay:</b>	<b>\$128,656</b>	<b>\$225,878</b>	<b>\$349,723</b>	<b>\$71,931</b>	<b>\$179,569</b>	<b>-\$46,309</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,010,056</b>	<b>\$12,329,672</b>	<b>\$12,954,877</b>	<b>\$7,759,578</b>	<b>\$11,834,496</b>	<b>-\$495,176</b>

## 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.

- **Clerk of the Circuit Court:** This Office submits their budget request to the State. Operating expenditures associated with this office pertain to building maintenance, property and liability insurances as well as overhead costs which will be updated for the Tentative. Overall total FY21 Budget is \$564,663.

- **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 (\$7,270,829), \$6,485,414 is allocated to the General Fund and is included in the Recommended Budget. The total submitted reflects a slight increase (less than 1%) over the FY20 approved budget. Personal Services request does not include any new positions or salary increases and reflects a 1.3% reduction over FY20. Operating increased by 7.1% primarily due to costs associated with aerial photos, operating supplies and legal fees with no change to Capital Outlay, which provides funding for a replacement backup system as well as a Contingency Reserve of \$120,000. In addition, included in the General Fund are costs that are not considered in their submitted budget, these costs are associated with Property & Liability Insurances, TRIM postage and building maintenance, as well as overhead costs that will be updated for the Tentative. Considering these items were not included in their submitted budget, overall funding provided from the General Fund represents a slight increase (less than 1%) over the FY20 Adopted Budget for a total FY21 General Fund budget of \$6,807,236.

- **Sheriff's Office:** The Sheriff's Office submitted a budget request of \$81,829,351 which represents an overall increase of 6.7% over the FY20 Adopted Budget. Personal Services represents an increase of 5% over FY20 Adopted which includes a request for 10 new full-time positions (5 Deputy Sheriffs, 3 Communication Officers, 1 School Resource Officers and 1 Civilian positions) in which funding is requested for 6 months with a start date of April 2021. Personal Services also includes a 3.5% pay adjustment based on a Step Plan. In addition, to the SO's specific budget requests, the County also provides for other costs associated with Property & Liability Insurances, building maintenance and intergovernmental radio communication, as well as overhead costs which will be updated for the Tentative. Overall, the FY21 General Fund budget totals \$85,468,728.

- **Supervisor of Election's:** For FY21, the SOE submitted a budget request of \$3,730,069, which includes a contingency request of \$10,000 and reflects a decrease of 12.37% over the FY20 Adopted Budget. Personal Services decreased 2.8% as no new positions or salary adjustments were requested for FY21. Operating also decreased 15%. Capital Outlay request of \$46,295 provides funding for disaster recovery and replacement cycle for computers. Also included are funds associated with Property & Liability Insurances, building maintenance and Overhead costs (which will be updated for the Tentative) that are not a part of their submitted budget. The overall FY21 Budget totals \$3,904,215.

- **Tax Collector** At this point in the budget process there is no change to the Tax Collector's budget from FY20 Adopted. Per State Statute 195.087, this budget is to be furnished to the BOCC by August 1st. As this Office is fee based, the submitted budget will be for fees associated with the collection of taxes on behalf of the County. Adjustments will be made once the budget is received. However, Property & Liability Insurances, postage, Other Contractual Services for Bank fees, building maintenance and intergovernmental radio communications have been updated, but overhead costs will be updated for the Tentative. The overall FY21 Recommended Budget totals \$8,483,960.



**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.

**9111 - CLERK OF THE CIRCUIT COURT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	37,647	35,669	40,618	35,669	201,394	165,725
5490502 - OH-Property & Liability Insuranc	7,266	6,367	6,367	6,367	6,367	0
<b>Operating Expenses:</b>	<b>\$44,913</b>	<b>\$42,036</b>	<b>\$46,985</b>	<b>\$42,036</b>	<b>\$207,761</b>	<b>\$165,725</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$44,913</b>	<b>\$42,036</b>	<b>\$46,985</b>	<b>\$42,036</b>	<b>\$207,761</b>	<b>\$165,725</b>

### 9141 - PROPERTY APPRAISER

Expenditure Categories:	FY19 Actuals:	FY20 Adopted :	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended - FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	123	0	0	234	0	0
5420000 - Freight & Postage Services	109,288	130,000	130,000	0	130,000	0
5450000 - Insurance	15,917	14,992	14,992	14,992	22,012	7,020
5490502 - OH-Property & Liability Insuranc	3,072	2,676	2,676	2,676	2,676	0
<b>Operating Expenses:</b>	<b>\$128,400</b>	<b>\$147,668</b>	<b>\$147,668</b>	<b>\$17,902</b>	<b>\$154,688</b>	<b>\$7,020</b>
<b>Transfers Out:</b>						
5910704 - Transfers out-Property Appr	6,312,019	6,485,240	6,485,240	4,865,333	6,485,414	174
<b>Transfers Out:</b>	<b>\$6,312,019</b>	<b>\$6,485,240</b>	<b>\$6,485,240</b>	<b>\$4,865,333</b>	<b>\$6,485,414</b>	<b>\$174</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,440,419</b>	<b>\$6,632,908</b>	<b>\$6,632,908</b>	<b>\$4,883,235</b>	<b>\$6,640,102</b>	<b>\$7,194</b>

**9151 - SHERIFF**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	999,972	431,013	431,013	431,013	811,643	380,630
5490502 - OH-Property & Liability Insuranc	193,001	76,937	76,937	76,937	76,937	0
<b>Operating Expenses:</b>	<b>\$1,192,973</b>	<b>\$507,950</b>	<b>\$507,950</b>	<b>\$507,950</b>	<b>\$888,580</b>	<b>\$380,630</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	471,710	694,132	694,132	520,599	507,842	-186,290
5910705 - Transfers out-Sheriff	72,452,112	76,657,682	76,657,682	64,030,332	81,829,351	5,171,669
<b>Transfers Out:</b>	<b>\$72,923,822</b>	<b>\$77,351,814</b>	<b>\$77,351,814</b>	<b>\$64,550,931</b>	<b>\$82,337,193</b>	<b>\$4,985,379</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$74,116,795</b>	<b>\$77,859,764</b>	<b>\$77,859,764</b>	<b>\$65,058,881</b>	<b>\$83,225,773</b>	<b>\$5,366,009</b>

**9121 - SUPERVISOR OF ELECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted :</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended - FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5450000 - Insurance	8,912	9,685	9,685	9,685	11,968	2,283
5490502 - OH-Property & Liability Insuranc	1,720	1,729	1,729	1,729	1,729	0
<b>Operating Expenses:</b>	<b>\$10,632</b>	<b>\$11,414</b>	<b>\$11,414</b>	<b>\$11,414</b>	<b>\$13,697</b>	<b>\$2,283</b>
<b>Transfers Out:</b>						
5910702 - Transfers Out-Supr Elections	3,354,910	4,136,192	4,136,192	3,233,750	3,720,069	-416,123
<b>Transfers Out:</b>	<b>\$3,354,910</b>	<b>\$4,136,192</b>	<b>\$4,136,192</b>	<b>\$3,233,750</b>	<b>\$3,720,069</b>	<b>-\$416,123</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	10,000	10,000	0	10,000	0
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$10,000</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,365,542</b>	<b>\$4,157,606</b>	<b>\$4,157,606</b>	<b>\$3,245,164</b>	<b>\$3,743,766</b>	<b>-\$413,840</b>

### 9131 - TAX COLLECTOR

Expenditure Categories:	FY19 Actuals:	FY20 Adopted :	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended - FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	112,315	0	0
5312000 - Tax Collector Fees	6,720,730	7,930,659	7,930,659	7,262,719	7,930,659	0
5420000 - Freight & Postage Services	46,000	50,000	50,000	49,000	50,000	0
5450000 - Insurance	33,010	27,317	27,317	27,317	44,700	17,383
5490502 - OH-Property & Liability Insuranc	6,371	4,876	4,876	4,876	4,876	0
<b>Operating Expenses:</b>	<b>\$6,806,111</b>	<b>\$8,012,852</b>	<b>\$8,012,852</b>	<b>\$7,456,227</b>	<b>\$8,030,235</b>	<b>\$17,383</b>
<b>Transfers Out:</b>						
5910158 - Tran Out-intergov Radio Commu	14,074	16,402	16,402	12,302	16,817	415
<b>Transfers Out:</b>	<b>\$14,074</b>	<b>\$16,402</b>	<b>\$16,402</b>	<b>\$12,302</b>	<b>\$16,817</b>	<b>\$415</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,820,185</b>	<b>\$8,029,254</b>	<b>\$8,029,254</b>	<b>\$7,468,529</b>	<b>\$8,047,052</b>	<b>\$17,798</b>

## DEPARTMENT SUMMARY - CORRECTIONS

### TRENDS & ISSUES

The Department of Corrections is supported by the General Fund and directly supports the BOCC's Strategic Plan: Create Great Neighborhoods for the Future: Safe and Livable, Objective 1 – Maintain a safe County where residents and guests feel safe and secure. This department is comprised of the following cost centers: Probation (1571), Corrections Executive (2101), Inmate Medical Program (2114), Drug Lab (2118) and Courthouse Security (2161).

Personal Services in this cost center supports 393.67 FTEs, which is unchanged from the FY20 Adopted Budget. Personal Services decreased \$263,946 from the FY20 Adopted Budget as a result of Salaries and Wages due to mid-year staffing changes which were partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances show an increase as a result of employee plan selections and rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures increased \$978,830 from the FY20 Adopted Budget primarily due to increases in Professional Services for Inmate Medical Program, Other Contractual Services-Pre Booking for anticipated increases in Pre Booking medical expenses and Other Contractual Services due to increases to new contract for security services, which were partially offset by adjustments to Property & Liability Insurances.

Capital Outlay includes requests for a new lobby kiosk, camera replacements, smartboard, diesel Kubota, and laptops.

Overall, this Department's budget increased \$714,884 from the FY20 Adopted Budget.

### REVENUE

The Corrections Department is primarily 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.

**DEPARTMENT SUMMARY - CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	16,568,889	19,440,998	19,440,998	12,679,504	19,218,429	-222,569
5120002 - Disaster Relief	198,115	0	0	50,448	0	0
5120030 - Holiday Pay	0	182,749	182,749	0	182,749	0
5130001 - Vacancy Factor	0	-349,064	-349,064	0	-345,262	3,802
5140000 - Overtime	2,527,584	508,000	508,000	1,589,433	508,000	0
5140003 - Overtime- Disaster Relief	13,813	0	0	0	0	0
5150010 - Uniform Allowance	124,500	75,000	75,000	1,950	75,000	0
5150020 - FTO Training	24,510	19,000	19,000	8,165	19,000	0
5150035 - Educ Incentive Corrections	93,258	91,572	91,572	66,856	91,572	0
5150300 - Class C Meals	265	0	0	0	0	0
5160000 - Compensated Annual Leave	949,233	0	0	601,500	0	0
5160010 - Compensated Ann Leave Payoff	65,752	0	0	60,996	0	0
5160020 - Compensated Admin Leave	25,873	0	0	21,266	0	0
5170000 - Compensated Sick Leave	666,490	0	0	560,940	0	0
5170010 - Compensated Sick Leave Payoff	25,586	0	0	33,869	0	0
5170020 - Sick Bank Leave	-1,375	0	0	0	0	0
5210000 - Fica Taxes	1,564,117	1,525,993	1,525,993	1,148,802	1,509,150	-16,843
5220000 - Retirement Contributions	4,133,092	3,873,206	3,873,206	3,103,525	3,805,724	-67,482
5230000 - Health Insurance	3,714,605	4,862,897	4,862,897	3,154,981	4,971,434	108,537
5231000 - Life Insurance	18,725	18,742	18,742	13,041	19,979	1,237
5232000 - Dental Insurance	95,740	117,146	117,146	79,658	120,635	3,489
5233000 - Lt Disability Insurance	27,156	32,959	32,959	21,002	30,997	-1,962
5233100 - St Disability Insurance	49,099	43,141	43,141	37,978	55,882	12,741
5240000 - Workers' Compensation	812,720	719,405	719,405	543,859	634,509	-84,896
5250000 - Unemployment Compensation	275	0	0	62	0	0
<b>Personal Services:</b>	<b>\$31,698,023</b>	<b>\$31,161,744</b>	<b>\$31,161,744</b>	<b>\$23,777,834</b>	<b>\$30,897,798</b>	<b>-\$263,946</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,655,482	5,154,317	5,154,317	3,492,777	5,800,293	645,976
5310006 - Legal Fees	1,169	40,000	40,000	564	40,000	0
5314000 - Medical Svcs	1,027	3,000	3,000	82	3,000	0
5340000 - Other Contractual Services	3,106,151	3,650,256	3,705,086	1,847,243	4,324,023	673,767
5340002 - Other Contr Svcs Pre Booking	1,502,896	780,000	780,000	326,192	1,200,000	420,000
5400000 - Travel And Per Diem	37,826	42,000	42,000	13,704	42,000	0
5410000 - Communications	33,356	36,320	36,320	26,910	38,604	2,284
5420000 - Freight & Postage Services	12,245	11,400	11,400	6,106	11,400	0
5430000 - Utility Services	3,469	3,749	3,749	2,773	3,749	0
5440000 - Rentals And Leases	21,576	25,973	25,973	19,301	33,497	7,524
5450000 - Insurance	788,225	1,073,425	1,073,425	1,073,425	242,897	-830,528
5460000 - Repair & Maintenance Svcs	110,519	99,825	99,825	78,693	99,825	0
5462000 - Rep & Maint-automotive	37,236	24,000	24,000	36,068	46,000	22,000
5470000 - Printing And Binding	49,757	32,800	32,800	24,266	32,800	0
5490000 - Oth Current Chgs & Obligations	600	0	0	0	0	0
5490400 - Bad Debt	8	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	15	0	0
5490501 - OH-Workers' Compensation	142,494	101,173	101,173	101,173	101,173	0
5490502 - OH-Property & Liability Insuranc	152,132	191,610	191,610	191,610	191,610	0
5490503 - OH-Dental Insurance	21,336	26,376	26,376	26,376	26,376	0
5490504 - OH-Health Insurance	100,584	98,024	98,024	98,024	98,024	0



**DEPARTMENT SUMMARY - CORRECTIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490505 – OH-Life/AD&D, STD, LTD	21,831	20,679	20,679	20,679	20,627	-52
5490509 - OH-Fleet Oversight	3,104	2,480	2,480	2,480	2,480	0
5490511 - OH-Fleet Fuel	5,760	13,950	13,950	13,950	13,950	0
5511000 - Office Supplies	121,169	114,200	114,200	70,697	114,200	0
5512000 - Office Equipment	37,363	69,083	69,083	47,136	69,083	0
5520000 - Operating Supplies	118,833	156,275	156,275	112,608	156,275	0
5520010 - Computer Software	0	0	0	452	0	0
5520020 - Computer Hardware, Non-Capit.	20,581	5,000	5,000	2,493	5,000	0
5520021 - Computer Hardware, Operating	2,322	0	0	0	0	0
5520200 - Ammunition	21,358	25,000	25,000	9,904	25,000	0
5521000 - Gas & Oil	54,756	51,176	51,176	27,817	51,176	0
5522000 - Chemicals	119,515	130,000	130,000	71,272	130,000	0
5524000 - Oper Supp-miscellaneous	265,407	317,000	317,000	173,279	367,000	50,000
5526000 - Clothing	114,863	127,800	127,800	46,531	147,800	20,000
5540000 - Books,pubs,subs & Membership	11,060	14,175	14,175	13,108	13,800	-375
5541000 - Registration Fees	21,419	46,600	46,600	14,349	46,600	0
5550000 - Training	0	0	0	0	34,700	34,700
5551001 - Reimbursements LSSI	-178,366	-246,854	-246,854	-41,257	-313,320	-66,466
<b>Operating Expenses:</b>	<b>\$11,539,062</b>	<b>\$12,240,812</b>	<b>\$12,295,642</b>	<b>\$7,950,799</b>	<b>\$13,219,642</b>	<b>\$978,830</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	30,790	81,463	160,471	45,777	86,463	5,000
5640020 - Computer Hardware, Capital	11,582	5,000	5,000	4,685	0	-5,000
5670000 - Works of Arts/Collections	3,500	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$45,872</b>	<b>\$86,463</b>	<b>\$165,471</b>	<b>\$50,462</b>	<b>\$86,463</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$43,282,958</b>	<b>\$43,489,019</b>	<b>\$43,622,857</b>	<b>\$31,779,095</b>	<b>\$44,203,903</b>	<b>\$714,884</b>

## DEPARTMENT SUMMARY – COUNTY ATTORNEY

### TRENDS & ISSUES

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

Personal Services supports 7 FTEs which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$34,394 due to the following:

- Mid-year staffing changes
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$204,721 over the FY20 Adopted Budget primarily due to Legal Fees to support unanticipated appeals.

Overall, this budget increased \$239,115 over the FY20 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**DEPARTMENT SUMMARY – COUNTY ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	619,700	718,732	718,732	510,347	728,707	9,975
5120002 - Disaster Relief	2,285	0	0	0	0	0
5122000 - Car Allowance	5,400	5,400	5,400	4,050	5,400	0
5130001 - Vacancy Factor	0	-12,577	-12,577	0	-12,752	-175
5150300 - Class C Meals	30	0	0	16	0	0
5160000 - Compensated Annual Leave	44,180	0	0	11,931	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	2,675	0	0
5160020 - Compensated Admin Leave	11,206	0	0	12,509	0	0
5170000 - Compensated Sick Leave	23,141	0	0	15,289	0	0
5210000 - Fica Taxes	48,308	54,980	54,980	38,323	55,746	766
5220000 - Retirement Contributions	141,053	150,199	150,199	111,261	163,555	13,356
5230000 - Health Insurance	106,396	116,998	116,998	88,690	127,158	10,160
5231000 - Life Insurance	766	676	676	538	739	63
5232000 - Dental Insurance	2,015	2,205	2,205	1,650	2,241	36
5233000 - Lt Disability Insurance	1,100	1,185	1,185	850	1,140	-45
5233100 - St Disability Insurance	1,769	1,514	1,514	1,358	1,831	317
5240000 - Workers' Compensation	1,225	1,100	1,100	844	1,041	-59
<b>Personal Services:</b>	<b>\$1,008,574</b>	<b>\$1,040,412</b>	<b>\$1,040,412</b>	<b>\$800,330</b>	<b>\$1,074,806</b>	<b>\$34,394</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,500	0	0	500	0	0
5310006 - Legal Fees	459,752	550,000	550,000	229,816	750,000	200,000
5330000 - Court Reporter Svcs	0	500	500	0	200	-300
5400000 - Travel And Per Diem	6,038	7,000	7,000	1,596	10,000	3,000
5410000 - Communications	1,433	1,500	1,500	778	1,200	-300
5420000 - Freight & Postage Services	617	1,000	1,000	490	1,000	0
5450000 - Insurance	2,244	2,368	2,368	2,368	3,639	1,271
5460000 - Repair & Maintenance Svcs	919	800	800	480	1,000	200
5470000 - Printing And Binding	78	200	200	53	200	0
5490000 - Oth Current Chgs & Obligations	93	700	700	29	200	-500
5490501 - OH-Workers' Compensation	2,618	1,799	1,799	1,799	1,799	0
5490502 - OH-Property & Liability Insuranc	433	423	423	423	423	0
5490503 - OH-Dental Insurance	392	469	469	469	469	0
5490504 - OH-Health Insurance	1,848	1,743	1,743	1,743	1,743	0
5490505 - OH-Life/AD&D, STD, LTD	399	364	364	364	364	0
5511000 - Office Supplies	2,484	2,500	2,500	1,121	3,500	1,000
5512000 - Office Equipment	0	250	250	0	100	-150
5520000 - Operating Supplies	1,506	1,500	1,500	802	1,000	-500
5540000 - Books,pubs,subs & Membership	14,533	16,000	16,000	12,399	16,000	0
5541000 - Registration Fees	1,625	2,000	2,000	1,385	3,000	1,000
<b>Operating Expenses:</b>	<b>\$498,511</b>	<b>\$591,116</b>	<b>\$591,116</b>	<b>\$256,615</b>	<b>\$795,837</b>	<b>\$204,721</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,507,086</b>	<b>\$1,631,528</b>	<b>\$1,631,528</b>	<b>\$1,056,945</b>	<b>\$1,870,643</b>	<b>\$239,115</b>

## 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), Domestic Violence (1529), and Mediation (1542).

Personal Services supports 19.62 FTEs which is an increase of 2 FTEs from the FY20 Adopted Budget. In 2020 Osceola County established funding for the new Domestic Violence Unit by funding 2 FTEs to assist the Court in providing information to offenders/respondents involved in domestic violence cases. Personal Services increased \$114,033 primarily due to mid-year addition of new staff, and the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.

Operating Expenditures decreased \$95,559 primarily due to a decrease in Other Contractual Services for anticipated outpatient/residential drug treatment and lab testing service’s needs, Other Current Charges-Courts for estimated balances from prior year, and operating expenditures based on department needs for FY21.

Capital Outlay includes a request for a Surface Laptop to assist in facilitating remote work, including Virtual Visitations managed by the Program Coordinator.

Overall, the FY21 Recommended Budget reflects an increase of \$19,874 over the FY20 Adopted Budget.

### REVENUES

This Department is funded by the General Fund; however, there are 5 offices within this Department that bring in revenues to support operations which are as follows:

- Court Innovations is funded by 25% of every \$65 collected for traffic violations.
- Teen Court is funded by a \$3.00 fee assessed in addition to any fine, civil penalty, or court costs.
- The Mediation Office is funded by Fund Balance.
- Jury Services is funded by revenues from the Clerk of Courts due to an inter-local agreement.

**DEPARTMENT SUMMARY – COURT ADMINISTRATION**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	603,614	746,767	818,153	459,252	811,933	65,166
5120002 - Disaster Relief	0	0	0	1,180	0	0
5130000 - Other Salaries & Wages	26,201	0	0	12,888	0	0
5130001 - Vacancy Factor	0	-13,066	-14,315	0	-14,210	-1,144
5140000 - Overtime	219	0	0	149	0	0
5160000 - Compensated Annual Leave	36,003	0	0	21,293	0	0
5160010 - Compensated Ann Leave Payoff	669	0	0	11,190	0	0
5160020 - Compensated Admin Leave	1,153	0	0	1,305	0	0
5170000 - Compensated Sick Leave	30,234	0	0	14,711	0	0
5210000 - Fica Taxes	51,209	57,126	62,587	38,106	62,115	4,989
5220000 - Retirement Contributions	57,629	61,346	67,392	44,127	76,733	15,387
5230000 - Health Insurance	182,506	215,183	248,603	144,370	243,152	27,969
5231000 - Life Insurance	738	704	785	485	822	118
5232000 - Dental Insurance	4,528	4,725	5,250	3,287	5,466	741
5233000 - Lt Disability Insurance	1,072	1,234	1,352	781	1,300	66
5233100 - St Disability Insurance	1,940	1,640	1,857	1,413	2,346	706
5240000 - Workers' Compensation	1,591	1,343	1,471	939	1,378	35
5250000 - Unemployment Compensation	3,300	0	0	0	0	0
<b>Personal Services:</b>	<b>\$1,002,606</b>	<b>\$1,077,002</b>	<b>\$1,193,135</b>	<b>\$755,475</b>	<b>\$1,191,035</b>	<b>\$114,033</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	173,853	275,200	275,200	100,367	248,000	-27,200
5390000 - Training	0	0	0	80	0	0
5400000 - Travel And Per Diem	8,551	4,950	10,778	1,833	5,450	500
5410000 - Communications	20,302	24,200	24,200	11,451	24,000	-200
5420000 - Freight & Postage Services	4,002	6,150	6,150	2,301	5,600	-550
5440000 - Rentals And Leases	20,729	28,500	28,500	14,067	29,900	1,400
5450000 - Insurance	32,005	60,471	60,471	60,471	68,993	8,522
5460000 - Repair & Maintenance Svcs	20,813	43,470	43,470	25,893	29,300	-14,170
5470000 - Printing And Binding	528	850	850	491	850	0
5490000 - Oth Current Chgs & Obligations	0	65,407	33,510	0	53,178	-12,229
5490501 - OH-Workers' Compensation	6,585	4,525	4,525	4,525	5,039	514
5490502 - OH-Property & Liability Insuranc	6,180	10,795	10,795	10,795	10,795	0
5490503 - OH-Dental Insurance	986	1,180	1,180	1,180	1,314	134
5490504 - OH-Health Insurance	4,654	4,388	4,388	4,388	4,886	498
5490505 - OH-Life/AD&D, STD, LTD	1,425	1,300	1,300	1,300	1,404	104
5490900 - Other Current Charges-courts	0	423,829	488,641	0	357,062	-66,767
5511000 - Office Supplies	3,507	5,375	5,375	2,932	6,025	650
5512000 - Office Equipment	890	0	0	285	400	400
5520000 - Operating Supplies	11,284	17,325	17,325	11,793	33,525	16,200
5520020 - Computer Hardware, Non-Capit	1,690	5,120	5,120	4,496	0	-5,120
5522500 - Food	1,483	2,475	2,475	198	3,100	625
5540000 - Books,pubs,subs & Membership	3,086	4,455	4,455	5,109	5,385	930
5541000 - Registration Fees	3,909	1,570	1,570	200	1,570	0
5550000 - Training	0	0	0	0	200	200
<b>Operating Expenses:</b>	<b>\$326,461</b>	<b>\$991,535</b>	<b>\$1,030,278</b>	<b>\$264,156</b>	<b>\$895,976</b>	<b>-\$95,559</b>
<b>Capital Outlay:</b>						
5640020 - Computer Hardware, Capital	0	0	0	0	1,400	1,400

**DEPARTMENT SUMMARY – COURT ADMINISTRATION**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Capital Outlay:	\$0	\$0	\$0	\$0	\$1,400	\$1,400
<b>TOTAL EXPENDITURES:</b>	\$1,329,067	\$2,068,537	\$2,223,413	\$1,019,631	\$2,088,411	\$19,874

## DEPARTMENT SUMMARY – ECONOMIC DEVELOPMENT

### TRENDS & ISSUES

The Economic Development Department directly supports the BOCC Strategic Plan. This Department consists of Economic Development (5101), Economic Incentives (5105) and Technology Development (5115). This is a decrease of one cost center Strategic Initiatives (1428) due to the retirement of the director. The decision was made to reallocate some of the costs into the other cost centers and discontinue the use of 1428 for this department/reduction of \$516,518.

Cost Center 5101 is the only one with personnel costs and supports 2.50 FTEs which is an increase of 0.90 FTEs from the FY20 Adopted Budget due to the allocation of existing positions being reevaluated due to the retirement of the Director, shifting responsibilities and annual evaluation of work requirements. Although there is an overall decrease in Personal Services for the Department with the elimination of the 1428 Cost Center, Economic Development (5101) increased \$123,280 primarily due to the changes listed which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased due to rate increases for FY21 as well as adjustments for the FTEs noted above; however this is one area that will be revised after Open Enrollment, as well as other ancillary insurance accounts.

Operating Expenditures in Cost Center 5101 increased \$232,490 from the FY20 Adopted Budget primarily due to Professional Services funds transferred from the old 1428 Cost Center as well as cost center 5115. There is no Capital Outlay budgeted for FY21.

Cost Center 5105 reflects a decrease of \$90,000 with \$452,000 available for Economic Incentives for next Fiscal Year. Cost Center 5115 reflects a slight increase of \$34,661 for business development. Overall, however, the Department's budget decreased \$216,087 from the FY20 Adopted Budget.

In addition, this Department is responsible for administering the CARES Act Funds appropriated to the Small Business Incentive program. These funds are accounted for in the grant fund and thus not reflected here, but the staff provides the administration of these funds.

### REVENUES

This department is supported by the General Fund.

**DEPARTMENT SUMMARY – ECONOMIC DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	168,701	337,687	337,687	141,222	240,434	-97,253
5120002 - Disaster Relief	948	0	0	0	0	0
5122000 - Car Allowance	280	0	0	0	0	0
5122001 - Cell Phone Allowance	60	0	0	0	0	0
5130001 - Vacancy Factor	0	-5,911	-5,911	0	-4,204	1,707
5160000 - Compensated Annual Leave	5,150	0	0	1,730	0	0
5160010 - Compensated Ann Leave Payoff	1,417	0	0	0	0	0
5160020 - Compensated Admin Leave	402	0	0	1,628	0	0
5170000 - Compensated Sick Leave	1,457	0	0	10,708	0	0
5170010 - Compensated Sick Leave Payoff	1,512	0	0	0	0	0
5210000 - Fica Taxes	12,688	25,835	25,835	10,762	18,397	-7,438
5220000 - Retirement Contributions	26,012	51,270	51,270	23,432	42,652	-8,618
5230000 - Health Insurance	19,052	56,685	56,685	25,608	42,406	-14,279
5231000 - Life Insurance	181	316	316	154	244	-72
5232000 - Dental Insurance	417	983	983	473	711	-272
5233000 - Lt Disability Insurance	264	557	557	250	381	-176
5233100 - St Disability Insurance	414	742	742	408	642	-100
5240000 - Workers' Compensation	409	607	607	279	408	-199
<b>Personal Services:</b>	<b>\$239,363</b>	<b>\$468,771</b>	<b>\$468,771</b>	<b>\$216,654</b>	<b>\$342,071</b>	<b>-\$126,700</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	251,809	779,000	1,079,196	533,494	811,000	32,000
5310006 - Legal Fees	1,865	30,000	30,000	0	30,000	0
5340000 - Other Contractual Services	405,864	432,000	1,932,000	207,169	448,320	16,320
5400000 - Travel And Per Diem	13,480	14,000	14,000	1,191	10,000	-4,000
5410000 - Communications	1,621	1,560	1,560	1,523	444	-1,116
5420000 - Freight & Postage Services	812	350	350	213	250	-100
5440000 - Rentals And Leases	2,550	5,000	5,000	1,365	5,000	0
5450000 - Insurance	113,886	33,867	33,867	33,867	1,843	-32,024
5462000 - Rep & Maint-automotive	39	500	500	0	500	0
5470000 - Printing And Binding	3,447	5,500	4,710	226	5,000	-500
5480000 - Promotional Activities	10,955	22,500	22,500	6,842	22,500	0
5488000 - Promotional-ads/media Buys	0	3,000	3,000	4,730	3,000	0
5490000 - Oth Current Chgs & Obligations	215,655	543,750	476,750	142,358	452,000	-91,750
5490501 - OH-Workers' Compensation	1,086	937	937	937	640	-297
5490502 - OH-Property & Liability Insuranc	21,982	6,045	6,045	6,045	6,008	-37
5490503 - OH-Dental Insurance	163	245	245	245	167	-78
5490504 - OH-Health Insurance	765	907	907	907	624	-283
5490505 - OH-Life/AD&D, STD, LTD	164	191	191	191	129	-62
5490509 - OH-Fleet Oversight	97	80	80	80	80	0
5490511 - OH-Fleet Fuel	180	450	450	450	450	0
5511000 - Office Supplies	835	800	800	818	500	-300
5520000 - Operating Supplies	592	1,100	1,890	446	1,000	-100
5521000 - Gas & Oil	613	300	300	543	500	200
5540000 - Books,pubs,subs & Membership	11,676	14,065	14,065	11,188	12,805	-1,260
5541000 - Registration Fees	3,857	11,500	11,500	3,454	8,500	-3,000
5550000 - Training	0	3,000	3,000	0	0	-3,000
<b>Operating Expenses:</b>	<b>\$1,063,992</b>	<b>\$1,910,647</b>	<b>\$3,643,843</b>	<b>\$958,280</b>	<b>\$1,821,260</b>	<b>-\$89,387</b>



**DEPARTMENT SUMMARY – ECONOMIC DEVELOPMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	4,040,787	3,679,994	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,040,787</b>	<b>\$3,679,994</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	3,448,375	3,000,000	3,500,000	0	3,000,000	0
<b>Grants and Aids:</b>	<b>\$3,448,375</b>	<b>\$3,000,000</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,751,730</b>	<b>\$5,379,418</b>	<b>\$11,653,401</b>	<b>\$4,854,928</b>	<b>\$5,163,331</b>	<b>-\$216,087</b>

## 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.

Personal Services supports 4.20 FTEs, which is an increase of 0.30 FTEs over FY20 due to the addition of a Public Information Coordinator (shared position with Fire Rescue). Personal Services increased \$18,479 due to the following:

- Regular Salaries And Wages increased due to mid-year staffing changes
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances show an increase as a result of vacant positions being filled and employee plan selections, and rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures decreased by \$3,861 primarily due to Communications as the cost of the Satellite phone service for two phones was shifted to the Emergency Management Preparedness Grant, adjustments to Property and Liability Insurances, and Training based on current trends. These decreases were partially offset by increases to Rentals/Leases due to the annual increase of 3.5% of the warehouse lease agreement and the replacement of the copy machine used in the Emergency Operations Center; Printing and Binding due to the update of the Comprehensive Emergency Management Plan, Local Mitigation Strategy Plan and Public Education Materials; Office Supplies due to the copier lease agreement.

Capital Outlay is budgeted for the replacement of the GIS Computer.

Overall, this budget decreased \$14,937 over the FY20 Adopted Budget.

### REVENUES

This office is supported by General Fund revenues and grants.

**DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	221,735	283,826	283,826	175,751	293,062	9,236
5120002 - Disaster Relief	9,511	0	0	22,077	0	0
5130001 - Vacancy Factor	0	-4,990	-4,990	0	-5,150	-160
5130003 - Other Salaries & Wages-Deploy	3,976	0	0	0	0	0
5140000 - Overtime	243	1,200	1,200	0	1,200	0
5160000 - Compensated Annual Leave	9,049	0	0	7,080	0	0
5160010 - Compensated Ann Leave Payoff	1,563	0	0	0	0	0
5160020 - Compensated Admin Leave	4,636	0	0	4,958	0	0
5170000 - Compensated Sick Leave	6,056	0	0	8,730	0	0
5170010 - Compensated Sick Leave Payoff	5,316	0	0	0	0	0
5210000 - Fica Taxes	19,285	21,805	21,805	16,253	22,512	707
5220000 - Retirement Contributions	21,348	24,142	24,142	18,516	29,428	5,286
5230000 - Health Insurance	38,399	42,786	42,786	34,974	45,805	3,019
5231000 - Life Insurance	264	269	269	217	298	29
5232000 - Dental Insurance	765	1,228	1,228	991	1,376	148
5233000 - Lt Disability Insurance	385	470	470	351	470	0
5233100 - St Disability Insurance	697	628	628	636	853	225
5240000 - Workers' Compensation	598	513	513	392	502	-11
<b>Personal Services:</b>	<b>\$343,829</b>	<b>\$371,877</b>	<b>\$371,877</b>	<b>\$290,925</b>	<b>\$390,356</b>	<b>\$18,479</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	-75,915	1,246	1,246	0	1,246	0
5340000 - Other Contractual Services	24,978	14,635	14,635	109	14,935	300
5400000 - Travel And Per Diem	2,245	3,000	3,000	1,424	2,450	-550
5410000 - Communications	6,008	12,280	12,280	4,370	4,560	-7,720
5420000 - Freight & Postage Services	308	650	650	375	450	-200
5430000 - Utility Services	2,106	5,400	5,400	2,203	4,200	-1,200
5440000 - Rentals And Leases	51,176	61,791	61,791	50,966	66,357	4,566
5450000 - Insurance	9,989	13,423	13,423	13,423	9,723	-3,700
5460000 - Repair & Maintenance Svcs	49,851	63,930	63,930	45,633	61,387	-2,543
5462000 - Rep & Maint-automotive	4,988	2,000	2,000	2,002	2,000	0
5470000 - Printing And Binding	936	3,000	3,000	1,265	7,400	4,400
5480000 - Promotional Activities	2,323	2,000	2,000	1,640	3,000	1,000
5490000 - Oth Current Chgs & Obligations	183	0	0	784	0	0
5490501 - OH-Workers' Compensation	1,459	1,003	1,003	1,003	1,080	77
5490502 - OH-Property & Liability Insuranc	1,928	2,396	2,396	2,396	2,396	0
5490503 - OH-Dental Insurance	218	261	261	261	281	20
5490504 - OH-Health Insurance	1,030	970	970	970	1,045	75
5490505 - OH-Life/AD&D, STD, LTD	280	308	308	308	272	-36
5490509 - OH-Fleet Oversight	582	640	640	640	640	0
5490511 - OH-Fleet Fuel	1,080	3,600	3,600	3,600	3,600	0
5511000 - Office Supplies	2,704	4,000	4,000	729	8,040	4,040
5512000 - Office Equipment	0	1,500	1,500	0	1,500	0
5520000 - Operating Supplies	4,391	6,000	6,000	2,870	6,500	500
5520010 - Computer Software	6,753	1,000	1,000	0	1,150	150
5521000 - Gas & Oil	4,254	2,800	2,800	175	3,300	500
5521005 - Gas & Oil-Direct	3,609	3,840	3,840	1,893	3,680	-160
5522500 - Food	270	0	0	0	0	0
5526000 - Clothing	97	0	0	0	0	0

**DEPARTMENT SUMMARY - EMERGENCY MANAGEMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5540000 - Books,pubs,subs & Memberships	645	365	365	320	1,780	1,415
5541000 - Registration Fees	25	55	55	560	560	505
5550000 - Training	14,325	20,300	20,300	10,480	15,000	-5,300
<b>Operating Expenses:</b>	<b>\$122,825</b>	<b>\$232,393</b>	<b>\$232,393</b>	<b>\$150,399</b>	<b>\$228,532</b>	<b>-\$3,861</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	32,355	32,355	27,822	0	-32,355
5640020 - Computer Hardware, Capital	0	0	0	0	2,800	2,800
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$32,355</b>	<b>\$32,355</b>	<b>\$27,822</b>	<b>\$2,800</b>	<b>-\$29,555</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$466,654</b>	<b>\$636,625</b>	<b>\$636,625</b>	<b>\$469,147</b>	<b>\$621,688</b>	<b>-\$14,937</b>

**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.

Overall, this budget increased \$259,329 over the FY20 Adopted Budget primarily due to funding for the CRA's, and operating costs associated with the property purchase approved by the Board on June 1<sup>st</sup> to house the County's Human Services Department, which were partially offset by a reduction to Professional Services for Countywide Branding.

**REVENUES**

This cost center is supported by the General Fund.

**DEPARTMENT SUMMARY – GENERAL GOVERNMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	171,425	1,148,680	1,148,680	141,420	1,073,680	-75,000
5310006 - Legal Fees	22,391	0	0	20,759	0	0
5320000 - Accounting & Auditing Svcs	254,124	262,131	262,131	221,094	262,131	0
5340000 - Other Contractual Services	290,368	170,000	170,000	151,842	170,000	0
5440000 - Rentals And Leases	5,713	5,400	5,400	2,637	34,690	29,290
5462000 - Rep & Maint-automotive	77,480	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,941,823	3,375,752	11,351,565	11,337,759	3,677,550	301,798
5490001 - Other- Adm Costs CST	37,837	41,451	41,451	22,595	41,451	0
5490021 - Regal Bay MSTU	0	0	4	0	0	0
5490090 - Property Taxes	0	4,950	4,950	0	8,191	3,241
5490501 - OH-Workers' Compensation	9,535	6,033	6,033	6,033	6,033	0
5490502 - OH-Property & Liability Insuranc	664	533	533	533	533	0
5490503 - OH-Dental Insurance	1,413	1,575	1,575	1,575	1,575	0
5490504 - OH-Health Insurance	6,764	5,833	5,833	5,833	5,833	0
5490505 - OH-Life/AD&D, STD, LTD	1,482	1,091	1,091	1,091	1,091	0
5490509 - OH-Fleet Oversight	1,649	2,480	2,480	2,480	2,480	0
5490511 - OH-Fleet Fuel	3,060	13,950	13,950	13,950	13,950	0
5511000 - Office Supplies	321	500	500	0	500	0
5520000 - Operating Supplies	699	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,826,747</b>	<b>\$5,040,359</b>	<b>\$13,016,176</b>	<b>\$11,929,601</b>	<b>\$5,299,688</b>	<b>\$259,329</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	57,716	0	0	0	0	0
<b>Grants and Aids:</b>	<b>\$57,716</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,884,463</b>	<b>\$5,040,359</b>	<b>\$13,016,176</b>	<b>\$11,929,601</b>	<b>\$5,299,688</b>	<b>\$259,329</b>

## DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS

### TRENDS & ISSUES

The Government Affairs office is responsible for developing federal, state, and local advocacy platforms and a comprehensive legislative affairs strategy. This office coordinates intergovernmental resources and support for county projects, including grants development and administration. The Government Affairs office supports 2.00 FTEs which remains unchanged from the FY20 Adopted Budget.

Personal Services decreased \$4,921 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances rates increased for FY21; however Health Insurance reflects a decrease due to employee plan selections. These costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$5,221 over the FY20 Adopted Budget primarily due to adjustments to Property & Liability Insurances, and increases in Communications and Travel and Per Diem related expenditures.

Overall, this budget increased \$300 over the FY20 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**DEPARTMENT SUMMARY – GOVERNMENT AFFAIRS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	0	196,672	196,672	151,537	196,331	-341
5122000 - Car Allowance	0	300	300	3,300	3,600	3,300
5130001 - Vacancy Factor	0	-3,441	-3,441	0	-3,436	5
5160000 - Compensated Annual Leave	0	0	0	559	0	0
5160020 - Compensated Admin Leave	0	0	0	1,426	0	0
5170000 - Compensated Sick Leave	0	0	0	2,545	0	0
5210000 - Fica Taxes	0	15,044	15,044	11,868	15,018	-26
5220000 - Retirement Contributions	0	16,658	16,658	13,219	19,633	2,975
5230000 - Health Insurance	0	40,104	40,104	22,736	29,138	-10,966
5231000 - Life Insurance	0	185	185	154	199	14
5232000 - Dental Insurance	0	630	630	502	656	26
5233000 - Lt Disability Insurance	0	325	325	250	314	-11
5233100 - St Disability Insurance	0	433	433	443	556	123
5240000 - Workers' Compensation	0	354	354	281	334	-20
<b>Personal Services:</b>	<b>\$0</b>	<b>\$267,264</b>	<b>\$267,264</b>	<b>\$208,821</b>	<b>\$262,343</b>	<b>-\$4,921</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	179,200	179,200	120,180	179,200	0
5310006 - Legal Fees	0	220,000	220,000	152,740	220,000	0
5340000 - Other Contractual Services	0	80,000	80,000	80,000	80,000	0
5400000 - Travel And Per Diem	0	5,000	5,000	3,070	10,000	5,000
5410000 - Communications	0	800	800	729	1,000	200
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	0	0	0	521	521
5490501 - OH-Workers' Compensation	0	514	514	514	514	0
5490503 - OH-Dental Insurance	0	134	134	134	134	0
5490504 - OH-Health Insurance	0	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	0	104	104	104	104	0
5511000 - Office Supplies	0	1,000	1,000	316	500	-500
5512000 - Office Equipment	0	0	0	3,201	0	0
5540000 - Books,pubs,subs & Membership	0	5,500	5,500	3,925	5,500	0
5541000 - Registration Fees	0	1,500	1,500	819	1,500	0
5550000 - Training	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$0</b>	<b>\$495,350</b>	<b>\$495,350</b>	<b>\$366,230</b>	<b>\$500,571</b>	<b>\$5,221</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$762,614</b>	<b>\$762,614</b>	<b>\$575,050</b>	<b>\$762,914</b>	<b>\$300</b>



## 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 14.70 FTEs which is an increase of 0.96 FTE from the FY20 Adopted Budget due to the mid-year addition of the Diversity, Inclusion and Equal Opportunity Programs Manager position, which will serve an underserved need for enhancing the County's diversity and equal employment opportunities.

Personal Services increased \$132,812 from the FY20 Adopted Budget due to the adjustment listed above as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances rates increased for FY21; however, these accounts reflect a reduction due to employee plan selections and mid-year staffing changes. These costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures decreased \$13,428 from the FY20 Adopted Budget primarily due to adjustments to Property & Liability Insurances.

Overall, the FY20 budget increased \$119,384 from the FY20 Adopted Budget.

### REVENUES

This office is supported by the General Fund.

**DEPARTMENT SUMMARY- HUMAN RESOURCES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	393,455	640,461	640,461	396,674	767,965	127,504
5120002 - Disaster Relief	285	0	0	0	0	0
5130001 - Vacancy Factor	0	-11,225	-11,225	0	-13,457	-2,232
5140000 - Overtime	0	1,000	1,000	135	1,000	0
5150035 - Educ Incentive Corrections	0	0	0	19	0	0
5160000 - Compensated Annual Leave	19,059	0	0	15,265	0	0
5160010 - Compensated Ann Leave Payoff	1,391	0	0	5,577	0	0
5160020 - Compensated Admin Leave	5,952	0	0	3,924	0	0
5170000 - Compensated Sick Leave	15,852	0	0	10,536	0	0
5210000 - Fica Taxes	31,667	49,075	49,075	31,404	58,832	9,757
5220000 - Retirement Contributions	42,846	61,454	61,454	42,051	71,770	10,316
5230000 - Health Insurance	96,227	173,132	173,132	93,024	159,721	-13,411
5231000 - Life Insurance	465	603	603	417	780	177
5232000 - Dental Insurance	2,151	3,829	3,829	2,063	3,400	-429
5233000 - Lt Disability Insurance	674	1,059	1,059	674	1,230	171
5233100 - St Disability Insurance	1,220	1,409	1,409	1,219	2,212	803
5240000 - Workers' Compensation	989	1,154	1,154	775	1,310	156
5250000 - Unemployment Compensation	1,387	0	0	0	0	0
<b>Personal Services:</b>	<b>\$613,620</b>	<b>\$921,951</b>	<b>\$921,951</b>	<b>\$603,755</b>	<b>\$1,054,763</b>	<b>\$132,812</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	97,644	182,981	182,981	90,571	182,612	-369
5314000 - Medical Svcs	33,464	56,396	56,396	11,556	65,559	9,163
5400000 - Travel And Per Diem	0	1,000	1,000	0	1,000	0
5410000 - Communications	1,623	2,000	2,000	1,353	2,000	0
5420000 - Freight & Postage Services	787	1,400	1,400	232	1,400	0
5440000 - Rentals And Leases	9,455	7,847	7,847	3,367	5,051	-2,796
5450000 - Insurance	3,679	29,372	29,372	29,372	5,972	-23,400
5450502 - Insurance Claims - Prop & Casua	5,400	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	-1	0	0	0	0	0
5462000 - Rep & Maint-automotive	14	500	500	0	500	0
5470000 - Printing And Binding	1,762	4,178	4,178	130	4,178	0
5490000 - Oth Current Chgs & Obligations	23,459	47,250	47,250	19,102	47,250	0
5490501 - OH-Workers' Compensation	3,626	3,017	3,017	3,017	3,520	503
5490502 - OH-Property & Liability Insuranc	710	5,243	5,243	5,243	5,243	0
5490503 - OH-Dental Insurance	542	789	789	789	919	130
5490504 - OH-Health Insurance	2,562	2,925	2,925	2,925	3,414	489
5490505 - OH-Life/AD&D, STD, LTD	553	662	662	662	764	102
5490509 - OH-Fleet Oversight	97	0	0	0	0	0
5490511 - OH-Fleet Fuel	180	0	0	0	0	0
5511000 - Office Supplies	768	1,000	1,000	363	1,000	0
5520000 - Operating Supplies	5,992	6,500	6,500	5,149	9,500	3,000
5521000 - Gas & Oil	0	250	250	0	0	-250
5522500 - Food	1,246	1,400	1,400	234	1,400	0
5540000 - Books,pubs,subs & Membership	2,874	4,400	4,400	1,030	4,400	0
5550000 - Training	1,535	2,000	2,000	854	2,000	0
<b>Operating Expenses:</b>	<b>\$197,969</b>	<b>\$361,110</b>	<b>\$361,110</b>	<b>\$175,947</b>	<b>\$347,682</b>	<b>-\$13,428</b>

**DEPARTMENT SUMMARY- HUMAN RESOURCES**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	\$811,589	\$1,283,061	\$1,283,061	\$779,702	\$1,402,445	\$119,384

## 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.

Homeless Assistance supports 4.50 FTEs which is an increase of 1.00 FTE due to the reallocation of the Human Services Case Manager from the Human Services Office (6173). Personal Services increased \$58,398 primarily due to the above mentioned reallocation as well as the following:

- Workers’ Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances reflect an increase as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures for Homeless Assistance increased \$1,290 from the FY20 Adopted Budget due to adjustments to Property and Liability Insurances, and Overhead associated with the above mentioned changes for Personal Services. Overhead rates will continue to fluctuate pending the finalization of Personal Services.

Veteran’s Services supports 3 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services decreased \$3,997 primarily due to of mid-year staffing changes, which were partially offset by the same adjustments noted above for Health and Dental Insurances, Worker’s Compensation and Retirement.

Operating Expenditures for Veteran’s Services decreased \$899 from the FY20 Adopted Budget primarily due to Communications as the St. Cloud Veterans Office relocated to the main Library.

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. Personal Services supports 7.05 FTEs, which is a decrease of 1.00 FTE from the FY20 Adopted Budget due to the reallocation of the Human Services Case Manager to Homeless Assistance (6141). Personal Services decreased \$48,536 primarily due to the above mentioned staffing change which were partially offset by the same adjustments noted above for Health and Dental Insurances, Worker’s Compensation and Retirement.

Operating Expenditures for Human Services and Social Services increased \$530,683 from FY20 Adopted primarily due to an increase in Medical Services because of the County’s required contribution to Medicaid and Child Protection Teams Abuse Exams being reallocated from Outside Agencies; and Other Contractual Services for the Baker Act Mandate which was partially offset by a decrease to Professional Services as the census initiative appropriation is not needed in FY21.

The Affordable Housing Mobility Fees Program carries forward the remaining funds from the prior year.

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 provides funding to various community groups such as Community Service Grant funds which are awarded based on a competitive application and ranking process. Other funding includes separate items designated by the Board of County Commissioners and County Manager. In FY21, \$1,829,177 has been budgeted in Grants and Aids for contributions to private organizations. Operating expenditures decreased due to Medical Services and Other Contractual Services as the Child Protection Team expenses and the Baker Act mandate were reallocated to Social Services.

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.

Overall, the Human Services Department's FY21 Budget decreased \$953,114 from the FY20 Adopted Budget.

## **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 decreased for FY21 based on current year collections.

**DEPARTMENT SUMMARY - HUMAN SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	640,179	785,118	785,118	535,853	775,602	-9,516
5120002 - Disaster Relief	1,295	0	0	1,414	0	0
5130001 - Vacancy Factor	0	-13,748	-13,748	0	-13,583	165
5140000 - Overtime	238	500	500	6,433	500	0
5150300 - Class C Meals	14	0	0	19	0	0
5160000 - Compensated Annual Leave	34,553	0	0	26,900	0	0
5160010 - Compensated Ann Leave Payoff	3,458	0	0	0	0	0
5160020 - Compensated Admin Leave	6,397	0	0	4,185	0	0
5170000 - Compensated Sick Leave	26,280	0	0	18,124	0	0
5210000 - Fica Taxes	52,644	60,098	60,098	43,928	59,375	-723
5220000 - Retirement Contributions	80,937	90,687	90,687	68,671	102,703	12,016
5230000 - Health Insurance	114,241	143,712	143,712	107,147	146,873	3,161
5231000 - Life Insurance	751	738	738	579	786	48
5232000 - Dental Insurance	3,042	3,954	3,954	2,929	4,117	163
5233000 - Lt Disability Insurance	1,089	1,298	1,298	933	1,242	-56
5233100 - St Disability Insurance	1,971	1,728	1,728	1,687	2,243	515
5240000 - Workers' Compensation	4,056	3,748	3,748	2,996	3,840	92
5250000 - Unemployment Compensation	177	0	0	0	0	0
<b>Personal Services:</b>	<b>\$971,320</b>	<b>\$1,077,833</b>	<b>\$1,077,833</b>	<b>\$821,799</b>	<b>\$1,083,698</b>	<b>\$5,865</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	39,778	165,000	165,000	77,897	65,000	-100,000
5314000 - Medical Svcs	7,067,873	7,459,786	7,469,786	5,597,389	7,619,786	160,000
5314002 - Medical Svcs HCRA	13,462	74,000	74,000	10,286	74,000	0
5340000 - Other Contractual Services	1,292,804	1,609,193	1,609,193	973,120	1,611,132	1,939
5400000 - Travel And Per Diem	2,976	6,500	6,500	492	6,500	0
5410000 - Communications	146,223	169,619	169,619	85,261	168,619	-1,000
5420000 - Freight & Postage Services	2,545	3,000	3,000	2,538	3,000	0
5440000 - Rentals And Leases	4,948	55,197	55,197	20,449	55,197	0
5450000 - Insurance	19,098	21,014	21,014	21,014	33,268	12,254
5460000 - Repair & Maintenance Svcs	750	2,250	2,250	750	1,500	-750
5462000 - Rep & Maint-automotive	183	500	500	2,162	500	0
5470000 - Printing And Binding	275	400	400	1,272	500	100
5480000 - Promotional Activities	42	2,500	2,500	256	2,500	0
5488000 - Promotional-ads/media Buys	4,663	7,500	7,500	727	7,500	0
5490000 - Oth Current Chgs & Obligations	919,297	1,203,000	421,158	188,432	421,158	-781,842
5490501 - OH-Workers' Compensation	5,721	3,740	3,740	3,740	3,740	0
5490502 - OH-Property & Liability Insuranc	3,687	3,750	3,750	3,750	3,750	0
5490503 - OH-Dental Insurance	857	976	976	976	976	0
5490504 - OH-Health Insurance	4,039	3,623	3,623	3,623	3,623	0
5490505 - OH-Life/AD&D, STD, LTD	872	808	808	808	808	0
5490509 - OH-Fleet Oversight	194	320	320	320	320	0
5490511 - OH-Fleet Fuel	360	1,800	1,800	1,800	1,800	0
5511000 - Office Supplies	9,679	7,700	7,700	5,689	7,700	0
5512000 - Office Equipment	216	300	300	610	300	0
5520000 - Operating Supplies	1,873	3,600	3,600	2,509	3,600	0
5521000 - Gas & Oil	765	2,500	2,500	569	2,500	0
5540000 - Books,pubs,subs & Membership	461	400	400	0	400	0
5541000 - Registration Fees	1,032	3,820	3,820	155	4,140	320

**DEPARTMENT SUMMARY - HUMAN SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5550000 - Training	2,154	3,500	3,500	364	3,500	0
<b>Operating Expenses:</b>	<b>\$9,546,826</b>	<b>\$10,816,296</b>	<b>\$10,044,454</b>	<b>\$7,006,960</b>	<b>\$10,107,317</b>	<b>-\$708,979</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	18,802	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$18,802</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	2,391,021	2,575,839	2,575,839	1,426,549	2,325,839	-250,000
<b>Grants and Aids:</b>	<b>\$2,391,021</b>	<b>\$2,575,839</b>	<b>\$2,575,839</b>	<b>\$1,426,549</b>	<b>\$2,325,839</b>	<b>-\$250,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,927,969</b>	<b>\$14,469,968</b>	<b>\$13,698,126</b>	<b>\$9,255,308</b>	<b>\$13,516,854</b>	<b>-\$953,114</b>

## DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY

### TRENDS & ISSUES

The Information Technology (IT) Department is composed of teams that 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).

Personal Services supports 42.20 FTEs, which is an increase of 1.05 FTEs from the FY20 Adopted Budget as a result of the reallocation of existing positions across the different funds including an IT Enterprise Architect from Fund 134 and a Software Engineer III from Fund 148. These positions were partially offset by the annual evaluation of position appropriations, and the reallocation of the Application Development Manager position to Fund 148. Personal Services increased \$115,805 due to the changes mentioned above, as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$543,299 from the FY20 Adopted Budget due to computer hardware related to the Maximo application to replace current product that is no longer being supported, licensing costs for infrastructure projects and improvements, server replacements, SolarWinds upgrades, and information security software. Repair & Maintenance Services also increased due to annual maintenance and support contracts for network devices, Entrust SSL certificates, as well as other various annual software licenses.

Capital Outlay includes requests for computer hardware and software such as switch and router replacements, computer replacements, checkpoint firewall replacement, projectors, Work Order and Asset Management system, Enterprise Content Management, and Corrections Spillman Improvements.

Overall, this budget increased \$761,254 from the FY20 Adopted Budget.

### 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.



**DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	2,210,542	3,351,149	3,351,149	2,157,155	3,415,263	64,114
5120002 - Disaster Relief	5,253	0	0	2,265	0	0
5130001 - Vacancy Factor	0	-58,854	-58,854	0	-59,979	-1,125
5140000 - Overtime	23,643	12,000	12,000	20,399	12,000	0
5160000 - Compensated Annual Leave	110,418	0	0	76,338	0	0
5160010 - Compensated Ann Leave Payoff	12,089	0	0	5,809	0	0
5160020 - Compensated Admin Leave	40,336	0	0	37,245	0	0
5170000 - Compensated Sick Leave	67,770	0	0	53,898	0	0
5210000 - Fica Taxes	180,665	257,275	257,275	172,311	262,185	4,910
5220000 - Retirement Contributions	238,633	324,964	324,964	226,634	369,735	44,771
5230000 - Health Insurance	395,140	644,053	644,053	404,483	643,985	-68
5231000 - Life Insurance	2,540	3,164	3,164	2,235	3,481	317
5232000 - Dental Insurance	8,260	12,443	12,443	8,358	13,239	796
5233000 - Lt Disability Insurance	3,699	5,553	5,553	3,616	5,486	-67
5233100 - St Disability Insurance	6,620	7,397	7,397	6,467	9,825	2,428
5240000 - Workers' Compensation	5,850	6,286	6,286	4,404	6,015	-271
5250000 - Unemployment Compensation	984	0	0	0	0	0
<b>Personal Services:</b>	<b>\$3,312,442</b>	<b>\$4,565,430</b>	<b>\$4,565,430</b>	<b>\$3,181,616</b>	<b>\$4,681,235</b>	<b>\$115,805</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	659,733	943,235	1,096,835	500,954	986,995	43,760
5340000 - Other Contractual Services	288,070	304,100	304,100	305,038	184,000	-120,100
5400000 - Travel And Per Diem	2,211	9,190	9,190	0	7,850	-1,340
5410000 - Communications	580,186	566,179	566,179	371,884	594,547	28,368
5420000 - Freight & Postage Services	16	200	200	43	200	0
5440000 - Rentals And Leases	0	0	0	2,002	0	0
5450000 - Insurance	10,056	9,264	9,264	9,264	16,343	7,079
5460000 - Repair & Maintenance Svcs	2,403,288	2,872,160	2,880,160	2,360,251	3,222,255	350,095
5462000 - Rep & Maint-automotive	851	2,000	2,000	666	2,000	0
5470000 - Printing And Binding	15	150	150	0	150	0
5490000 - Oth Current Chgs & Obligations	0	0	0	7	0	0
5490501 - OH-Workers' Compensation	14,866	10,576	10,576	10,576	10,846	270
5490502 - OH-Property & Liability Insuranc	1,941	1,654	1,654	1,654	1,654	0
5490503 - OH-Dental Insurance	2,226	2,757	2,757	2,757	2,827	70
5490504 - OH-Health Insurance	10,494	10,246	10,246	10,246	10,508	262
5490505 - OH-Life/AD&D, STD, LTD	2,552	2,399	2,399	2,399	2,246	-153
5490509 - OH-Fleet Oversight	388	320	320	320	320	0
5490511 - OH-Fleet Fuel	720	1,800	1,800	1,800	1,800	0
5511000 - Office Supplies	1,247	1,600	1,600	808	1,600	0
5512000 - Office Equipment	17,395	20,600	20,600	19,262	20,600	0
5520000 - Operating Supplies	59,455	48,000	48,000	58,422	58,500	10,500
5520010 - Computer Software	151,088	340,423	340,423	167,494	424,148	83,725
5520011 - Computer Software, SAAS	0	0	0	0	10,000	10,000
5520020 - Computer Hardware, Non-Capit	136,644	212,500	222,500	124,970	325,563	113,063
5520021 - Computer Hardware, Operating	70,008	67,500	47,500	36,757	77,000	9,500
5521000 - Gas & Oil	1,764	2,500	2,500	921	2,500	0
5540000 - Books,pubs,subs & Membership	990	3,549	3,549	979	3,549	0
5541000 - Registration Fees	300	9,050	9,050	300	5,250	-3,800
5550000 - Training	43,001	116,000	141,500	34,050	128,000	12,000

**DEPARTMENT SUMMARY – INFORMATION TECHNOLOGY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$4,459,507</b>	<b>\$5,557,952</b>	<b>\$5,735,052</b>	<b>\$4,023,823</b>	<b>\$6,101,251</b>	<b>\$543,299</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	6,221	10,000	30,000	0	10,000	0
5630000 - Improv Other Than Bldgs	0	0	51,490	20,359	0	0
5640000 - Machinery & Equipment	54,726	44,500	44,500	15,895	44,500	0
5640020 - Computer Hardware, Capital	677,620	741,429	806,429	599,681	843,579	102,150
5680010 - Computer Software, Capital	46,920	450,000	429,240	4,739	450,000	0
<b>Capital Outlay:</b>	<b>\$785,486</b>	<b>\$1,245,929</b>	<b>\$1,361,659</b>	<b>\$640,674</b>	<b>\$1,348,079</b>	<b>\$102,150</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,557,435</b>	<b>\$11,369,311</b>	<b>\$11,662,141</b>	<b>\$7,846,113</b>	<b>\$12,130,565</b>	<b>\$761,254</b>

## DEPARTMENT SUMMARY – OC BUILDING

### TRENDS & ISSUES

The purpose of this cost center is to capture the revenue and costs related to the OC Building, a Class A Office Building located within NeoCity.

Operating Expenses increased due to adjustments to Property & Liability Insurances, and increases in Professional Services for Environmental professional services to support the Osprey Nest monitoring, Repairs and Maintenance for Lawn Maintenance, Fire Alarm PM & Repairs, Bi-Directional Amplification Inspections, Elevator PM & Repairs cost, HVAC PM & Repairs for new contract rate, Window/Pressure Washing for increased level of service, and Routine Maintenance based on cost trends. This increase was partially offset by decreased to Utility Services based on FY20 trends.

The FY21 budget reflects a full year of operating cost and is an increase of \$288,376 when compared to FY20 Adopted.

### REVENUES

Revenues are budgeted to capture the lease revenues received from tenants in the OC Building.

## DEPARTMENT SUMMARY – OC BUILDING

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	31,725	10,000	10,000
5340000 - Other Contractual Services	6,878	146,100	10,000	37,991	146,410	310
5430000 - Utility Services	21,799	282,200	418,300	104,961	226,200	-56,000
5450000 - Insurance	0	0	0	0	40,056	40,056
5460000 - Repair & Maintenance Svcs	4,283	202,480	403,960	25,262	496,490	294,010
5511000 - Office Supplies	38	0	0	0	0	0
5520000 - Operating Supplies	111	1,000	-200,480	11,404	1,000	0
<b>Operating Expenses:</b>	<b>\$33,108</b>	<b>\$631,780</b>	<b>\$631,780</b>	<b>\$211,342</b>	<b>\$920,156</b>	<b>\$288,376</b>
<b>Transfers Out:</b>						
5910246 - Tran Out Fund 246	0	641,334	641,334	320,667	641,334	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$641,334</b>	<b>\$641,334</b>	<b>\$320,667</b>	<b>\$641,334</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$33,108</b>	<b>\$1,273,114</b>	<b>\$1,273,114</b>	<b>\$532,009</b>	<b>\$1,561,490</b>	<b>\$288,376</b>

## 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.

Personal Services supports 20.60 FTEs, which is a decrease of 1.60 FTEs from the FY20 Adopted Budget due to annual reevaluation of existing position appropriations. Personal Services decreased \$185,594 due to the above mentioned existing position reevaluation, which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY21; however, Health and Dental Insurances reflect a reduction due to the FTE changes noted above. Additionally, those costs as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$2,991 from the FY20 Adopted Budget due to adjustments to Property & Liability Insurances, and increase in Printing and Binding for check stock supplies which was partially offset by a reduction in Communications costs, Other Contractual Services for Armored Courier pick-ups, and overhead rates which will continue to fluctuate pending the finalization of Personal Services.

Overall, this budget reflects a decrease of \$182,603 from the FY20 Adopted Budget.

This Cost Center will have impacts as a result of Amendment 10, but is presented at this point in time in the budget process similar to FY20 for comparison sake. Any revisions necessary as result of Amendment 10 (cost center name, positions, operating, etc.), are being coordinated in conjunction with the Clerk of the Court and will be reflected in the Tentative Budget. Any reductions to this Cost Center will be offset by an increase in the Transfer Out to the Clerk of the Court.

### REVENUES

This office is supported by the General Fund.

**DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,054,336	1,388,827	1,388,827	910,313	1,256,995	-131,832
5120002 - Disaster Relief	3,887	0	0	551	0	0
5130001 - Vacancy Factor	0	-24,329	-24,329	0	-22,021	2,308
5140000 - Overtime	2,805	1,500	1,500	282	1,500	0
5140003 - Overtime- Disaster Relief	783	0	0	0	0	0
5150300 - Class C Meals	16	0	0	0	0	0
5160000 - Compensated Annual Leave	54,816	0	0	29,767	0	0
5160010 - Compensated Ann Leave Payoff	12,380	0	0	9,385	0	0
5160020 - Compensated Admin Leave	18,631	0	0	16,493	0	0
5170000 - Compensated Sick Leave	48,635	0	0	18,310	0	0
5170010 - Compensated Sick Leave Payoff	7,859	0	0	6,079	0	0
5210000 - Fica Taxes	86,667	106,365	106,365	71,882	96,273	-10,092
5220000 - Retirement Contributions	127,801	149,068	149,068	109,182	145,301	-3,767
5230000 - Health Insurance	257,051	334,650	334,650	213,471	292,704	-41,946
5231000 - Life Insurance	1,265	1,308	1,308	930	1,274	-34
5232000 - Dental Insurance	5,200	6,785	6,785	4,685	6,647	-138
5233000 - Lt Disability Insurance	1,844	2,292	2,292	1,503	2,016	-276
5233100 - St Disability Insurance	3,290	3,053	3,053	2,649	3,601	548
5240000 - Workers' Compensation	2,737	2,505	2,505	1,781	2,140	-365
5250000 - Unemployment Compensation	611	0	0	100	0	0
<b>Personal Services:</b>	<b>\$1,690,612</b>	<b>\$1,972,024</b>	<b>\$1,972,024</b>	<b>\$1,397,361</b>	<b>\$1,786,430</b>	<b>-\$185,594</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	74,263	67,675	67,675	39,607	67,376	-299
5400000 - Travel And Per Diem	180	400	400	93	400	0
5410000 - Communications	365	450	450	-10	0	-450
5420000 - Freight & Postage Services	6,140	7,400	7,400	4,400	7,400	0
5440000 - Rentals And Leases	3,359	3,700	3,700	2,239	3,600	-100
5450000 - Insurance	5,618	5,290	5,290	5,290	8,756	3,466
5460000 - Repair & Maintenance Svcs	340	340	340	340	340	0
5462000 - Rep & Maint-automotive	0	300	300	0	300	0
5470000 - Printing And Binding	4,357	3,285	3,285	2,292	4,558	1,273
5490000 - Oth Current Chgs & Obligations	877	865	865	0	1,200	335
5490011 - Cash over/shorts	0	0	0	0	0	0
5490501 - OH-Workers' Compensation	8,284	5,705	5,705	5,705	5,294	-411
5490502 - OH-Property & Liability Insuranc	1,085	944	944	944	944	0
5490503 - OH-Dental Insurance	1,240	1,489	1,489	1,489	1,380	-109
5490504 - OH-Health Insurance	5,848	5,528	5,528	5,528	5,130	-398
5490505 - OH-Life/AD&D, STD, LTD	1,263	1,207	1,207	1,207	1,123	-84
5490509 - OH-Fleet Oversight	97	80	80	80	80	0
5490511 - OH-Fleet Fuel	180	450	450	450	450	0
5511000 - Office Supplies	6,071	8,000	8,000	6,311	8,000	0
5512000 - Office Equipment	356	0	0	0	0	0
5520000 - Operating Supplies	2,518	7,700	7,700	2,943	7,700	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	2,849	2,463	2,463	70	2,631	168
5541000 - Registration Fees	0	2,700	2,700	190	2,700	0
5550000 - Training	0	400	400	0	0	-400

**DEPARTMENT SUMMARY – OFFICE OF THE COMPTROLLER**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Operating Expenses:	\$125,290	\$126,571	\$126,571	\$79,169	\$129,562	\$2,991
<b>TOTAL EXPENDITURES:</b>	\$1,815,902	\$2,098,595	\$2,098,595	\$1,476,530	\$1,915,992	-\$182,603

## DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET

### TRENDS & ISSUES

The Office of Management and Budget is responsible for creating and presenting the annual budget and the Five-Year Capital Improvement Plan each year as well as ongoing monitoring of the annual budget and administration of budget adjustments (amendments, supplements and transfers).

Personal Services supports 9.60 FTEs which is an increase of 2.45 FTEs from the FY20 Adopted Budget due to the annual reevaluation of existing position appropriations. Personal Services increased \$314,850 due to the reevaluation of existing positions as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of the above mentioned position changes as well as rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$7,013 primarily due to adjustments to Property & Liability Insurances, and overhead rates which will continue to fluctuate pending the finalization of Personal Services. This increase was partially offset by a decrease in Travel & Per Diem and Registration Fees.

Overall, this Office increased \$321,863 over the FY20 Adopted Budget due to reallocation of existing positions.

### REVENUES

This department is funded by the General Fund.



**DEPARTMENT SUMMARY – OFFICE OF MANAGEMENT & BUDGET**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	383,130	519,881	519,881	376,134	726,160	206,279
5130001 - Vacancy Factor	0	-9,098	-9,098	0	-12,707	-3,609
5140000 - Overtime	4	0	0	0	0	0
5160000 - Compensated Annual Leave	14,987	0	0	12,686	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,901	0	0
5160020 - Compensated Admin Leave	5,951	0	0	5,387	0	0
5170000 - Compensated Sick Leave	9,289	0	0	9,043	0	0
5210000 - Fica Taxes	30,483	39,773	39,773	29,373	55,551	15,778
5220000 - Retirement Contributions	49,691	59,126	59,126	46,978	105,924	46,798
5230000 - Health Insurance	57,379	108,822	108,822	72,202	155,562	46,740
5231000 - Life Insurance	407	487	487	380	738	251
5232000 - Dental Insurance	973	1,733	1,733	1,237	2,766	1,033
5233000 - Lt Disability Insurance	592	858	858	610	1,163	305
5233100 - St Disability Insurance	1,044	1,142	1,142	1,081	2,058	916
5240000 - Workers' Compensation	970	998	998	772	1,357	359
<b>Personal Services:</b>	<b>\$554,902</b>	<b>\$723,722</b>	<b>\$723,722</b>	<b>\$557,785</b>	<b>\$1,038,572</b>	<b>\$314,850</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	0	1,200	1,200	0	0	-1,200
5420000 - Freight & Postage Services	3	121	121	7	121	0
5440000 - Rentals And Leases	0	1,120	1,120	1,085	1,120	0
5450000 - Insurance	2,146	2,379	2,379	2,379	9,741	7,362
5460000 - Repair & Maintenance Svcs	483	700	700	796	700	0
5470000 - Printing And Binding	53	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	3,338	3,500	3,500	1,816	3,500	0
5490501 - OH-Workers' Compensation	2,487	1,839	1,839	1,839	2,468	629
5490502 - OH-Property & Liability Insuranc	414	425	425	425	425	0
5490503 - OH-Dental Insurance	372	480	480	480	644	164
5490504 - OH-Health Insurance	1,756	1,779	1,779	1,779	2,390	611
5490505 - OH-Life/AD&D, STD, LTD	379	372	372	372	499	127
5511000 - Office Supplies	2,496	2,500	2,500	537	2,500	0
5520000 - Operating Supplies	0	0	0	569	0	0
5520010 - Computer Software	2,392	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	820	1,090	1,090	305	1,090	0
5541000 - Registration Fees	195	680	680	0	0	-680
5550000 - Training	325	2,000	2,000	85	2,000	0
<b>Operating Expenses:</b>	<b>\$17,658</b>	<b>\$20,185</b>	<b>\$20,185</b>	<b>\$12,474</b>	<b>\$27,198</b>	<b>\$7,013</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$572,560</b>	<b>\$743,907</b>	<b>\$743,907</b>	<b>\$570,259</b>	<b>\$1,065,770</b>	<b>\$321,863</b>

**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.

Grants & Aids remains unchanged from the FY20 Adopted Budget.

Transfers Out supports funding for debt services, road resurfacing, transportation, as well as funding for the East 192 CRA for community redevelopment purposes and the West 192 Development Authority. In addition, funding is provided for the intergovernmental radio system and fire subsidies.

Operating Reserve levels are established per Policy. Reserves for Contingency allocates funding for the required HCRA obligation and mobility fee credits for eligible affordable housing projects. Reserves for Capital decreased for FY21 as funds reserved for an identified Jail project in the current year is included in the FY 21 Capital Improvement Plan, as well as funds helped offsets increased debt service cost for capital projects; Additionally, reserves include funds specified for the Roadway Bank.

Reserves Assigned decreased to reflect the remaining funds yet to be reimbursed by FEMA due to Hurricane Irma expenses, and includes requested reserves submitted by the Supervisor of Elections as a part of their FY21 budget request. Reserves for Debt is associated with a prior year lease agreement for vehicles and tools. Stability provides funding for fluctuations in revenues and remains at the same level as FY20.

**REVENUES**

This cost center is supported by the General Fund.

**DEPARTMENT SUMMARY - OTHER GOVERNMENT SUPPORT SERVICES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	284,137	250,000	350,667	168,491	250,000	0
<b>Grants and Aids:</b>	<b>\$284,137</b>	<b>\$250,000</b>	<b>\$350,667</b>	<b>\$168,491</b>	<b>\$250,000</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910010 - Transfers Out to DAT	9,920,599	12,618,266	12,618,266	9,463,700	17,123,313	4,505,047
5910102 - Tran Out-transportation Trust	0	0	1,523,170	761,585	0	0
5910130 - Tran Out-Court Tech Fund	133,529	219,334	219,334	164,501	113,943	-105,391
5910134 - Tran Out - Fire	4,044,781	4,171,447	4,413,787	4,413,786	4,786,055	614,608
5910149 - Tran Out E192	450,058	568,385	568,385	568,385	729,589	161,204
5910150 - Tran Out W192	5,464,083	6,115,822	6,115,822	6,115,822	4,219,261	-1,896,561
5910152 - Tran Out	53,708	0	0	0	0	0
5910153 - Tran Out MSBU	8,426	0	0	0	0	0
5910154 - Tran Out-constitutional Gas Tx	1,479,083	5,290,953	5,290,953	3,968,215	8,939,359	3,648,406
5910158 - Tran Out-intergov Radio Comm	333,411	621,431	621,431	466,073	419,601	-201,830
5910189 - Tran Out - 2nd LOFT	0	0	0	0	2,267,240	2,267,240
5910211 - Tran Out Sales Tax Rev 2015A	3,333,927	3,354,609	3,354,609	1,677,305	3,368,016	13,407
5910236 - Tran Out Debt Svc	774,447	4,039,493	0	0	0	-4,039,493
5910242 - Transfers Out Fund 242	0	1,318,789	1,318,789	659,395	2,635,970	1,317,181
5910245 - Tran Out Sales Tax Rev Ref Bonc	4,016,127	4,016,142	4,016,142	2,008,071	4,015,752	-390
5910246 - Tran Out Fund 246	1,468,832	841,500	841,500	420,750	839,918	-1,582
5910249 - Tran Out-Fund 249	0	0	2,270,925	1,135,463	3,702,506	3,702,506
5910315 - Tran Out-General Capital Outlay	4,012,000	5,000,000	34,091,629	18,295,815	0	-5,000,000
5910502 - Tran Out - Prop & Casualty	0	0	3,356,752	1,678,376	0	0
5910511 - Tran Out Fleet Fuel F511	77,280	26,880	26,880	20,160	20,440	-6,440
<b>Transfers Out:</b>	<b>\$35,570,291</b>	<b>\$48,203,051</b>	<b>\$80,648,374</b>	<b>\$51,817,399</b>	<b>\$53,180,963</b>	<b>\$4,977,912</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	45,176,421	45,176,421	0	47,516,276	2,339,855
5990020 - Reserve For Contingency	0	14,961,424	8,885,835	0	14,139,696	-821,728
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$60,137,845</b>	<b>\$54,062,256</b>	<b>\$0</b>	<b>\$61,655,972</b>	<b>\$1,518,127</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	4,713,743	4,713,743	0	0	-4,713,743
5990041 - Res For Capital - Designated	0	5,400,000	5,400,000	0	1,795,758	-3,604,242
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$10,113,743</b>	<b>\$10,113,743</b>	<b>\$0</b>	<b>\$1,795,758</b>	<b>-\$8,317,985</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	3,898,107	3,898,107	0	1,734,625	-2,163,482
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$3,898,107</b>	<b>\$3,898,107</b>	<b>\$0</b>	<b>\$1,734,625</b>	<b>-\$2,163,482</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,326,332	1,326,332	0	1,326,332	0
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,326,332</b>	<b>\$1,326,332</b>	<b>\$0</b>	<b>\$1,326,332</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$35,854,428</b>	<b>\$123,929,078</b>	<b>\$150,399,479</b>	<b>\$51,985,890</b>	<b>\$119,943,650</b>	<b>-\$3,985,428</b>

## 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.

Personal Services supports 14.05 FTEs, which is a decrease of .10 FTEs from the FY20 Adopted Budget due to annual reevaluation of position appropriations. Personal Services increased \$1,332 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- The increase was partially offset by a reduction in Regular Salaries and Wages due to the annual reevaluation of position appropriations

Operating Expenditures increased \$1,702 from the FY20 Adopted Budget mainly due to adjustments for Property and Liability insurances which was partially offset by a reduction in Office Equipment.

Overall, this budget increased \$3,034 over FY20 Adopted Budget.

This Department will also be impacted due to changes from Amendment 10 which will be made for the Tentative Budget.

### REVENUES

This office is supported by the General Fund.

**DEPARTMENT SUMMARY – PROCUREMENT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	794,429	940,291	940,291	615,398	924,919	-15,372
5120002 - Disaster Relief	1,987	0	0	0	0	0
5130001 - Vacancy Factor	0	-16,456	-16,456	0	-16,187	269
5150300 - Class C Meals	17	0	0	0	0	0
5160000 - Compensated Annual Leave	50,534	0	0	39,501	0	0
5160010 - Compensated Ann Leave Payoff	3,663	0	0	0	0	0
5160020 - Compensated Admin Leave	7,401	0	0	9,613	0	0
5170000 - Compensated Sick Leave	27,018	0	0	16,113	0	0
5210000 - Fica Taxes	65,238	71,935	71,935	50,055	70,756	-1,179
5220000 - Retirement Contributions	102,875	109,152	109,152	81,345	120,586	11,434
5230000 - Health Insurance	138,344	159,864	159,864	115,025	165,388	5,524
5231000 - Life Insurance	965	884	884	675	938	54
5232000 - Dental Insurance	3,666	4,090	4,090	2,991	4,280	190
5233000 - Lt Disability Insurance	1,405	1,552	1,552	1,091	1,481	-71
5233100 - St Disability Insurance	2,516	2,064	2,064	1,951	2,667	603
5240000 - Workers' Compensation	2,016	1,693	1,693	1,224	1,573	-120
<b>Personal Services:</b>	<b>\$1,202,074</b>	<b>\$1,275,069</b>	<b>\$1,275,069</b>	<b>\$934,980</b>	<b>\$1,276,401</b>	<b>\$1,332</b>
<b>Operating Expenses:</b>						
5400000 - Travel And Per Diem	2,770	1,500	1,500	292	1,500	0
5420000 - Freight & Postage Services	1,868	1,800	1,800	1,364	1,800	0
5440000 - Rentals And Leases	5,744	5,500	5,500	2,129	5,500	0
5450000 - Insurance	3,290	2,963	2,963	2,963	5,228	2,265
5470000 - Printing And Binding	951	2,000	2,000	1,415	2,000	0
5490000 - Oth Current Chgs & Obligations	7,025	6,000	6,000	6,106	6,000	0
5490501 - OH-Workers' Compensation	5,292	3,637	3,637	3,637	3,611	-26
5490502 - OH-Property & Liability Insuranc	635	529	529	529	529	0
5490503 - OH-Dental Insurance	792	948	948	948	941	-7
5490504 - OH-Health Insurance	3,736	3,523	3,523	3,523	3,498	-25
5490505 - OH-Life/AD&D, STD, LTD	807	788	788	788	783	-5
5511000 - Office Supplies	5,635	3,000	3,000	2,316	3,500	500
5512000 - Office Equipment	0	1,000	1,000	260	0	-1,000
5520000 - Operating Supplies	169	1,500	1,500	1,102	1,500	0
5540000 - Books,pubs,subs & Membership	2,032	3,000	3,000	2,490	3,000	0
5541000 - Registration Fees	3,160	2,000	2,000	3,454	2,000	0
5550000 - Training	1,149	5,000	5,000	0	5,000	0
<b>Operating Expenses:</b>	<b>\$45,054</b>	<b>\$44,688</b>	<b>\$44,688</b>	<b>\$33,316</b>	<b>\$46,390</b>	<b>\$1,702</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,247,129</b>	<b>\$1,319,757</b>	<b>\$1,319,757</b>	<b>\$968,296</b>	<b>\$1,322,791</b>	<b>\$3,034</b>

## 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 FY20 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**DEPARTMENT SUMMARY – PUBLIC DEFENDER**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	6,537	2,000	2,000	4,040	2,000	0
5490000 - Oth Current Chgs & Obligations	261	1,000	1,000	724	1,000	0
5520000 - Operating Supplies	132	4,000	4,000	0	4,000	0
<b>Operating Expenses:</b>	<b>\$6,929</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$4,764</b>	<b>\$7,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$6,929</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$4,764</b>	<b>\$7,000</b>	<b>\$0</b>

## DEPARTMENT SUMMARY – PUBLIC WORKS

### TRENDS & ISSUES

The General Fund directly supports several areas of the Public Works department including Lakes Management (1417), Mosquito Control (1418), Public Works Projects (4100), Construction Management (4123), Facilities Management (4125), Mowing (4158), Small Engine Repair (4136), Hoagland Industrial Park (4129), and Fleet Vehicles/Equipment (4144).

Overall, this Department's budget increased \$4,198,038 from the FY20 Adopted Budget as detailed below.

A total of 75.10 FTEs are allocated to the Public Works Department in the General Fund which is an increase of 1.85 FTEs from the FY20 Adopted Budget as a result of adjusting the allocation of two shared positions with Transportation, Real Estate Manager from .25 FTE to .75 FTE, and Accounting Specialist from .25 FTE to .75 FTE; adjusting the allocation of a shared position with Fund 102, Right of Way Technician from 0.00 FTE to .35 FTE; as well as the reallocation of the Chief Facilities Engineer from the Osceola Heritage Park in Fund 102, which were partially offset by the decrease of .50 FTE for the Project Accountant as it is no longer funded in the Construction Management Budget. Overall, Personal Services increased \$363,492 primarily due to the addition of the FTEs mentioned above as well as the following:

- Mid-year staffing adjustments
- Worker's Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Facilities Maintenance (4125) supports expenditures needed to provide general repair, maintenance and cleaning services for all County buildings. The total request for FY21 is \$13,629,219 which is an increase of \$150,769 from the FY20 Adopted Budget. Overall, the changes from FY20 are a result of increased costs in Property and Liability insurances, Repair & Maintenance due to additional maintenance projects along with Fire Alarm PM & Repairs Bi-Directional Amplification Inspections, and HVAC PM & Repairs new contract rate, and repairs due to replacement of HVAC units based on jail space study; as well as increases to Professional Services for an energy efficiency audit and design in addition to the replacement of obsolete HVAC controls and equipment, which were partially offset by a decrease in Capital Outlay requests.

The Mowing Unit (4158) was established to centralize contract management for mowing. The total request for FY21 is \$5,036,360 and reflects an increase of \$1,080,714 from the FY20 Adopted Budget largely due to higher contractual costs for mowing services as well as new mowing locations being added for FY21.

The Small Engine Repair (4136) office is responsible for repairing all extraction tools for Fire/Rescue and all small equipment for Road & Bridge and Parks. The total request for FY21 is \$165,249 which is a decrease of \$4,234 over the FY20 Adopted Budget.

Construction Management (4123) manages the vertical construction for Osceola County and oversees the design and construction of new County projects and renovations to ensure quality, timely and fiscally responsible delivery. The total request for FY21 is \$1,013,949 which is an increase of \$199,971 from the FY20 Adopted Budget mostly due to an increase in Professional Services costs associated with the Courthouse Square Space Study.



Lakes Management (1417) is responsible for the coordination with local, state and federal agencies in the management of the County's lakes and waterways. The total request for FY21 is \$496,927 which reflects an overall increase of \$88,225 from the FY20 Adopted Budget primarily due to the Overstreet Landing Boat Ramp Safety Repairs.

Mosquito Control (1418) is responsible for the inspection and treatment of immature mosquitoes (larviciding), trapping, identification (surveillance), control of adult mosquitoes by ground or aerial treatment (adulticiding), and site inspection for customer service requests. Mosquito Control is committed to protecting the public health of residents and visitors through the implementation of environmentally sound practices, utilizing an integrated pest management approach to control mosquitoes throughout Osceola County. The total FY21 request is \$1,258,982 which is a decrease of \$402,833 due to ongoing projects not being included at this time; these will be funded by Fund Balance and will be included later on in the budget process in order to have as accurate of estimates as possible.

The Hoagland Industrial Park (4129) office was established to track costs for Hoagland Industrial Park operations. This property was acquired as a part of the right-of-way acquisition for the Hoagland Boulevard project. The total FY21 request is \$341,940 which is an increase of \$111,912 from the FY20 Adopted Budget due to an estimated balance from the prior year.

The Fleet Vehicles/Equipment (4144) office is being established beginning in FY21 to centralize the purchasing and tracking of countywide fleet assets. The total FY21 request is \$214,600.

## **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.

**DEPARTMENT SUMMARY - PUBLIC WORKS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	3,020,712	3,672,506	3,672,506	2,345,102	3,777,192	104,686
5120002 - Disaster Relief	29,884	0	0	67,774	0	0
5130000 - Other Salaries & Wages	43,298	0	0	40,420	0	0
5130001 - Vacancy Factor	0	-65,637	-65,637	0	-68,274	-2,637
5140000 - Overtime	96,798	78,100	78,100	74,177	124,000	45,900
5140003 - Overtime- Disaster Relief	15,305	0	0	9,711	0	0
5160000 - Compensated Annual Leave	195,913	0	0	133,950	0	0
5160010 - Compensated Ann Leave Payoff	23,222	0	0	166	0	0
5160020 - Compensated Admin Leave	19,930	0	0	13,160	0	0
5170000 - Compensated Sick Leave	118,832	0	0	92,012	0	0
5170010 - Compensated Sick Leave Payoff	31,572	0	0	0	0	0
5210000 - Fica Taxes	262,995	286,916	286,916	203,632	298,445	11,529
5220000 - Retirement Contributions	333,479	353,353	353,353	270,580	440,538	87,185
5230000 - Health Insurance	711,717	866,349	866,349	603,776	985,144	118,795
5231000 - Life Insurance	3,594	3,527	3,527	2,584	3,970	443
5232000 - Dental Insurance	17,848	20,985	20,985	15,068	23,031	2,046
5233000 - Lt Disability Insurance	5,223	6,190	6,190	4,166	6,249	59
5233100 - St Disability Insurance	9,364	8,253	8,253	7,447	11,160	2,907
5240000 - Workers' Compensation	147,926	137,626	137,626	98,282	130,205	-7,421
<b>Personal Services:</b>	<b>\$5,087,611</b>	<b>\$5,368,168</b>	<b>\$5,368,168</b>	<b>\$3,982,008</b>	<b>\$5,731,660</b>	<b>\$363,492</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	115,112	221,000	769,546	440,755	588,500	367,500
5314000 - Medical Svcs	0	200	200	0	1,400	1,200
5340000 - Other Contractual Services	3,858,031	4,510,551	4,557,551	2,631,017	4,707,521	196,970
5340013 - Other Contractual - NM	0	0	0	0	940,673	940,673
5349999 - Oth Svcs - Contra	-73,957	-74,951	-74,951	-55,468	-73,957	994
5400000 - Travel And Per Diem	4,212	5,520	5,520	880	6,205	685
5410000 - Communications	43,084	50,500	50,500	33,257	67,219	16,719
5420000 - Freight & Postage Services	282	715	715	314	915	200
5430000 - Utility Services	2,952,785	3,230,548	3,230,548	1,872,484	3,231,231	683
5430005 - Utility Services - NM	0	0	0	0	12,900	12,900
5440000 - Rentals And Leases	117,086	74,880	74,880	25,061	89,760	14,880
5450000 - Insurance	251,498	263,032	263,032	263,032	187,093	-75,939
5450004 - Insurance-NM	0	0	0	0	153,792	153,792
5460000 - Repair & Maintenance Svcs	3,584,689	4,147,510	4,176,170	1,927,768	4,866,210	718,700
5460008 - R&M Parking re-paving	31,382	75,000	75,000	55,132	80,800	5,800
5462000 - Rep & Maint-automotive	52,008	57,590	57,590	41,464	58,790	1,200
5470000 - Printing And Binding	9,352	6,975	16,975	6,674	12,550	5,575
5490000 - Oth Current Chgs & Obligations	10,534	563,147	600,368	5,777	631,321	68,174
5490090 - Property Taxes	66	0	0	72	0	0
5490501 - OH-Workers' Compensation	26,834	18,826	18,826	18,826	19,302	476
5490502 - OH-Property & Liability Insuranc	42,241	12,073	12,073	12,073	12,073	0
5490503 - OH-Dental Insurance	4,016	4,883	4,883	4,883	5,030	147
5490504 - OH-Health Insurance	18,944	18,153	18,153	18,153	18,701	548
5490505 - OH-Life/AD&D, STD, LTD	4,920	4,669	4,669	4,669	4,765	96
5490509 - OH-Fleet Oversight	4,850	5,600	5,600	5,600	5,600	0
5490511 - OH-Fleet Fuel	9,000	31,500	31,500	31,500	31,500	0
5511000 - Office Supplies	12,726	12,400	12,400	13,830	13,400	1,000

**DEPARTMENT SUMMARY - PUBLIC WORKS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5512000 - Office Equipment	1,577	2,370	2,370	5,330	5,000	2,630
5520000 - Operating Supplies	85,836	61,462	82,962	38,679	63,780	2,318
5520010 - Computer Software	11,888	0	0	0	0	0
5520020 - Computer Hardware, Non-Capit	4,351	310	310	0	0	-310
5521000 - Gas & Oil	183,416	239,827	239,827	92,522	239,867	40
5522000 - Chemicals	165,051	32,481	37,337	19,787	122,899	90,418
5524500 - Cleaning Supplies	4,249	7,000	7,000	4,498	7,250	250
5525000 - Tools	6,614	10,250	10,250	9,293	10,050	-200
5525500 - Allowance	292	0	0	0	0	0
5528000 - Medicine	357	375	375	22	375	0
5540000 - Books,pubs,subs & Membership	30,805	14,355	29,355	15,419	17,555	3,200
5541000 - Registration Fees	0	2,000	2,000	0	2,000	0
5550000 - Training	2,951	4,386	4,386	1,250	4,896	510
<b>Operating Expenses:</b>	<b>\$11,577,083</b>	<b>\$13,615,137</b>	<b>\$14,327,920</b>	<b>\$7,544,553</b>	<b>\$16,146,966</b>	<b>\$2,531,829</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	103,190	1,053,600	1,045,809	471,138	0	-1,053,600
5640000 - Machinery & Equipment	138,132	105,000	138,640	60,348	136,300	31,300
5640020 - Computer Hardware, Capital	7,256	1,200	1,200	0	0	-1,200
5640100 - Vehicles	0	74,997	99,996	48,245	0	-74,997
5650000 - Construction In Progress	469,322	2,132,440	2,637,528	28,678	4,533,654	2,401,214
<b>Capital Outlay:</b>	<b>\$717,900</b>	<b>\$3,367,237</b>	<b>\$3,923,173</b>	<b>\$608,409</b>	<b>\$4,669,954</b>	<b>\$1,302,717</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	0	28,000	28,000	0	0
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$28,000</b>	<b>\$28,000</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,382,594</b>	<b>\$22,350,542</b>	<b>\$23,647,261</b>	<b>\$12,162,970</b>	<b>\$26,548,580</b>	<b>\$4,198,038</b>

## DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS

### TRENDS & ISSUES

The Special Assessments office provides for the administration of the County's Municipal Service Taxing Units (MSTU) and Municipal Service Benefit Units (MSBU) as well as District Clerk services for the Common Facilities Districts.

Personal Services supports 6.80 FTEs which is a decrease of 1.15 FTEs from the FY20 Adopted Budget due to the annual reevaluation of existing position appropriations. Personal Services decreased \$132,728 due to the reevaluation of position appropriations which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances decreased as a result of the above mentioned position changes however, rates were increased for FY21 which partially offset these decreases. These costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.

Operating Expenditures decreased \$5,036 due to adjustments to Property & Liability Insurances and overhead rates which will continue to fluctuate pending finalization of Personal Services.

Capital Outlay is not requested for FY21.

Overall, this Office decreased \$162,763 from the FY20 Adopted Budget.

### 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.

**DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	328,179	471,757	471,757	278,739	386,129	-85,628
5130001 - Vacancy Factor	0	-8,275	-8,275	0	-6,775	1,500
5140000 - Overtime	5	1,000	1,000	382	1,000	0
5160000 - Compensated Annual Leave	19,333	0	0	10,888	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	13,281	0	0
5160020 - Compensated Admin Leave	3,948	0	0	1,805	0	0
5170000 - Compensated Sick Leave	9,792	0	0	7,603	0	0
5210000 - Fica Taxes	26,249	36,167	36,167	22,572	29,616	-6,551
5220000 - Retirement Contributions	38,026	48,646	48,646	33,069	43,173	-5,473
5230000 - Health Insurance	80,099	122,612	122,612	68,442	86,781	-35,831
5231000 - Life Insurance	392	446	446	287	393	-53
5232000 - Dental Insurance	1,581	2,269	2,269	1,240	1,634	-635
5233000 - Lt Disability Insurance	569	779	779	464	620	-159
5233100 - St Disability Insurance	1,023	1,037	1,037	834	1,098	61
5240000 - Workers' Compensation	2,992	4,097	4,097	2,801	4,138	41
5250000 - Unemployment Compensation	413	0	0	0	0	0
<b>Personal Services:</b>	<b>\$512,601</b>	<b>\$680,535</b>	<b>\$680,535</b>	<b>\$442,407</b>	<b>\$547,807</b>	<b>-\$132,728</b>
<b>Operating Expenses:</b>						
5410000 - Communications	667	1,308	1,308	865	3,076	1,768
5420000 - Freight & Postage Services	1,087	1,000	1,000	192	1,000	0
5440000 - Rentals And Leases	0	1,120	1,120	306	1,120	0
5450000 - Insurance	1,420	6,207	6,207	6,207	1,889	-4,318
5460000 - Repair & Maintenance Svcs	294	5,700	5,700	1,172	4,200	-1,500
5462000 - Rep & Maint-automotive	1,096	1,500	1,500	2,078	2,100	600
5470000 - Printing And Binding	188	200	200	382	185	-15
5490000 - Oth Current Chgs & Obligations	4,745	6,500	6,500	2,500	6,000	-500
5490011 - Cash over/shorts	1	0	0	0	0	0
5490501 - OH-Workers' Compensation	2,413	2,042	2,042	2,042	1,748	-294
5490502 - OH-Property & Liability Insuranc	274	1,108	1,108	1,108	1,108	0
5490503 - OH-Dental Insurance	361	531	531	531	455	-76
5490504 - OH-Health Insurance	1,703	1,980	1,980	1,980	1,693	-287
5490505 - OH-Life/AD&D, STD, LTD	368	466	466	466	406	-60
5490509 - OH-Fleet Oversight	194	240	240	240	240	0
5490511 - OH-Fleet Fuel	360	1,350	1,350	1,350	1,350	0
5511000 - Office Supplies	260	1,630	1,630	245	1,500	-130
5520000 - Operating Supplies	332	1,490	1,490	840	3,110	1,620
5520020 - Computer Hardware, Non-Capit.	0	1,744	1,744	0	0	-1,744
5521000 - Gas & Oil	5,209	9,000	9,000	3,226	9,000	0
5540000 - Books,pubs,subs & Membership	0	0	0	110	0	0
5541000 - Registration Fees	0	100	100	0	0	-100
5550000 - Training	0	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$20,971</b>	<b>\$46,216</b>	<b>\$46,216</b>	<b>\$25,840</b>	<b>\$41,180</b>	<b>-\$5,036</b>
<b>Capital Outlay:</b>						
5640100 - Vehicles	0	24,999	24,999	24,803	0	-24,999
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$24,999</b>	<b>\$24,999</b>	<b>\$24,803</b>	<b>\$0</b>	<b>-\$24,999</b>

**DEPARTMENT SUMMARY – SPECIAL ASSESSMENTS**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$533,573</b>	<b>\$751,750</b>	<b>\$751,750</b>	<b>\$493,050</b>	<b>\$588,987</b>	<b>-\$162,763</b>

## 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.

The budget reflects funding for communication services, which remains unchanged from the FY20 Adopted Budget.

### REVENUES

This department is supported by the General Fund.

**DEPARTMENT SUMMARY – STATE ATTORNEY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5410000 - Communications	4,630	8,000	8,000	2,556	8,000	0
<b>Operating Expenses:</b>	<b>\$4,630</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$2,556</b>	<b>\$8,000</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,630</b>	<b>\$8,000</b>	<b>\$8,000</b>	<b>\$2,556</b>	<b>\$8,000</b>	<b>\$0</b>



## 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.

### REVENUES

Revenues for FY21 include Traffic Court Cost Fees and Fund Balance.

**DEPARTMENT SUMMARY - TRAFFIC EDUCATION**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490000 - Oth Current Chgs & Obligations	198,935	252,901	290,487	63,899	327,760	74,859
<b>Operating Expenses:</b>	<b>\$198,935</b>	<b>\$252,901</b>	<b>\$290,487</b>	<b>\$63,899</b>	<b>\$327,760</b>	<b>\$74,859</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$198,935</b>	<b>\$252,901</b>	<b>\$290,487</b>	<b>\$63,899</b>	<b>\$327,760</b>	<b>\$74,859</b>

## DEPARTMENT SUMMARY – TRANSPORTATION & TRANSIT

### TRENDS & ISSUES

The Transportation and Transit Department in the General Fund consists of the Roadway Bank (1404), Transit Shelter (1408) and the Mobility Fee Coordination (1405).

The Roadway Bank cost center (1404) was established in FY2014. The purpose of the Roadway Bank is to receive proportionate fair share payments from developers wishing to pay for impacts to the roadway network when construction costs are prohibitive for the individual development or when required by the land development regulations. Funds are used to facilitate roadway construction to complete the adopted roadway networks in the County, consistent with the Comprehensive Plan and Land Development Code. The total request for FY21 is \$322,965 which is an increase of \$16,474 from the FY20 Adopted Budget.

Transit Shelter (1408) collects fees from developers who opted-out of building a shelter per development review requirements and instead provide funding for the County to construct. The total request for FY21 is \$111,380 which is unchanged from the FY20 Adopted Budget.

Mobility Fee Coordination (1405) administers and maintains various Impact Fees including fire, parks and schools. Total FY21 request for Mobility Fee Coordination is \$100,000 which are solely attributed to charges when payments are made by credit cards. This expense is offset by the convenience fee charged on credit card transactions.

### REVENUES

The General Fund directly supports both the Transit Shelter and Mobility Fee Coordination. Roadway Bank is supported by Other Permits & Fees, and Fund Balance.

**DEPARTMENT SUMMARY - TRANSPORTATION & TRANSIT**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	95,251	211,380	211,380	43,982	211,380	0
5490500 - Reimbursement Of Py Revenue	257	0	0	13	0	0
<b>Operating Expenses:</b>	<b>\$95,509</b>	<b>\$211,380</b>	<b>\$211,380</b>	<b>\$43,995</b>	<b>\$211,380</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	306,491	306,491	0	322,965	16,474
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$306,491</b>	<b>\$306,491</b>	<b>\$0</b>	<b>\$322,965</b>	<b>\$16,474</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$95,509</b>	<b>\$517,871</b>	<b>\$517,871</b>	<b>\$43,995</b>	<b>\$534,345</b>	<b>\$16,474</b>

## 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. FY21 appropriations increased \$4,505,047 to support Transportation.

### REVENUES

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

## 010-DESIGNATED AD VALOREM TAX

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Transfers In	9,920,599	12,618,266	12,618,266	9,463,700	17,123,313	4,505,047
<b>Total</b>	<b>9,920,599</b>	<b>12,618,266</b>	<b>12,618,266</b>	<b>9,463,700</b>	<b>17,123,313</b>	<b>4,505,047</b>
<b>Expenditures</b>						
Transfers Out	9,920,599	12,618,266	12,618,266	9,463,700	17,123,313	4,505,047
<b>Total</b>	<b>9,920,599</b>	<b>12,618,266</b>	<b>12,618,266</b>	<b>9,463,700</b>	<b>17,123,313</b>	<b>4,505,047</b>

**010-DESIGNATED AD VALOREM TAX**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910102 - Tran Out-transportation Trust	9,920,599	12,618,266	12,618,266	9,463,700	17,123,313	4,505,047
<b>Transfers Out:</b>	<b>\$9,920,599</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$9,463,700</b>	<b>\$17,123,313</b>	<b>\$4,505,047</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,920,599</b>	<b>\$12,618,266</b>	<b>\$12,618,266</b>	<b>\$9,463,700</b>	<b>\$17,123,313</b>	<b>\$4,505,047</b>

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## FUND 101 – TDT RIDA TAX BOND 2012 PROJECT

### TRENDS & ISSUES

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

### REVENUES

The primary revenue source is Fund Balance.

## 101-TDT RIDA TAX BOND 2012 PROJECT

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1,905	0	0	753	0	0
Fund Balance	0	7,736,154	7,737,107	0	7,394,403	-341,751
<b>Total</b>	<b>1,905</b>	<b>7,736,154</b>	<b>7,737,107</b>	<b>753</b>	<b>7,394,403</b>	<b>-341,751</b>
<b>Expenditures</b>						
Operating Expenses	343,049	343,049	343,049	257,287	343,049	0
Reserves - Restricted	0	7,393,105	7,394,058	0	7,051,354	-341,751
<b>Total</b>	<b>343,049</b>	<b>7,736,154</b>	<b>7,737,107</b>	<b>257,287</b>	<b>7,394,403</b>	<b>-341,751</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5440005 - Rent (Amort)	343,049	343,049	343,049	257,287	343,049	0
<b>Operating Expenses:</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$343,049</b>	<b>\$257,287</b>	<b>\$343,049</b>	<b>\$0</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	7,393,105	7,394,058	0	7,051,354	-341,751
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$7,393,105</b>	<b>\$7,394,058</b>	<b>\$0</b>	<b>\$7,051,354</b>	<b>-\$341,751</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$343,049</b>	<b>\$7,736,154</b>	<b>\$7,737,107</b>	<b>\$257,287</b>	<b>\$7,394,403</b>	<b>-\$341,751</b>

## FUND 102 – TRANSPORTATION TRUST FUND

### TRENDS & ISSUES

The Transportation Trust Fund includes revenues and appropriations for transportation-related expenditures such as engineering, construction or maintenance of roads, bridges, stormwater, and the purchase of right-of-way. Two departments comprise this fund – Public Works and Transportation & Transit.

Personal Services support 164.25 FTEs, which is an increase of 0.15 FTEs due to the annual reevaluation of position appropriations.

Overall, Personal Services increased \$221,132 primarily due to the above as well as the following:

- Workers' Compensation was adjusted based on rates set by the State and Retirement Contributions will be updated once rates are released by the State.
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs as well as other ancillary accounts, Life Insurances and Short Term and Long Term Disability will be updated after Open Enrollment.

Operating Expenditures increased \$1,843,109 from the FY20 Adopted Budget primarily due to the Shingle Creek Basin Study which was added mid-year in FY20 and is being re-budgeted for FY21 as well as repairs and maintenance services and road materials and supplies based on anticipated needs for FY21.

Capital Outlay are limited and include requests for equipment and repairs at County facility - Yard 1, traffic engineering equipment and vehicle and equipment replacements.

Debt Service increased slightly which provides funding associated with Sunrail and lease payments for vehicles purchased in prior years.

Overall, the FY21 Recommended Budget reflects an increase of \$2,591,876 over the FY20 Adopted Budget.

### REVENUES

The Transportation Trust Fund includes funding from the 9<sup>th</sup> 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). Estimates are based on projections at this point in the process, which show significant reductions over FY20 Estimates and prior year actuals due to the economic impact of COVID-19. These revenues will be reviewed throughout the budget process and will be updated once the Department of Revenue releases its estimates and additional months of receipts are collected.

This Fund also receives a Transfer In from the General Fund (Designated Ad Valorem Tax) to support operations as well as funds from the Neighborhood MSBUs for structure maintenance of stormwater ponds. For FY21, the Transfer In from the General Fund is \$17,123,313 which is an increase of just over \$4.5M from FY20. Other sources of income are interest, City of Kissimmee payments for signal maintenance, miscellaneous revenues, engineering fees and Fund Balance.

**102-TRANSPORTATION TRUST FUND**

	<b>FY19 Actuals</b>	<b>FY20 Adopted Budget</b>	<b>FY20 Revised Budget</b>	<b>FY20 YTD</b>	<b>FY21 Recommended Budget</b>	<b>FY21 Recommended minus FY20 Adopted</b>
<b>Revenues</b>						
Other Taxes	9,065,375	9,249,298	9,249,298	4,938,025	8,936,466	-312,832
Permits, Fees & Special Assessments	331,956	313,959	313,959	173,997	242,790	-71,169
Intergovernmental Revenue	2,068,050	2,094,297	2,094,297	1,123,512	2,177,229	82,932
Charges For Services	519,965	194,003	194,003	291,302	558,026	364,023
Miscellaneous Revenues	275,188	39,920	39,920	109,891	83,971	44,051
Less 5% Statutory Reduction	0	-594,573	-594,573	0	-599,925	-5,352
Transfers In	10,955,597	12,638,646	14,161,816	10,240,570	17,143,989	4,505,343
Other Sources	90,000	158,836	158,836	158,836	35,000	-123,836
Fund Balance	0	2,886,071	6,121,895	0	994,787	-1,891,284
<b>Total</b>	<b>23,306,131</b>	<b>26,980,457</b>	<b>31,739,451</b>	<b>17,036,133</b>	<b>29,572,333</b>	<b>2,591,876</b>
<b>Expenditures</b>						
Personal Services	10,067,055	11,736,641	11,746,641	8,423,468	11,957,773	221,132
Operating Expenses	6,966,263	10,636,653	13,043,850	5,277,718	12,479,762	1,843,109
Capital Outlay	635,816	640,899	592,769	296,307	283,550	-357,349
Debt Service	1,371,150	1,395,821	1,395,821	1,380,673	1,411,033	15,212
Transfers Out	2,158,275	2,570,443	4,960,370	3,122,796	2,049,298	-521,145
Reserves - Debt	0	0	0	0	1,390,917	1,390,917
<b>Total</b>	<b>21,198,559</b>	<b>26,980,457</b>	<b>31,739,451</b>	<b>18,500,961</b>	<b>29,572,333</b>	<b>2,591,876</b>

**102-TRANSPORTATION TRUST FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	5,972,874	7,871,472	7,871,472	5,138,992	7,908,082	36,610
5120002 - Disaster Relief	60,508	0	0	19,013	0	0
5122000 - Car Allowance	3,150	3,150	3,150	2,363	3,150	0
5130001 - Vacancy Factor	0	-138,793	-138,793	0	-139,602	-809
5140000 - Overtime	72,565	59,006	69,006	39,544	69,006	10,000
5140003 - Overtime- Disaster Relief	23,791	0	0	2,198	0	0
5160000 - Compensated Annual Leave	345,912	0	0	243,194	0	0
5160010 - Compensated Ann Leave Payoff	61,169	0	0	30,856	0	0
5160020 - Compensated Admin Leave	45,856	0	0	40,939	0	0
5170000 - Compensated Sick Leave	218,463	0	0	175,680	0	0
5170010 - Compensated Sick Leave Payoff	47,885	0	0	22,725	0	0
5210000 - Fica Taxes	503,883	606,681	606,681	418,453	610,247	3,566
5220000 - Retirement Contributions	625,034	754,123	754,123	528,776	873,279	119,156
5230000 - Health Insurance	1,462,544	1,972,538	1,972,538	1,330,249	2,020,703	48,165
5231000 - Life Insurance	7,133	7,452	7,452	5,447	8,096	644
5232000 - Dental Insurance	37,191	46,542	46,542	33,335	50,096	3,554
5233000 - Lt Disability Insurance	10,344	13,085	13,085	8,790	12,772	-313
5233100 - St Disability Insurance	18,582	17,450	17,450	15,756	22,850	5,400
5240000 - Workers' Compensation	550,171	523,935	523,935	367,158	519,094	-4,841
<b>Personal Services:</b>	<b>\$10,067,055</b>	<b>\$11,736,641</b>	<b>\$11,746,641</b>	<b>\$8,423,468</b>	<b>\$11,957,773</b>	<b>\$221,132</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	1,273,529	4,183,255	6,067,738	1,434,690	5,106,537	923,282
5310006 - Legal Fees	0	0	0	708	0	0
5330000 - Court Reporter Svcs	2,090	0	0	0	0	0
5340000 - Other Contractual Services	575,099	977,080	977,080	490,997	1,147,346	170,266
5400000 - Travel And Per Diem	15,930	12,050	12,050	5,806	9,310	-2,740
5410000 - Communications	13,887	17,245	17,245	11,389	20,201	2,956
5420000 - Freight & Postage Services	1,351	4,100	4,100	851	4,100	0
5430000 - Utility Services	513,209	660,594	660,594	299,603	635,867	-24,727
5440000 - Rentals And Leases	19,340	21,036	20,917	20,039	32,221	11,185
5450000 - Insurance	328,542	400,159	400,159	400,159	617,552	217,393
5450502 - Insurance Claims - Prop & Casua	77,707	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	1,215,337	843,738	1,266,452	494,259	1,264,550	420,812
5462000 - Rep & Maint-automotive	833,793	809,200	809,200	518,951	815,200	6,000
5470000 - Printing And Binding	606	1,145	1,145	491	1,050	-95
5490000 - Oth Current Chgs & Obligations	855	3,000	3,000	1,979	2,500	-500
5490090 - Property Taxes	12,160	0	0	153	0	0
5490501 - OH-Workers' Compensation	55,949	41,915	41,915	41,915	42,210	295
5490502 - OH-Property & Liability Insuranc	63,411	71,429	71,429	71,429	71,429	0
5490503 - OH-Dental Insurance	8,380	10,929	10,929	10,929	11,006	77
5490504 - OH-Health Insurance	39,492	40,613	40,613	40,613	40,899	286
5490505 - OH-Life/AD&D, STD, LTD	8,754	8,741	8,741	8,741	8,801	60
5490509 - OH-Fleet Oversight	15,908	19,040	19,040	19,040	19,040	0
5490511 - OH-Fleet Fuel	29,520	107,100	107,100	107,100	107,100	0
5511000 - Office Supplies	14,079	14,191	14,191	11,879	15,615	1,424
5512000 - Office Equipment	3,516	4,243	4,243	23,122	1,600	-2,643
5520000 - Operating Supplies	25,050	44,343	44,462	27,398	52,045	7,702
5520010 - Computer Software	4,849	8,305	8,305	1,175	8,830	525

**102-TRANSPORTATION TRUST FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520020 - Computer Hardware, Non-Capit	6,145	12,388	12,388	2,441	11,000	-1,388
5521000 - Gas & Oil	461,972	537,705	537,705	282,822	533,361	-4,344
5521001 - Gas & Oil- Marketing	354	0	0	0	0	0
5522000 - Chemicals	39,540	40,000	40,000	23,482	40,000	0
5524000 - Oper Supp-miscellaneous	18,774	20,600	20,600	16,318	23,000	2,400
5525000 - Tools	18,273	41,973	41,973	23,206	31,135	-10,838
5530000 - Road Materials & Supplies	1,090,125	1,465,340	1,565,340	701,347	1,590,166	124,826
5540000 - Books,pubs,subs & Membership	159,822	168,765	168,765	164,734	173,799	5,034
5541000 - Registration Fees	10,592	16,875	16,875	7,025	19,251	2,376
5550000 - Training	8,323	29,556	29,556	12,926	23,041	-6,515
<b>Operating Expenses:</b>	<b>\$6,966,263</b>	<b>\$10,636,653</b>	<b>\$13,043,850</b>	<b>\$5,277,718</b>	<b>\$12,479,762</b>	<b>\$1,843,109</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	186,028	242,626	193,816	84,698	133,550	-109,076
5640020 - Computer Hardware, Capital	0	27,440	28,120	21,663	0	-27,440
5640100 - Vehicles	94,952	74,997	74,997	72,165	0	-74,997
5650000 - Construction In Progress	354,835	295,836	295,836	117,781	150,000	-145,836
<b>Capital Outlay:</b>	<b>\$635,816</b>	<b>\$640,899</b>	<b>\$592,769</b>	<b>\$296,307</b>	<b>\$283,550</b>	<b>-\$357,349</b>
<b>Debt Service:</b>						
5710000 - Principal	837,428	876,842	876,842	865,359	915,013	38,171
5720000 - Interest	533,722	518,979	518,979	515,314	496,020	-22,959
<b>Debt Service:</b>	<b>\$1,371,150</b>	<b>\$1,395,821</b>	<b>\$1,395,821</b>	<b>\$1,380,673</b>	<b>\$1,411,033</b>	<b>\$15,212</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,068,903	2,496,328	2,496,328	1,872,246	2,026,382	-469,946
5910158 - Tran Out-intergov Radio Commu	20,492	23,235	23,235	17,426	22,916	-319
5910502 - Tran Out - Prop & Casualty	0	0	2,389,927	1,194,964	0	0
5910511 - Tran Out Fleet Fuel F511	68,880	50,880	50,880	38,160	0	-50,880
<b>Transfers Out:</b>	<b>\$2,158,275</b>	<b>\$2,570,443</b>	<b>\$4,960,370</b>	<b>\$3,122,796</b>	<b>\$2,049,298</b>	<b>-\$521,145</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,390,917	1,390,917
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,390,917</b>	<b>\$1,390,917</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$21,198,559</b>	<b>\$26,980,457</b>	<b>\$31,739,451</b>	<b>\$18,500,961</b>	<b>\$29,572,333</b>	<b>\$2,591,876</b>



## FUND 103 – DRUG ABUSE TREATMENT FUND

<b>TRENDS &amp; ISSUES</b>
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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 FY21, projected revenues will support \$77,940 of the required funding for the Drug Court program.
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<b>REVENUES</b>
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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. FY21 total revenues are projected to increase \$7,140 from the FY20 Adopted Budget due to estimated Fund Balance.
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## 103-DRUG ABUSE TREATMENT FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	73,716	74,526	74,526	48,748	74,526	0
Miscellaneous Revenues	244	0	0	116	0	0
Less 5% Statutory Reduction	0	-3,726	-3,726	0	-3,726	0
Fund Balance	0	0	4,949	0	7,140	7,140
<b>Total</b>	<b>73,960</b>	<b>70,800</b>	<b>75,749</b>	<b>48,864</b>	<b>77,940</b>	<b>7,140</b>
<b>Expenditures</b>						
Transfers Out	72,790	70,800	75,749	34,741	77,940	7,140
<b>Total</b>	<b>72,790</b>	<b>70,800</b>	<b>75,749</b>	<b>34,741</b>	<b>77,940</b>	<b>7,140</b>

**103-DRUG ABUSE TREATMENT FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	72,790	70,800	75,749	34,741	77,940	7,140
<b>Transfers Out:</b>	<b>\$72,790</b>	<b>\$70,800</b>	<b>\$75,749</b>	<b>\$34,741</b>	<b>\$77,940</b>	<b>\$7,140</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$72,790</b>	<b>\$70,800</b>	<b>\$75,749</b>	<b>\$34,741</b>	<b>\$77,940</b>	<b>\$7,140</b>

## FUND 104 – TOURIST DEVELOPMENT TAX FUND

### TRENDS & ISSUES

The Tourist Development Tax Fund (Fund 104) includes revenues and appropriations to promote and advertise tourism in Florida, to fund the convention and visitors bureau, and to acquire, construct or promote publicly owned and operated convention centers, sports stadiums, sports arenas, coliseums, or auditoriums or museums (publicly or non- profit owned and operated) within the boundaries of the County.

Personal Services supports 29.72 FTEs which is a decrease of 1.0 FTEs from the FY20 Adopted Budget due to the reduction of the Chief Facilities Operations Engineer position.

Overall, the net impact to Personal Services is a decrease of \$100,800 as a result of the adjustments to FTEs mentioned above as well as the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY21; however, health insurance costs reflects a decrease due to the changes in FTEs noted above. These costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment and FTE allocations listed above.

Operating Expenditures decreased by \$5,090,794 primarily due to a decline in projected Tourist Development Tax collection which reduces Osceola CVB's allocation (45% of net TDT revenues). This Fund will allocate \$8,268,427 of the total (\$13,152,641) to be transferred to Osceola CVB in accordance with the Tourism Promotion Agreement.

Capital Outlay includes a limited number of projects for FY21 for Osceola Heritage Park prioritized based on need and health/safety. In addition, many projects funded in FY20 were also put on hold. As a result there is a large decrease in Capital. However, the few projects that continued will be adjusted for the Final Recommended to ensure project estimates are as accurate as possible.

Reserves also reflect a significant decrease from FY20. Although the required Operating Reserves are established in accordance with the budget policy the other Reserve accounts are reduced by more than \$12.7M due to revenue declines in FY20 and projected declines in FY21 as a result of the pandemic.

Overall, the FY21 Recommended Budget reflects a decrease of \$34,897,855 from FY20 due to the negative impact on tourism and travel by the Coronavirus pandemic. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

### 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 FY21, it is estimated that TDT taxes will decrease

significantly (\$18,598,484) from the FY20 Adopted Budget based on current year's trend of collections. Both FY20 and FY21's projected revenue collections are being negatively impacted due to COVID-19's effect on tourism/travel. Staff will continue to review projections and adjust throughout the budget process if appropriate. In addition, this Fund also generates interest on the Fund's balance.

## 104-TOURIST DEVELOPMENT TAX FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	40,731,855	42,155,310	42,155,310	19,871,545	23,556,826	-18,598,484
Charges For Services	2,813,011	2,085,128	2,085,128	1,840,825	1,888,115	-197,013
Miscellaneous Revenues	3,240,535	320,000	320,000	696,115	296,980	-23,020
Less 5% Statutory Reduction	0	-2,228,022	-2,228,022	0	-1,287,096	940,926
Transfers In	185,119	0	0	0	0	0
Other Sources	213,907	148,273	148,273	0	200,273	52,000
Fund Balance	0	38,327,843	42,640,442	0	21,255,579	-17,072,264
<b>Total</b>	<b>47,184,427</b>	<b>80,808,532</b>	<b>85,121,131</b>	<b>22,408,485</b>	<b>45,910,677</b>	<b>-34,897,855</b>
<b>Expenditures</b>						
Personal Services	2,041,399	2,000,491	2,000,491	1,394,766	1,899,691	-100,800
Operating Expenses	21,511,120	26,229,675	29,963,072	16,677,777	21,138,881	-5,090,794
Capital Outlay	23,630,235	19,236,907	18,040,726	2,480,732	4,744,895	-14,492,012
Grants and Aids	1,000	1,000	166,667	166,667	166,667	165,667
Transfers Out	12,909,655	8,129,817	7,892,318	5,164,702	5,431,512	-2,698,305
Reserves - Operating	0	11,698,749	13,201,903	0	11,496,032	-202,717
Reserves - Capital	0	2,000,000	2,000,000	0	0	-2,000,000
Reserves - Assigned	0	0	344,061	0	344,601	344,601
Reserves - Stability	0	11,511,893	11,511,893	0	688,398	-10,823,495
<b>Total</b>	<b>60,093,408</b>	<b>80,808,532</b>	<b>85,121,131</b>	<b>25,884,644</b>	<b>45,910,677</b>	<b>-34,897,855</b>

**104-TOURIST DEVELOPMENT TAX FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	1,089,511	1,396,985	1,396,985	851,384	1,318,226	-78,759
5120002 - Disaster Relief	2,823	0	0	1,440	0	0
5130000 - Other Salaries & Wages	124,326	0	0	36,878	0	0
5130001 - Vacancy Factor	0	-24,980	-24,980	0	-23,723	1,257
5140000 - Overtime	60,190	30,180	30,180	29,558	36,850	6,670
5140003 - Overtime- Disaster Relief	1,299	0	0	0	0	0
5150300 - Class C Meals	27	0	0	0	0	0
5160000 - Compensated Annual Leave	86,485	0	0	46,985	0	0
5160010 - Compensated Ann Leave Payoff	39,204	0	0	0	0	0
5160020 - Compensated Admin Leave	11,885	0	0	11,661	0	0
5170000 - Compensated Sick Leave	48,066	0	0	27,495	0	0
5170010 - Compensated Sick Leave Payoff	41,102	0	0	0	0	0
5210000 - Fica Taxes	111,424	109,172	109,172	74,690	103,668	-5,504
5220000 - Retirement Contributions	115,739	123,189	123,189	87,233	140,494	17,305
5230000 - Health Insurance	237,512	302,535	302,535	184,186	265,597	-36,938
5231000 - Life Insurance	1,309	1,342	1,342	876	1,384	42
5232000 - Dental Insurance	6,952	7,541	7,541	5,313	7,618	77
5233000 - Lt Disability Insurance	1,897	2,352	2,352	1,413	2,171	-181
5233100 - St Disability Insurance	3,412	3,143	3,143	2,529	3,885	742
5240000 - Workers' Compensation	58,235	49,032	49,032	33,125	43,521	-5,511
<b>Personal Services:</b>	<b>\$2,041,399</b>	<b>\$2,000,491</b>	<b>\$2,000,491</b>	<b>\$1,394,766</b>	<b>\$1,899,691</b>	<b>-\$100,800</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	745,102	1,066,491	1,225,203	433,673	1,000,738	-65,753
5310006 - Legal Fees	1,575	0	0	0	0	0
5312000 - Tax Collector Fees	610,978	632,330	632,330	298,073	335,685	-296,645
5314000 - Medical Svcs	0	0	0	0	200	200
5340000 - Other Contractual Services	14,858,039	19,135,165	21,416,454	14,526,836	17,115,807	-2,019,358
5400000 - Travel And Per Diem	8,561	2,400	400	273	4,400	2,000
5410000 - Communications	67,194	36,970	36,970	28,283	40,080	3,110
5420000 - Freight & Postage Services	550	800	800	1,102	800	0
5430000 - Utility Services	165,326	96,946	96,946	53,055	98,220	1,274
5440000 - Rentals And Leases	60,409	18,800	18,800	6,010	9,302	-9,498
5450000 - Insurance	135,921	194,855	194,855	194,855	112,932	-81,923
5460000 - Repair & Maintenance Svcs	1,887,120	2,669,595	4,770,127	735,784	1,962,248	-707,347
5460008 - R&M Parking re-paving	80,740	37,000	37,000	14,459	0	-37,000
5462000 - Rep & Maint-automotive	5,219	3,700	3,700	3,920	3,700	0
5470000 - Printing And Binding	4,246	5,250	3,907	2,933	2,500	-2,750
5480000 - Promotional Activities	4,893	18,700	23,700	20,385	40,380	21,680
5480002 - PCRA-Line Items	1,149,341	1,148,800	0	0	0	-1,148,800
5480003 - WPRA-Line Items	83,050	105,950	0	0	0	-105,950
5480004 - Marketing & Event Mgmt	372,718	300,000	84,132	84,282	0	-300,000
5480005 - Other Contractual Obligations	0	20,000	1,825	1,825	0	-20,000
5480006 - Accomodations	34,851	45,000	0	0	0	-45,000
5480007 - Production	140,395	150,000	75,000	43,750	75,000	-75,000
5480009 - Venue - O & M	178,188	200,000	0	0	0	-200,000
5490000 - Oth Current Chgs & Obligations	610,413	0	0	4,135	0	0
5490011 - Cash over/shorts	-44	0	0	0	0	0
5490018 - Other Current Chgs & Obligator	54,000	100,000	1,100,000	68,612	100,000	0

**104-TOURIST DEVELOPMENT TAX FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490501 - OH-Workers' Compensation	14,698	7,902	7,902	7,902	7,644	-258
5490502 - OH-Property & Liability Insuranc	26,234	34,783	34,783	34,783	34,783	0
5490503 - OH-Dental Insurance	2,183	2,064	2,064	2,064	1,994	-70
5490504 - OH-Health Insurance	10,366	7,643	7,643	7,643	7,401	-242
5490505 - OH-Life/AD&D, STD, LTD	5,054	2,061	2,061	2,061	3,621	1,560
5490509 - OH-Fleet Oversight	679	1,040	1,040	1,040	1,040	0
5490511 - OH-Fleet Fuel	1,260	5,850	5,850	5,850	5,850	0
5511000 - Office Supplies	4,310	4,600	4,600	3,020	4,850	250
5512000 - Office Equipment	230	0	0	0	0	0
5520000 - Operating Supplies	73,079	67,310	67,310	26,127	45,868	-21,442
5520010 - Computer Software	0	0	0	825	0	0
5520020 - Computer Hardware, Non-Capit.	1,731	985	985	0	0	-985
5521000 - Gas & Oil	17,290	14,271	14,271	9,513	17,599	3,328
5522000 - Chemicals	83,618	84,200	84,200	50,517	94,200	10,000
5524500 - Cleaning Supplies	1,370	1,800	1,800	705	1,800	0
5525000 - Tools	5,796	4,400	4,400	2,937	7,150	2,750
5540000 - Books,pubs,subs & Membership	3,528	2,014	2,014	546	2,189	175
5550000 - Training	910	0	0	0	900	900
<b>Operating Expenses:</b>	<b>\$21,511,120</b>	<b>\$26,229,675</b>	<b>\$29,963,072</b>	<b>\$16,677,777</b>	<b>\$21,138,881</b>	<b>-\$5,090,794</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	0	0	0	9,000	9,000
5640000 - Machinery & Equipment	286,516	467,229	417,330	189,204	378,290	-88,939
5640020 - Computer Hardware, Capital	3,495	5,371	5,371	0	4,934	-437
5650000 - Construction In Progress	23,340,223	18,761,307	17,615,025	2,291,528	4,352,671	-14,408,636
5680010 - Computer Software, Capital	0	3,000	3,000	0	0	-3,000
<b>Capital Outlay:</b>	<b>\$23,630,235</b>	<b>\$19,236,907</b>	<b>\$18,040,726</b>	<b>\$2,480,732</b>	<b>\$4,744,895</b>	<b>-\$14,492,012</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	1,000	1,000	166,667	166,667	166,667	165,667
<b>Grants and Aids:</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$166,667</b>	<b>\$166,667</b>	<b>\$166,667</b>	<b>\$165,667</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,165,014	4,873,211	4,873,211	3,654,908	1,876,165	-2,997,046
5910240 - Tran Out-TDT Revenue Refundir	3,255,879	3,255,646	2,911,146	1,455,573	3,555,347	299,701
5910315 - Tran Out-General Capital Outlay	5,485,822	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	107,001	53,501	0	0
5910511 - Tran Out Fleet Fuel F511	2,940	960	960	720	0	-960
<b>Transfers Out:</b>	<b>\$12,909,655</b>	<b>\$8,129,817</b>	<b>\$7,892,318</b>	<b>\$5,164,702</b>	<b>\$5,431,512</b>	<b>-\$2,698,305</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	8,078,970	8,078,970	0	6,904,964	-1,174,006
5990020 - Reserve For Contingency	0	3,619,779	5,122,933	0	4,591,068	971,289
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$11,698,749</b>	<b>\$13,201,903</b>	<b>\$0</b>	<b>\$11,496,032</b>	<b>-\$202,717</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	2,000,000	2,000,000	0	0	-2,000,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$2,000,000</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	0	344,061	0	344,601	344,601



### 104-TOURIST DEVELOPMENT TAX FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Reserves - Assigned:	\$0	\$0	\$344,061	\$0	\$344,601	\$344,601
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	11,511,893	11,511,893	0	688,398	-10,823,495
<b>Reserves - Stability:</b>	\$0	\$11,511,893	\$11,511,893	\$0	\$688,398	-\$10,823,495
<b>TOTAL EXPENDITURES:</b>	<b>\$60,093,408</b>	<b>\$80,808,532</b>	<b>\$85,121,131</b>	<b>\$25,884,644</b>	<b>\$45,910,677</b>	<b>-\$34,897,855</b>

## FUND 105 – FIFTH CENT TOURIST DEVELOPMENT TAX

### TRENDS & ISSUES

The Fifth Cent Tourist Development Tax Fund (Fund 105) 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.

This Fund does not support Personal Services.

The Operating budget has a decrease of \$4,427,703 mainly due to the Gaylord Palms payment being reallocated to Fund 106 and reduction of the promotional and marketing expenses for the CVB agreement from previous fiscal year. These changes are necessary due to the significant decline in projected revenues. As a result, the Fund will only continue to support required debt service and \$2,442,107 of the total (\$13,152,641) to be transferred to Osceola CVB.

Reserves will continue to be evaluated through the budget process as revenues are reevaluated. However, due to declines in the revenues, Reserve accounts are reduced by almost \$1.7M.

Overall, the FY21 budget decreased \$6,477,145 from the FY20 Adopted Budget due to the negative impact on tourism and travel by the Coronavirus pandemic. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

### 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. Both FY20 and FY21's projected revenue collections are being negatively impacted due to COVID-19's effect on tourism/travel. For FY21, revenue projections have reduced by more than \$4,649,620. Staff will continue to review this projection and adjust throughout the budget process if appropriate.

## 105-FIFTH CENT TOURIST DEVELOPMENT TAX FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	10,182,964	10,538,827	10,538,827	4,967,886	5,889,207	-4,649,620
Miscellaneous Revenues	476,170	194,887	194,887	123,857	119,873	-75,014
Less 5% Statutory Reduction	0	-536,686	-536,686	0	-300,454	236,232
Other Sources	53,477	47,149	47,149	0	47,149	0
Fund Balance	0	11,048,999	12,425,400	0	9,060,256	-1,988,743
<b>Total</b>	<b>10,712,611</b>	<b>21,293,176</b>	<b>22,669,577</b>	<b>5,091,744</b>	<b>14,816,031</b>	<b>-6,477,145</b>
<b>Expenditures</b>						
Operating Expenses	14,778,938	6,953,731	7,408,035	2,717,259	2,526,028	-4,427,703
Transfers Out	4,435,365	4,040,562	4,107,841	2,106,881	3,690,968	-349,594
Reserves - Operating	0	5,362,935	6,217,753	0	4,444,809	-918,126
Reserves - Stability	0	4,935,948	4,935,948	0	4,154,226	-781,722
<b>Total</b>	<b>19,214,303</b>	<b>21,293,176</b>	<b>22,669,577</b>	<b>4,824,140</b>	<b>14,816,031</b>	<b>-6,477,145</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310006 - Legal Fees	1,913	0	0	0	0	0
5312000 - Tax Collector Fees	152,744	158,082	158,082	74,518	83,921	-74,161
5340000 - Other Contractual Services	9,953,634	3,751,606	4,205,910	2,642,741	2,442,107	-1,309,499
5480000 - Promotional Activities	2,000,000	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	2,670,647	3,044,043	3,044,043	0	0	-3,044,043
<b>Operating Expenses:</b>	<b>\$14,778,938</b>	<b>\$6,953,731</b>	<b>\$7,408,035</b>	<b>\$2,717,259</b>	<b>\$2,526,028</b>	<b>-\$4,427,703</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	176,557	211,843	211,843	158,882	261,743	49,900
5910204 - Tran Out-TDT Rev Bnds Series 20	594,775	0	0	0	0	0
5910240 - Tran Out-TDT Revenue Refundir	2,282,135	2,281,167	2,281,167	1,140,584	1,978,011	-303,156
5910243 - Transfer Out - 243	1,381,898	1,381,783	1,381,783	690,892	1,384,592	2,809
5910247 - Tran Out - 247	0	165,769	233,048	116,524	66,622	-99,147
<b>Transfers Out:</b>	<b>\$4,435,365</b>	<b>\$4,040,562</b>	<b>\$4,107,841</b>	<b>\$2,106,881</b>	<b>\$3,690,968</b>	<b>-\$349,594</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,258,635	4,258,635	0	2,963,206	-1,295,429
5990020 - Reserve For Contingency	0	1,104,300	1,959,118	0	1,481,603	377,303
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$5,362,935</b>	<b>\$6,217,753</b>	<b>\$0</b>	<b>\$4,444,809</b>	<b>-\$918,126</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	4,935,948	4,935,948	0	4,154,226	-781,722
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$4,935,948</b>	<b>\$4,935,948</b>	<b>\$0</b>	<b>\$4,154,226</b>	<b>-\$781,722</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$19,214,303</b>	<b>\$21,293,176</b>	<b>\$22,669,577</b>	<b>\$4,824,140</b>	<b>\$14,816,031</b>	<b>-\$6,477,145</b>

## FUND 106 – SIXTH CENT TOURIST DEVELOPMENT TAX

### TRENDS & ISSUES

The Sixth Cent Tourist Development Tax Fund (Fund 106) 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.

This Fund does not support Personal Services.

The Operating budget has a decrease of \$3,588,011 due to a decline in projected Tourist Development Tax collection which reduces Osceola CVB's allocation. This Fund will support \$2,442,107 of the total (\$13,152,641) to be transferred to Osceola CVB and the Gaylord commitment which is being reallocated from Fund 105.

Reserves will continue to be evaluated through the budget process as revenues are reevaluated. However, due to the declines in revenue, Reserves are projected to decline by more than \$1.8M.

Overall, the FY21 Recommended Budget reflects a decrease of \$5,393,782 from FY20 due to the negative impact on tourism and travel by the Coronavirus pandemic. Staff will adjust revenue estimates, including Fund Balance, as well as expenses throughout the budget process. The Tourist Development Tax funds will continue to be carefully monitored.

### 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. Both FY20 and FY21's projected revenue collections are being negatively impacted due to COVID-19's effect on tourism/travel. TDT revenues are anticipated to decline by more than \$4.6M. Staff will continue to review this projection and adjust throughout the budget process if appropriate.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	10,182,964	10,538,827	10,538,827	4,967,886	5,889,207	-4,649,620
Miscellaneous Revenues	160,140	65,828	65,828	69,264	64,170	-1,658
Less 5% Statutory Reduction	0	-530,233	-530,233	0	-297,669	232,564
Other Sources	53,477	47,149	47,149	0	47,149	0
Fund Balance	0	7,201,012	8,223,904	0	6,225,944	-975,068
<b>Total</b>	<b>10,396,581</b>	<b>17,322,583</b>	<b>18,345,475</b>	<b>5,037,150</b>	<b>11,928,801</b>	<b>-5,393,782</b>
<b>Expenditures</b>						
Operating Expenses	7,874,644	10,158,082	10,612,386	7,393,758	6,570,071	-3,588,011
Transfers Out	179,559	219,761	219,761	164,821	250,561	30,800
Reserves - Operating	0	1,888,945	2,457,533	0	3,578,640	1,689,695
Reserves - Stability	0	5,055,795	5,055,795	0	1,529,529	-3,526,266
<b>Total</b>	<b>8,054,203</b>	<b>17,322,583</b>	<b>18,345,475</b>	<b>7,558,579</b>	<b>11,928,801</b>	<b>-5,393,782</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	152,744	158,082	158,082	74,518	83,921	-74,161
5340000 - Other Contractual Services	6,953,635	9,000,000	9,454,304	5,704,304	2,442,107	-6,557,893
5480000 - Promotional Activities	768,264	1,000,000	1,000,000	18,226	1,000,000	0
5490000 - Oth Current Chgs & Obligations	0	0	0	1,596,709	3,044,043	3,044,043
<b>Operating Expenses:</b>	<b>\$7,874,644</b>	<b>\$10,158,082</b>	<b>\$10,612,386</b>	<b>\$7,393,758</b>	<b>\$6,570,071</b>	<b>-\$3,588,011</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	179,559	219,761	219,761	164,821	250,561	30,800
<b>Transfers Out:</b>	<b>\$179,559</b>	<b>\$219,761</b>	<b>\$219,761</b>	<b>\$164,821</b>	<b>\$250,561</b>	<b>\$30,800</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	851,335	851,335	0	2,385,760	1,534,425
5990020 - Reserve For Contingency	0	1,037,610	1,606,198	0	1,192,880	155,270
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,888,945</b>	<b>\$2,457,533</b>	<b>\$0</b>	<b>\$3,578,640</b>	<b>\$1,689,695</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	5,055,795	5,055,795	0	1,529,529	-3,526,266
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$5,055,795</b>	<b>\$5,055,795</b>	<b>\$0</b>	<b>\$1,529,529</b>	<b>-\$3,526,266</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,054,203</b>	<b>\$17,322,583</b>	<b>\$18,345,475</b>	<b>\$7,558,579</b>	<b>\$11,928,801</b>	<b>-\$5,393,782</b>

## FUND 107 – LIBRARY DISTRICT FUND

### TRENDS & ISSUES

This Fund supports the operation of six 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.

Personal Services supports .50 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$849 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenses increased \$219,357 from the FY20 Adopted Budget primarily due to Professional Services resulting from the incremental annual increase to the LS&S Contract and to cover staffing costs related to the Tech Center; Other Contractual Services due to new contract rate for janitorial services, and anticipated cost increases to provide mowing and landscaping services; Repair and Maintenance for network equipment replacements and increases in maintenance and support contracts for network devices as well as additional building maintenance projects along with Fire Alarm PM & Repairs, Bi-Directional Amplification Inspections & cost trends, and HVAC PM & Repairs new contract rate.

Capital Outlay includes network switch replacements, firewall replacements and PCLM. Debt Service is related to the loan payments for the library renovations.

Overall, this fund increased \$1,746,102 from the FY20 Adopted Budget.

### REVENUES

The Library Fund is supported by Ad Valorem Taxes as set forth by Ordinance No. 79-2. The FY21 Budget reflects an increase of 10.46% in Ad Valorem (\$896,796) which is calculated at the same millage rate (0.3000) as FY20. Other sources of revenue are fees, which are updated annually, a State grant, contributions/donations, Interest and Fund Balance.



**107-LIBRARY DISTRICT FUND**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	7,384,659	8,573,835	8,573,835	7,994,513	9,470,631	896,796
PY Delinquent Ad Valorem Tax	48,787	2,000	2,000	2,004	2,000	0
Intergovernmental Revenue	162,424	162,424	162,424	166,122	162,424	0
Charges For Services	67,258	72,959	72,959	39,636	57,207	-15,752
Judgment, Fines & Forfeits	41,695	35,000	35,000	20,198	35,000	0
Miscellaneous Revenues	269,886	202,407	202,407	131,509	197,407	-5,000
Less 5% Statutory Reduction	0	-443,960	-443,960	0	-487,930	-43,970
Transfers In	525	0	0	0	0	0
Other Sources	65,441	0	0	0	0	0
Fund Balance	0	2,678,801	3,862,887	0	3,592,829	914,028
<b>Total</b>	<b>8,040,676</b>	<b>11,283,466</b>	<b>12,467,552</b>	<b>8,353,981</b>	<b>13,029,568</b>	<b>1,746,102</b>
<b>Expenditures</b>						
Personal Services	59,811	60,868	60,868	44,871	61,717	849
Operating Expenses	5,691,410	6,256,808	6,416,808	4,760,420	6,476,165	219,357
Capital Outlay	774,460	279,327	552,941	186,829	315,654	36,327
Debt Service	557,791	557,792	679,610	371,861	557,792	0
Transfers Out	1,149,789	971,215	986,213	735,941	477,354	-493,861
Reserves - Operating	0	1,590,242	2,203,898	0	1,169,206	-421,036
Reserves - Debt	0	278,896	278,896	0	278,896	0
Reserves - Stability	0	1,288,318	1,288,318	0	3,692,784	2,404,466
<b>Total</b>	<b>8,233,261</b>	<b>11,283,466</b>	<b>12,467,552</b>	<b>6,099,922</b>	<b>13,029,568</b>	<b>1,746,102</b>

**FUND 107 - LIBRARY DISTRICT FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	39,935	49,114	49,114	31,739	49,119	5
5120002 - Disaster Relief	275	0	0	0	0	0
5130001 - Vacancy Factor	0	-859	-859	0	-859	0
5150300 - Class C Meals	14	0	0	0	0	0
5160000 - Compensated Annual Leave	2,533	0	0	2,503	0	0
5160020 - Compensated Admin Leave	917	0	0	484	0	0
5170000 - Compensated Sick Leave	4,207	0	0	980	0	0
5210000 - Fica Taxes	3,602	3,757	3,757	2,684	3,758	1
5220000 - Retirement Contributions	3,981	4,160	4,160	3,024	4,912	752
5230000 - Health Insurance	3,827	4,215	4,215	3,080	4,270	55
5231000 - Life Insurance	52	46	46	35	50	4
5232000 - Dental Insurance	144	157	157	115	164	7
5233000 - Lt Disability Insurance	76	81	81	57	78	-3
5233100 - St Disability Insurance	138	108	108	104	142	34
5240000 - Workers' Compensation	109	89	89	64	83	-6
<b>Personal Services:</b>	<b>\$59,811</b>	<b>\$60,868</b>	<b>\$60,868</b>	<b>\$44,871</b>	<b>\$61,717</b>	<b>\$849</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	4,953,903	5,491,819	5,541,819	4,076,477	5,601,875	110,056
5312000 - Tax Collector Fees	148,873	171,477	171,477	160,033	189,413	17,936
5340000 - Other Contractual Services	308,035	344,100	454,100	290,752	373,250	29,150
5400000 - Travel And Per Diem	0	450	450	0	450	0
5430000 - Utility Services	197,876	208,500	208,500	115,419	208,500	0
5440000 - Rentals And Leases	4,906	750	750	0	750	0
5450000 - Insurance	25,748	30,424	30,424	30,424	32,279	1,855
5460000 - Repair & Maintenance Svcs	201,832	146,290	146,290	113,036	215,150	68,860
5460008 - R&M Parking re-paving	2,872	0	0	0	0	0
5462000 - Rep & Maint-automotive	284	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	175	0	0	175	0	0
5490011 - Cash over/shorts	-25	0	0	5	0	0
5490501 - OH-Workers' Compensation	187	128	128	128	128	0
5490502 - OH-Property & Liability Insuranc	4,970	5,431	5,431	5,431	5,431	0
5490503 - OH-Dental Insurance	28	33	33	33	33	0
5490504 - OH-Health Insurance	132	125	125	125	125	0
5490505 - OH-Life/AD&D, STD, LTD	29	26	26	26	26	0
5490509 - OH-Fleet Oversight	291	240	240	240	240	0
5490511 - OH-Fleet Fuel	540	1,350	1,350	1,350	1,350	0
5511000 - Office Supplies	266	0	0	0	0	0
5520000 - Operating Supplies	31,521	30,300	30,300	13,758	30,300	0
5520010 - Computer Software	1,478	1,500	1,500	704	2,500	1,000
5520020 - Computer Hardware, Non-Capit.	97,813	70,365	70,365	72,834	60,865	-9,500
5524500 - Cleaning Supplies	39	0	0	0	0	0
5551001 - Reimbursements LSSI	-290,363	-246,500	-246,500	-120,529	-246,500	0
<b>Operating Expenses:</b>	<b>\$5,691,410</b>	<b>\$6,256,808</b>	<b>\$6,416,808</b>	<b>\$4,760,420</b>	<b>\$6,476,165</b>	<b>\$219,357</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	62,500	62,500	0	0	-62,500
5640020 - Computer Hardware, Capital	26,622	11,000	11,000	8,989	111,000	100,000
5640100 - Vehicles	47,970	0	0	0	0	0

**FUND 107 - LIBRARY DISTRICT FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	84,505	0	273,614	177,840	0	0
5660000 - Books, Publ & Library Material	615,363	205,827	205,827	0	204,654	-1,173
<b>Capital Outlay:</b>	<b>\$774,460</b>	<b>\$279,327</b>	<b>\$552,941</b>	<b>\$186,829</b>	<b>\$315,654</b>	<b>\$36,327</b>
<b>Debt Service:</b>						
5710000 - Principal	490,447	501,155	622,973	332,899	512,097	10,942
5720000 - Interest	67,344	56,637	56,637	38,961	45,695	-10,942
<b>Debt Service:</b>	<b>\$557,791</b>	<b>\$557,792</b>	<b>\$679,610</b>	<b>\$371,861</b>	<b>\$557,792</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	1,012,007	827,550	827,550	620,663	332,349	-495,201
5910502 - Tran Out - Prop & Casualty	0	0	14,998	7,499	0	0
5910511 - Tran Out Fleet Fuel F511	1,260	0	0	0	0	0
5910704 - Transfers out-Property Appr	136,522	143,665	143,665	107,780	145,005	1,340
<b>Transfers Out:</b>	<b>\$1,149,789</b>	<b>\$971,215</b>	<b>\$986,213</b>	<b>\$735,941</b>	<b>\$477,354</b>	<b>-\$493,861</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,214,815	1,214,815	0	1,169,206	-45,609
5990020 - Reserve For Contingency	0	375,427	989,083	0	0	-375,427
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$1,590,242</b>	<b>\$2,203,898</b>	<b>\$0</b>	<b>\$1,169,206</b>	<b>-\$421,036</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	278,896	278,896	0	278,896	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$278,896</b>	<b>\$0</b>	<b>\$278,896</b>	<b>\$0</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	1,288,318	1,288,318	0	3,692,784	2,404,466
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$1,288,318</b>	<b>\$1,288,318</b>	<b>\$0</b>	<b>\$3,692,784</b>	<b>\$2,404,466</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,233,261</b>	<b>\$11,283,466</b>	<b>\$12,467,552</b>	<b>\$6,099,922</b>	<b>\$13,029,568</b>	<b>\$1,746,102</b>

## FUND 109 – LAW ENFORCEMENT TRUST FUND

<b>TRENDS &amp; ISSUES</b>
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This Fund provides funding to support special programs such as safe neighborhoods, crime prevention, drug abuse and education. The Sheriff's Office requests funding approval by the BOCC in support of these programs.
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<b>REVENUES</b>
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Revenues collected are based on funds derived from forfeited property, which makes the funding source unpredictable. The primary revenue source for FY21 includes Fund Balance.
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## 109-LAW ENFORCEMENT TRUST FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	22,415	5,609	5,609	8,264	8,264	2,655
Less 5% Statutory Reduction	0	-280	-280	0	-413	-133
Other Sources	41,090	27,667	27,667	0	27,667	0
Fund Balance	0	775,299	887,972	0	636,187	-139,112
<b>Total</b>	<b>63,505</b>	<b>808,295</b>	<b>920,968</b>	<b>8,264</b>	<b>671,705</b>	<b>-136,590</b>
<b>Expenditures</b>						
Transfers Out	109,660	808,295	920,968	145,250	671,705	-136,590
<b>Total</b>	<b>109,660</b>	<b>808,295</b>	<b>920,968</b>	<b>145,250</b>	<b>671,705</b>	<b>-136,590</b>

**FUND 109 - LAW ENFORCEMENT TRUST FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	109,660	808,295	920,968	145,250	671,705	-136,590
<b>Transfers Out:</b>	<b>\$109,660</b>	<b>\$808,295</b>	<b>\$920,968</b>	<b>\$145,250</b>	<b>\$671,705</b>	<b>-\$136,590</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$109,660</b>	<b>\$808,295</b>	<b>\$920,968</b>	<b>\$145,250</b>	<b>\$671,705</b>	<b>-\$136,590</b>

## 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.

For FY21 State funding has been cut for this program as the Governor vetoed \$225 million dollars allocated for the State Housing Initiatives Partnership (SHIP). However, the CARES Act allocated \$250 million to prioritize affordable housing programs in support of this program which is anticipated to be used to supplant SHIP funds. The amount of funding allocated to each entity is unknown at this time and most likely will not be permitted to be used for all the same activities SHIP can provide. As a result, the only funding currently reflected relate to Fund Balance from prior years and a small amount of program income.

The Personal Services Budget supports 1.6 FTEs, which remains unchanged from FY20 Adopted Budget. Personal Services increased \$9,702 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures reflect a reduction as it provides programmatic funding only to support the activities allowed by this grant source. All Administrative costs have been eliminated as noted below.

Overall, the FY21 Recommended Budget reflects a decrease of more than \$1.6 million over the FY20 Adopted Budget. This reduction is due to the State's reduction in funding as noted above. Adjustments will be made for the Tentative once additional information is received on CARES allocation.

### REVENUES

The SHIP program is funded by State Grants. FY21 Funding is reflective of Charges for Services and Fund Balance.

## 111-SHIP STATE HOUSING INITIATIVE PROGRAM

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	437,052	461,358	579,322	540,704	0	-461,358
Charges For Services	91,674	6,000	6,000	36,779	6,000	0
Miscellaneous Revenues	55,028	0	0	9,729	0	0
Less 5% Statutory Reduction	0	-23,368	-23,368	0	-300	23,068
Transfers In	29,017	0	0	0	0	0
Fund Balance	0	1,690,700	1,189,616	0	500,876	-1,189,824
<b>Total</b>	<b>612,771</b>	<b>2,134,690</b>	<b>1,751,570</b>	<b>587,212</b>	<b>506,576</b>	<b>-1,628,114</b>
<b>Expenditures</b>						
Personal Services	84,699	93,457	93,457	37,401	103,159	9,702
Operating Expenses	1,694,869	2,041,233	1,658,035	1,030,831	403,417	-1,637,816
Transfers Out	840	0	78	39	0	0
<b>Total</b>	<b>1,780,408</b>	<b>2,134,690</b>	<b>1,751,570</b>	<b>1,068,271</b>	<b>506,576</b>	<b>-1,628,114</b>



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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	52,559	68,978	68,978	26,034	68,981	3
5130001 - Vacancy Factor	0	-1,208	-1,208	0	-1,207	1
5140000 - Overtime	28	0	0	255	0	0
5150300 - Class C Meals	0	0	0	3	0	0
5160000 - Compensated Annual Leave	2,317	0	0	601	0	0
5160010 - Compensated Ann Leave Payoff	862	0	0	0	0	0
5160020 - Compensated Admin Leave	176	0	0	61	0	0
5170000 - Compensated Sick Leave	2,414	0	0	749	0	0
5210000 - Fica Taxes	4,240	5,276	5,276	2,099	5,277	1
5220000 - Retirement Contributions	4,849	5,843	5,843	2,346	6,898	1,055
5230000 - Health Insurance	16,459	13,608	13,608	4,873	22,242	8,634
5231000 - Life Insurance	60	65	65	26	71	6
5232000 - Dental Insurance	360	504	504	181	470	-34
5233000 - Lt Disability Insurance	86	115	115	44	110	-5
5233100 - St Disability Insurance	155	151	151	80	200	49
5240000 - Workers' Compensation	134	125	125	49	117	-8
<b>Personal Services:</b>	<b>\$84,699</b>	<b>\$93,457</b>	<b>\$93,457</b>	<b>\$37,401</b>	<b>\$103,159</b>	<b>\$9,702</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	2,150	300	300	1,903	0	-300
5400000 - Travel And Per Diem	733	1,000	1,000	360	0	-1,000
5410000 - Communications	0	200	200	0	0	-200
5420000 - Freight & Postage Services	418	250	250	52	0	-250
5440000 - Rentals And Leases	277	300	300	249	0	-300
5450000 - Insurance	0	187	187	0	0	-187
5460000 - Repair & Maintenance Svcs	0	250	250	0	0	-250
5462000 - Rep & Maint-automotive	37	250	250	0	0	-250
5470000 - Printing And Binding	0	250	250	0	0	-250
5480000 - Promotional Activities	11	1,000	1,000	0	0	-1,000
5488000 - Promotional-ads/media Buys	1,922	1,000	1,000	0	0	-1,000
5490000 - Oth Current Chgs & Obligations	1,537,957	2,032,996	1,649,798	1,027,801	403,417	-1,629,579
5490500 - Reimbursement Of Py Revenue	149,029	0	0	0	0	0
5511000 - Office Supplies	69	250	250	0	0	-250
5512000 - Office Equipment	108	250	250	0	0	-250
5520000 - Operating Supplies	568	500	500	202	0	-500
5521000 - Gas & Oil	397	250	250	265	0	-250
5540000 - Books,pubs,subs & Membership	1,019	500	500	0	0	-500
5541000 - Registration Fees	175	500	500	0	0	-500
5550000 - Training	0	1,000	1,000	0	0	-1,000
<b>Operating Expenses:</b>	<b>\$1,694,869</b>	<b>\$2,041,233</b>	<b>\$1,658,035</b>	<b>\$1,030,831</b>	<b>\$403,417</b>	<b>-\$1,637,816</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	78	39	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$840</b>	<b>\$0</b>	<b>\$78</b>	<b>\$39</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,780,408</b>	<b>\$2,134,690</b>	<b>\$1,751,570</b>	<b>\$1,068,271</b>	<b>\$506,576</b>	<b>-\$1,628,114</b>

## 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). This Fund supports the Law Enforcement Dispatch services; the Countywide Fire Fund pays for its services; and the General Fund supports Animal Services. Remaining funds are reserved for future needed improvements to the equipment and technology utilized.

Overall, the FY21 budget is projected to increase 49.19% from the FY20 Adopted Budget.

### 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. Additional revenues include Interest and Balance Forward.

## 112-EMERGENCY(911)COMMUNICATIONS

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,670,344	1,405,939	1,405,939	871,837	1,494,073	88,134
Charges For Services	139,250	56,089	56,089	74,916	83,809	27,720
Miscellaneous Revenues	37,526	13,084	13,084	19,109	19,109	6,025
Less 5% Statutory Reduction	0	-73,756	-73,756	0	-79,850	-6,094
Other Sources	270,984	0	0	0	0	0
Fund Balance	0	1,567,677	2,433,204	0	2,912,479	1,344,802
<b>Total</b>	<b>2,118,105</b>	<b>2,969,033</b>	<b>3,834,560</b>	<b>965,862</b>	<b>4,429,620</b>	<b>1,460,587</b>
<b>Expenditures</b>						
Transfers Out	1,709,221	1,574,066	1,574,066	1,327,584	2,159,327	585,261
Reserves - Operating	0	419,193	538,255	0	275,520	-143,673
Reserves - Capital	0	975,774	1,722,239	0	1,994,773	1,018,999
<b>Total</b>	<b>1,709,221</b>	<b>2,969,033</b>	<b>3,834,560</b>	<b>1,327,584</b>	<b>4,429,620</b>	<b>1,460,587</b>

**FUND 112 - EMERGENCY 911 COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	9,539	13,666	13,666	10,250	520,420	506,754
5910705 - Transfers out-Sheriff	1,699,682	1,560,400	1,560,400	1,317,334	1,638,907	78,507
<b>Transfers Out:</b>	<b>\$1,709,221</b>	<b>\$1,574,066</b>	<b>\$1,574,066</b>	<b>\$1,327,584</b>	<b>\$2,159,327</b>	<b>\$585,261</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	261,786	261,786	0	0	-261,786
5990020 - Reserve For Contingency	0	157,407	276,469	0	275,520	118,113
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$419,193</b>	<b>\$538,255</b>	<b>\$0</b>	<b>\$275,520</b>	<b>-\$143,673</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	975,774	1,722,239	0	1,994,773	1,018,999
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$975,774</b>	<b>\$1,722,239</b>	<b>\$0</b>	<b>\$1,994,773</b>	<b>\$1,018,999</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,709,221</b>	<b>\$2,969,033</b>	<b>\$3,834,560</b>	<b>\$1,327,584</b>	<b>\$4,429,620</b>	<b>\$1,460,587</b>

## 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 is a Capital Improvement Project (Major Lane Cleanup), which will be funded by Fund Balance and included later on in the budget process in order to have as accurate of an estimate as possible. Once this project is completed, this Fund will be closed.

### REVENUES

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

## 113-BUENAVENTURA LAKES MSBU

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	103	0	0	0	0	0
Miscellaneous Revenues	165	0	0	0	0	0
Fund Balance	0	40,796	41,429	0	0	-40,796
<b>Total</b>	<b>267</b>	<b>40,796</b>	<b>41,429</b>	<b>0</b>	<b>0</b>	<b>-40,796</b>
<b>Expenditures</b>						
Operating Expenses	5	0	8,459	0	0	0
Capital Outlay	0	40,796	32,970	0	0	-40,796
<b>Total</b>	<b>5</b>	<b>40,796</b>	<b>41,429</b>	<b>0</b>	<b>0</b>	<b>-40,796</b>

**113-BUENAVENTURA LAKES MSBU**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	0	0	8,459	0	0	0
<b>Operating Expenses:</b>	<b>\$5</b>	<b>\$0</b>	<b>\$8,459</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	40,796	32,970	0	0	-40,796
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$40,796</b>	<b>\$32,970</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5</b>	<b>\$40,796</b>	<b>\$41,429</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$40,796</b>

## 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.

Operating Expenditures increased \$286,000 over the FY20 Adopted Budget mainly due to a planned maintenance project to replace the carpet in the State Attorney’s area at the Courthouse, and Other Contractual Services for installation of cabling to support upgrading the Public Wi-Fi in the Osceola Courthouse.

Capital Outlay includes funding for the 9th Circuit Court Hearing Room Reconfiguration, Clerk of Court Criminal Division Office Reconfiguration, and Courthouse Bi-Directional Amplifier System.

Overall, the Recommended FY21 budget decreased by \$1,422,706 from the FY20 Adopted Budget.

### 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 decrease by \$779,988 in FY21 as a result of the anticipated impact from COVID-19. Other sources of revenue include Fund Balance and Interest.



## 115-COURT FACILITIES FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	1,358,672	1,697,188	1,697,188	879,474	917,200	-779,988
Miscellaneous Revenues	329,820	123,405	123,405	128,309	85,527	-37,878
Less 5% Statutory Reduction	0	-91,030	-91,030	0	-50,136	40,894
Fund Balance	0	11,969,255	12,746,104	0	11,323,521	-645,734
<b>Total</b>	<b><u>1,688,492</u></b>	<b><u>13,698,818</u></b>	<b><u>14,475,667</u></b>	<b><u>1,007,783</u></b>	<b><u>12,276,112</u></b>	<b><u>-1,422,706</u></b>
<b>Expenditures</b>						
Operating Expenses	39,080	65,200	320,128	79,726	351,200	286,000
Capital Outlay	65,917	650,785	555,435	246,657	569,700	-81,085
Transfers Out	667,419	646,928	494,157	250,612	604,759	-42,169
Reserves - Operating	0	18,120	170,891	0	18,120	0
Reserves - Capital	0	12,317,785	12,935,056	0	10,732,333	-1,585,452
<b>Total</b>	<b><u>772,417</u></b>	<b><u>13,698,818</u></b>	<b><u>14,475,667</u></b>	<b><u>576,995</u></b>	<b><u>12,276,112</u></b>	<b><u>-1,422,706</u></b>

**FUND 115-COURT FACILITIES**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	0	0	0	0	20,000	20,000
5460000 - Repair & Maintenance Svcs	0	50,000	245,000	19,001	330,000	280,000
5520000 - Operating Supplies	39,080	14,000	73,928	59,628	0	-14,000
5520010 - Computer Software	0	1,200	1,200	1,097	1,200	0
<b>Operating Expenses:</b>	<b>\$39,080</b>	<b>\$65,200</b>	<b>\$320,128</b>	<b>\$79,726</b>	<b>\$351,200</b>	<b>\$286,000</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	0	0	0	50,000	50,000
5640020 - Computer Hardware, Capital	0	13,500	13,500	12,630	13,500	0
5650000 - Construction In Progress	65,917	637,285	541,935	234,027	506,200	-131,085
<b>Capital Outlay:</b>	<b>\$65,917</b>	<b>\$650,785</b>	<b>\$555,435</b>	<b>\$246,657</b>	<b>\$569,700</b>	<b>-\$81,085</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	16,933	14,134	14,134	10,601	14,699	565
5910236 - Tran Out Debt Svc	650,486	632,794	0	0	0	-632,794
5910249 - Tran Out-Fund 249	0	0	480,023	240,012	590,060	590,060
<b>Transfers Out:</b>	<b>\$667,419</b>	<b>\$646,928</b>	<b>\$494,157</b>	<b>\$250,612</b>	<b>\$604,759</b>	<b>-\$42,169</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	18,120	170,891	0	18,120	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$18,120</b>	<b>\$170,891</b>	<b>\$0</b>	<b>\$18,120</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	12,317,785	12,935,056	0	10,732,333	-1,585,452
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$12,317,785</b>	<b>\$12,935,056</b>	<b>\$0</b>	<b>\$10,732,333</b>	<b>-\$1,585,452</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$772,417</b>	<b>\$13,698,818</b>	<b>\$14,475,667</b>	<b>\$576,995</b>	<b>\$12,276,112</b>	<b>-\$1,422,706</b>

**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 FY21 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.

Overall, this Fund decreased \$26,530 from the FY20 Adopted Budget. The FY21 Budget reflects the balance of the two Shelter Plus Care Grants in addition to the new funding for the Emergency Solutions Grant.

**REVENUES**

For FY21, this Fund is supported by the Fund 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.

## 118-HOMELESS PREVENTION & RAPID REHOUSING

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	169,369	378,104	378,104	150,135	324,471	-53,633
Fund Balance	0	6,123	36,917	0	33,226	27,103
<b>Total</b>	<b>169,369</b>	<b>384,227</b>	<b>415,021</b>	<b>150,135</b>	<b>357,697</b>	<b>-26,530</b>
<b>Expenditures</b>						
Operating Expenses	176,151	384,227	415,021	144,710	357,697	-26,530
<b>Total</b>	<b>176,151</b>	<b>384,227</b>	<b>415,021</b>	<b>144,710</b>	<b>357,697</b>	<b>-26,530</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5488000 - Promotional-ads/media Buys	0	1,500	1,500	0	500	-1,000
5490000 - Oth Current Chgs & Obligations	176,151	375,493	406,287	144,710	350,963	-24,530
5511000 - Office Supplies	0	1,000	1,000	0	500	-500
5512000 - Office Equipment	0	1,000	1,000	0	500	-500
5520000 - Operating Supplies	0	484	484	0	484	0
5540000 - Books,pubs,subs & Membership	0	2,250	2,250	0	2,250	0
5541000 - Registration Fees	0	500	500	0	500	0
5550000 - Training	0	2,000	2,000	0	2,000	0
<b>Operating Expenses:</b>	<b>\$176,151</b>	<b>\$384,227</b>	<b>\$415,021</b>	<b>\$144,710</b>	<b>\$357,697</b>	<b>-\$26,530</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$176,151</b>	<b>\$384,227</b>	<b>\$415,021</b>	<b>\$144,710</b>	<b>\$357,697</b>	<b>-\$26,530</b>

**FUND 122 – NEIGHBORHOOD STABILIZATION PROGRAM 3 FUND**

<b>TRENDS &amp; ISSUES</b>
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. This Fund is anticipated to close at the end of FY20.

<b>REVENUES</b>
This Fund has no revenue.

\* This Fund is being included for historical purposes only as there were actuals in prior years.

### 122-NEIGHBORHOOD STABIL PROGRAM 3

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	0	230,083	230,083	149,737	0	-230,083
Transfers In	93	0	0	0	0	0
Fund Balance	0	193,626	181,365	0	0	-193,626
<b>Total</b>	<b>93</b>	<b>423,709</b>	<b>411,448</b>	<b>149,737</b>	<b>0</b>	<b>-423,709</b>
<b>Expenditures</b>						
Operating Expenses	12,355	423,709	411,392	288,177	0	-423,709
Transfers Out	0	0	56	28	0	0
<b>Total</b>	<b>12,355</b>	<b>423,709</b>	<b>411,448</b>	<b>288,205</b>	<b>0</b>	<b>-423,709</b>

**122-NEIGHBORHOOD STABIL PROGRAM 3**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	12,220	10,000	10,000	1,200	0	-10,000
5340000 - Other Contractual Services	0	399,263	399,263	11,952	0	-399,263
5450000 - Insurance	135	135	135	135	0	-135
5490000 - Oth Current Chgs & Obligations	0	13,311	994	274,891	0	-13,311
5511000 - Office Supplies	0	500	500	0	0	-500
5520000 - Operating Supplies	0	500	500	0	0	-500
<b>Operating Expenses:</b>	<b>\$12,355</b>	<b>\$423,709</b>	<b>\$411,392</b>	<b>\$288,177</b>	<b>\$0</b>	<b>-\$423,709</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	56	28	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$56</b>	<b>\$28</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,355</b>	<b>\$423,709</b>	<b>\$411,448</b>	<b>\$288,205</b>	<b>\$0</b>	<b>-\$423,709</b>



## 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.

### 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 ACQUISITIONS**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Expenditures</b>						
Transfers Out	1,235,591	0	0	0	0	0
<b>Total</b>	<b>1,235,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**124-ENVIRONMENTAL LAND ACQUISITIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910125 - Tran Out-env Land Maintenance	1,235,591	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$1,235,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,235,591</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FUND 125 – ENVIRONMENTAL LAND MAINTENANCE FUND

### TRENDS & ISSUES

The Environmental Land Maintenance program is managed by the Parks and Public Lands Office of 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.

Personal Services supports 4.60 FTEs, which is the same as the FY20 Adopted Budget. Personal Services increased \$7,795 from the FY20 Adopted Budget due to the following:

- Regular Salaries and Wages increased due to mid-year reclassification of a Tradesworker position to Senior Tradesworker
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts, which will be updated after Open Enrollment

Operating Expenditures increased \$44,790 from the FY20 Adopted Budget primarily due to increases related to Contractual Services for controlled burns and facility directional maps/signs as well as Repair & Maintenance for exotic vegetation control (including lygodium) and repairs required at Shingle Creek Welcome Center Boardwalk.

Capital Outlay includes \$300,000 for a Capital Improvement Project (Twin Oaks Conservation Area). Ongoing projects will be included later on in the budget process in order to have as accurate of an estimate as possible.

Debt Service includes funds to pay for principal and interest for the fleet vehicle lease payments.

Transfers Out includes a transfer to the General Fund for the cost allocation plan and property appraiser fees.

Reserves – Operating were established in accordance with the Budget Policy. Reserves - Restricted reflects funds set aside for ongoing maintenance upon expiration of this program.

Overall, this Fund increased \$1,245,360 from the FY20 Adopted Budget.

**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.

## 125-ENVIRONMENTAL LAND MAINTENANCE

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	1,323,376	1,863,380	1,863,380	1,737,495	2,060,744	197,364
PY Delinquent Ad Valorem Tax	8,177	0	0	338	0	0
Miscellaneous Revenues	152,392	120,606	120,606	76,475	155,618	35,012
Less 5% Statutory Reduction	0	-99,199	-99,199	0	-110,818	-11,619
Transfers In	1,251,323	0	0	0	0	0
Other Sources	34,290	20,730	20,730	20,730	0	-20,730
Fund Balance	0	2,258,207	2,984,289	0	3,303,540	1,045,333
<b>Total</b>	<b><u>2,769,557</u></b>	<b><u>4,163,724</u></b>	<b><u>4,889,806</u></b>	<b><u>1,835,038</u></b>	<b><u>5,409,084</u></b>	<b><u>1,245,360</u></b>
<b>Expenditures</b>						
Personal Services	326,085	328,207	328,207	242,666	336,002	7,795
Operating Expenses	315,236	669,748	669,748	251,814	714,538	44,790
Capital Outlay	488,470	244,259	201,669	131,573	300,000	55,741
Debt Service	0	0	0	0	3,888	3,888
Transfers Out	192,033	152,250	396,933	236,549	165,681	13,431
Reserves - Operating	0	301,000	301,000	0	461,336	160,336
Reserves - Debt	0	0	0	0	1,944	1,944
Reserves - Restricted	0	2,468,260	2,992,249	0	3,425,695	957,435
<b>Total</b>	<b><u>1,321,824</u></b>	<b><u>4,163,724</u></b>	<b><u>4,889,806</u></b>	<b><u>862,602</u></b>	<b><u>5,409,084</u></b>	<b><u>1,245,360</u></b>

## 125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	202,935	229,784	229,784	152,776	232,441	2,657
5120002 - Disaster Relief	106	0	0	0	0	0
5130001 - Vacancy Factor	0	-4,021	-4,021	0	-4,069	-48
5140000 - Overtime	1,390	0	0	0	0	0
5150300 - Class C Meals	0	0	0	21	0	0
5160000 - Compensated Annual Leave	12,274	0	0	5,596	0	0
5160010 - Compensated Ann Leave Payoff	6,675	0	0	0	0	0
5160020 - Compensated Admin Leave	1,273	0	0	748	0	0
5170000 - Compensated Sick Leave	7,766	0	0	9,309	0	0
5170010 - Compensated Sick Leave Payoff	1,044	0	0	0	0	0
5210000 - Fica Taxes	17,246	17,580	17,580	12,166	17,784	204
5220000 - Retirement Contributions	19,474	19,463	19,463	14,266	23,244	3,781
5230000 - Health Insurance	48,238	58,566	58,566	42,640	59,561	995
5231000 - Life Insurance	244	215	215	167	235	20
5232000 - Dental Insurance	1,242	1,447	1,447	1,058	1,509	62
5233000 - Lt Disability Insurance	354	379	379	271	371	-8
5233100 - St Disability Insurance	641	505	505	490	671	166
5240000 - Workers' Compensation	5,183	4,289	4,289	3,158	4,255	-34
<b>Personal Services:</b>	<b>\$326,085</b>	<b>\$328,207</b>	<b>\$328,207</b>	<b>\$242,666</b>	<b>\$336,002</b>	<b>\$7,795</b>
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	25,246	37,267	37,267	34,778	41,215	3,948
5340000 - Other Contractual Services	30,648	27,552	27,552	21,535	45,784	18,232
5400000 - Travel And Per Diem	792	2,355	2,355	315	2,275	-80
5410000 - Communications	2,355	2,652	2,652	2,052	2,592	-60
5430000 - Utility Services	4,097	4,724	4,724	3,083	5,110	386
5440000 - Rentals And Leases	1,290	1,500	1,500	242	5,000	3,500
5450000 - Insurance	1,978	4,361	4,361	4,361	1,362	-2,999
5460000 - Repair & Maintenance Svcs	231,891	560,757	560,757	168,018	577,407	16,650
5461000 - Rep & Maint-Bldgs & Grounds	0	0	0	370	0	0
5462000 - Rep & Maint-automotive	2,861	1,400	1,400	4,877	1,400	0
5470000 - Printing And Binding	0	1,500	1,500	0	1,500	0
5490000 - Oth Current Chgs & Obligations	1,155	2,940	2,940	70	3,010	70
5490501 - OH-Workers' Compensation	1,720	1,180	1,180	1,180	1,180	0
5490502 - OH-Property & Liability Insuranc	409	779	779	779	779	0
5490503 - OH-Dental Insurance	258	306	306	306	306	0
5490504 - OH-Health Insurance	1,214	1,147	1,147	1,147	1,147	0
5490505 - OH-Life/AD&D, STD, LTD	264	239	239	239	239	0
5490509 - OH-Fleet Oversight	97	80	80	80	80	0
5490511 - OH-Fleet Fuel	180	450	450	450	450	0
5520000 - Operating Supplies	2,117	6,000	6,000	1,278	5,500	-500
5520010 - Computer Software	699	700	700	0	700	0
5521000 - Gas & Oil	1,269	3,574	3,574	656	3,892	318
5522000 - Chemicals	2,483	3,000	3,000	3,011	5,000	2,000
5525000 - Tools	1,097	2,600	2,600	1,709	5,250	2,650
5540000 - Books,pubs,subs & Membership	175	180	180	724	185	5
5550000 - Training	940	2,505	2,505	555	3,175	670
<b>Operating Expenses:</b>	<b>\$315,236</b>	<b>\$669,748</b>	<b>\$669,748</b>	<b>\$251,814</b>	<b>\$714,538</b>	<b>\$44,790</b>

## 125-ENVIRONMENTAL LAND MAINTENANCE

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	19,594	91,500	91,500	82,948	0	-91,500
5650000 - Construction In Progress	468,875	152,759	110,169	48,625	300,000	147,241
<b>Capital Outlay:</b>	<b>\$488,470</b>	<b>\$244,259</b>	<b>\$201,669</b>	<b>\$131,573</b>	<b>\$300,000</b>	<b>\$55,741</b>
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	3,579	3,579
5720000 - Interest	0	0	0	0	309	309
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,888</b>	<b>\$3,888</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	100,735	63,274	63,274	47,456	75,875	12,601
5910502 - Tran Out - Prop & Casualty	0	0	244,683	122,342	0	0
5910511 - Tran Out Fleet Fuel F511	420	0	0	0	0	0
5910704 - Transfers out-Property Appr	90,878	88,976	88,976	66,752	89,806	830
<b>Transfers Out:</b>	<b>\$192,033</b>	<b>\$152,250</b>	<b>\$396,933</b>	<b>\$236,549</b>	<b>\$165,681</b>	<b>\$13,431</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	184,956	184,956	0	201,015	16,059
5990020 - Reserve For Contingency	0	116,044	116,044	0	260,321	144,277
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$301,000</b>	<b>\$301,000</b>	<b>\$0</b>	<b>\$461,336</b>	<b>\$160,336</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,944	1,944
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,944</b>	<b>\$1,944</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	2,468,260	2,992,249	0	3,425,695	957,435
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$2,468,260</b>	<b>\$2,992,249</b>	<b>\$0</b>	<b>\$3,425,695</b>	<b>\$957,435</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,321,824</b>	<b>\$4,163,724</b>	<b>\$4,889,806</b>	<b>\$862,602</b>	<b>\$5,409,084</b>	<b>\$1,245,360</b>



**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.

Overall, the FY21 Recommended Budget reflects an increase over the FY20 Adopted Budget. This increase is due to the increased costs for contractual services and annual operating costs.

**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.

## 128-SUBDIVISION POND MSBU

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	661,052	753,731	753,731	708,118	911,047	157,316
Miscellaneous Revenues	21,949	0	0	9,453	0	0
Less 5% Statutory Reduction	0	-37,687	-37,687	0	-45,557	-7,870
Fund Balance	0	393,050	606,853	0	489,303	96,253
<b>Total</b>	<b>683,001</b>	<b>1,109,094</b>	<b>1,322,897</b>	<b>717,571</b>	<b>1,354,793</b>	<b>245,699</b>
<b>Expenditures</b>						
Operating Expenses	418,937	920,100	1,133,903	244,660	992,069	71,969
Transfers Out	79,046	188,994	188,994	141,746	362,724	173,730
<b>Total</b>	<b>497,983</b>	<b>1,109,094</b>	<b>1,322,897</b>	<b>386,406</b>	<b>1,354,793</b>	<b>245,699</b>

**FUND 128 - SUBDIVISION POND MSBU**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	13,239	15,074	15,074	14,170	18,220	3,146
5450000 - Insurance	2,604	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	403,094	905,026	1,118,829	230,490	973,849	68,823
<b>Operating Expenses:</b>	<b>\$418,937</b>	<b>\$920,100</b>	<b>\$1,133,903</b>	<b>\$244,660</b>	<b>\$992,069</b>	<b>\$71,969</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	58,658	168,614	168,614	126,461	342,048	173,434
5910102 - Tran Out-transportation Trust	20,388	20,380	20,380	15,285	20,676	296
<b>Transfers Out:</b>	<b>\$79,046</b>	<b>\$188,994</b>	<b>\$188,994</b>	<b>\$141,746</b>	<b>\$362,724</b>	<b>\$173,730</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$497,983</b>	<b>\$1,109,094</b>	<b>\$1,322,897</b>	<b>\$386,406</b>	<b>\$1,354,793</b>	<b>\$245,699</b>

**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.

Overall, the FY21 Recommended Budget reflects a slight increase over the FY20 Adopted Budget.

**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.

## 129-STREET LIGHTING MSBU

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	294,744	319,855	319,855	300,910	260,846	-59,009
Miscellaneous Revenues	9,067	0	0	3,611	0	0
Less 5% Statutory Reduction	0	-15,992	-15,992	0	-13,041	2,951
Fund Balance	0	137,671	225,760	0	217,311	79,640
<b>Total</b>	<b>303,812</b>	<b>441,534</b>	<b>529,623</b>	<b>304,520</b>	<b>465,116</b>	<b>23,582</b>
<b>Expenditures</b>						
Operating Expenses	259,664	412,296	500,385	171,393	407,157	-5,139
Transfers Out	15,894	29,238	29,238	21,929	57,959	28,721
<b>Total</b>	<b>275,558</b>	<b>441,534</b>	<b>529,623</b>	<b>193,322</b>	<b>465,116</b>	<b>23,582</b>

**FUND 129 - STREET LIGHTING MSBU**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	5,916	6,397	6,397	6,021	5,219	-1,178
5430000 - Utility Services	253,748	405,899	493,988	165,372	401,938	-3,961
<b>Operating Expenses:</b>	<b>\$259,664</b>	<b>\$412,296</b>	<b>\$500,385</b>	<b>\$171,393</b>	<b>\$407,157</b>	<b>-\$5,139</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	15,894	29,238	29,238	21,929	57,959	28,721
<b>Transfers Out:</b>	<b>\$15,894</b>	<b>\$29,238</b>	<b>\$29,238</b>	<b>\$21,929</b>	<b>\$57,959</b>	<b>\$28,721</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$275,558</b>	<b>\$441,534</b>	<b>\$529,623</b>	<b>\$193,322</b>	<b>\$465,116</b>	<b>\$23,582</b>

## 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.

A total of 5 FTEs are allocated to the Court Related Technology Fund which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$7,354 from the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenses increased \$20,100 from the FY20 Adopted Budget primarily due to increases in Office Supplies based on department needs, Office Equipment for printers, scanners, and Operating Supplies. This increase was partially offset by a decrease in Contractual Services for a one time installation for a projector and cabling; and in Computer Hardware related items based on department needs.

Capital Outlay provides funding for replacements of computer equipment including printers, laptops, monitors, scanners, servers, video presentation, cameras, and audio equipment for courtroom. Capital Outlay also includes an additional video streamer, new touch control panels for judicial benches, and 12 Spark Video Codec's (cameras) for Remote Court Interpreting.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the FY21 Budget increased \$7,360 over the FY20 Adopted Budget.

### REVENUES

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 \$113,943 which is a decrease over the FY20 General Fund support. Other sources of revenue include Interest and Fund Balance.

### 130-COURT RELATED TECHNOLOGY FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	881,398	1,007,047	1,007,047	690,107	926,641	-80,406
Miscellaneous Revenues	10,933	4,500	4,500	4,625	4,500	0
Less 5% Statutory Reduction	0	-50,577	-50,577	0	-46,557	4,020
Transfers In	138,085	219,334	219,334	164,501	113,943	-105,391
Fund Balance	0	234,290	418,929	0	423,427	189,137
<b>Total</b>	<b>1,030,417</b>	<b>1,414,594</b>	<b>1,599,233</b>	<b>859,232</b>	<b>1,421,954</b>	<b>7,360</b>
<b>Expenditures</b>						
Personal Services	484,216	520,141	520,141	400,369	527,495	7,354
Operating Expenses	383,873	591,375	603,375	189,743	611,475	20,100
Capital Outlay	39,584	218,100	285,300	92,343	202,900	-15,200
Transfers Out	72,322	62,436	62,723	46,971	80,084	17,648
Reserves - Operating	0	22,542	127,694	0	0	-22,542
<b>Total</b>	<b>979,995</b>	<b>1,414,594</b>	<b>1,599,233</b>	<b>729,425</b>	<b>1,421,954</b>	<b>7,360</b>



**FUND 130 - COURT RELATED TECHNOLOGY FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	317,871	372,627	372,627	257,886	372,632	5
5130001 - Vacancy Factor	0	-6,543	-6,543	0	-6,543	0
5140000 - Overtime	0	1,300	1,300	41	1,300	0
5160000 - Compensated Annual Leave	22,707	0	0	13,687	0	0
5160020 - Compensated Admin Leave	3,232	0	0	1,781	0	0
5170000 - Compensated Sick Leave	10,886	0	0	10,989	0	0
5210000 - Fica Taxes	25,953	28,605	28,605	20,570	28,606	1
5220000 - Retirement Contributions	29,504	31,671	31,671	24,088	37,394	5,723
5230000 - Health Insurance	70,052	88,441	88,441	68,032	89,771	1,330
5231000 - Life Insurance	379	352	352	282	380	28
5232000 - Dental Insurance	1,274	1,575	1,575	1,213	1,640	65
5233000 - Lt Disability Insurance	551	617	617	458	598	-19
5233100 - St Disability Insurance	997	823	823	829	1,082	259
5240000 - Workers' Compensation	808	673	673	511	635	-38
<b>Personal Services:</b>	<b>\$484,216</b>	<b>\$520,141</b>	<b>\$520,141</b>	<b>\$400,369</b>	<b>\$527,495</b>	<b>\$7,354</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	125,000	125,000	125,000	0	125,000	0
5340000 - Other Contractual Services	91,619	120,100	116,322	67,765	110,000	-10,100
5400000 - Travel And Per Diem	1,237	1,500	1,500	0	3,750	2,250
5410000 - Communications	65	0	0	0	0	0
5440000 - Rentals And Leases	0	0	1,854	0	0	0
5450000 - Insurance	843	583	583	583	1,302	719
5460000 - Repair & Maintenance Svcs	20,722	52,960	52,960	67,417	53,910	950
5490000 - Oth Current Chgs & Obligations	0	0	0	0	2,765	2,765
5490501 - OH-Workers' Compensation	1,870	1,285	1,285	1,285	1,285	0
5490502 - OH-Property & Liability Insuranc	163	104	104	104	104	0
5490503 - OH-Dental Insurance	280	335	335	335	335	0
5490504 - OH-Health Insurance	1,320	1,245	1,245	1,245	1,245	0
5490505 - OH-Life/AD&D, STD, LTD	342	312	312	312	312	0
5511000 - Office Supplies	2,214	3,925	3,925	1,458	6,775	2,850
5512000 - Office Equipment	35,915	10,935	10,935	3,919	16,465	5,530
5520000 - Operating Supplies	35,336	60,060	61,984	30,370	68,446	8,386
5520010 - Computer Software	22,604	180,781	180,781	408	180,781	0
5520020 - Computer Hardware, Non-Capit	41,918	18,050	30,050	11,414	19,500	1,450
5520021 - Computer Hardware, Operating	1,625	10,000	10,000	975	10,000	0
5540000 - Books,pubs,subs & Membership	0	0	0	354	4,400	4,400
5541000 - Registration Fees	800	0	0	0	900	900
5550000 - Training	0	4,200	4,200	1,799	4,200	0
<b>Operating Expenses:</b>	<b>\$383,873</b>	<b>\$591,375</b>	<b>\$603,375</b>	<b>\$189,743</b>	<b>\$611,475</b>	<b>\$20,100</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	2,313	82,200	109,400	34,119	124,200	42,000
5640020 - Computer Hardware, Capital	37,271	88,400	128,400	55,892	78,700	-9,700
5646000 - Other Equipment	0	0	0	2,331	0	0
5680010 - Computer Software, Capital	0	47,500	47,500	0	0	-47,500
<b>Capital Outlay:</b>	<b>\$39,584</b>	<b>\$218,100</b>	<b>\$285,300</b>	<b>\$92,343</b>	<b>\$202,900</b>	<b>-\$15,200</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	72,322	62,436	62,436	46,827	80,084	17,648

**FUND 130 - COURT TECHNOLOGY FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	287	144	0	0
<b>Transfers Out:</b>	<b>\$72,322</b>	<b>\$62,436</b>	<b>\$62,723</b>	<b>\$46,971</b>	<b>\$80,084</b>	<b>\$17,648</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	22,542	22,542	0	0	-22,542
5990020 - Reserve For Contingency	0	0	105,152	0	0	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$22,542</b>	<b>\$127,694</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$22,542</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$979,995</b>	<b>\$1,414,594</b>	<b>\$1,599,233</b>	<b>\$729,425</b>	<b>\$1,421,954</b>	<b>\$7,360</b>

## 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).

Personal Services supports 382.98 FTEs, which is an increase of 0.22 FTEs from the FY20 Adopted Budget, 0.70 of which is due to the addition of the shared position for a Public Information Coordinator with Emergency Management; .02 is due to changes in the allocation of the Human Resources Supervisor. These increases were partially offset by the reallocation and reclassification of the Systems Administrator III to an IT Enterprise Architect in the General Fund.

Personal Services decreased \$417,785 due primarily to Regular Salaries & Wages as a result of the retirement of several long term employees which was partially offset by the following:

- Holiday Pay, Exec Deferred Compensation, Other Salaries & Wages-Standby, Other Salaries & Wages-BC Workback, Overtime, Incentive Pay, Uniform Allowance, Tuition Reimbursement - Non-CBA, and Wellness Incentives reflect an increase based on anticipated needs for FY21
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances show adjustments as a result of filling vacant positions and employee plan selections, and rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment
- No adjustment is currently reflected in the budget for IAFF employees pending union negotiations

Operating Expenditures increased by \$581,520 primarily due to Bad Debt which is a percentage of Ambulance Fee Revenues.

Capital Outlay reflects funding for items per the Depreciation Schedule that have outlived their useful life, replacement laptops and equipment necessary for department training in addition to items needed for the delivery of service. Capital items that are accounted for in Fund 331 are funded through a Transfer Out from this Fund. Reserves are established in accordance with Policy.

Overall, the FY21 Recommended Budget reflects a 9.69% increase over the FY20 Adopted Budget.

### REVENUES

The primary funding sources anticipate increases for FY21. Ad Valorem increased due to the property valuation increase (10.61%) although no change to the millage rate of 1.0682 is proposed. There is a proposed increase to the Special Assessment program. 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.

## 134-COUNTYWIDE FIRE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	20,082,274	23,150,146	23,150,146	22,229,621	25,606,162	2,456,016
PY Delinquent Ad Valorem Tax	169,168	4,000	4,000	4,503	4,500	500
Permits, Fees & Special Assessments	37,479,862	40,245,490	40,245,490	40,505,666	41,228,207	982,717
Intergovernmental Revenue	74,615	99,900	99,900	49,005	97,700	-2,200
Charges For Services	10,383,839	10,648,909	10,648,909	5,635,896	10,978,561	329,652
Miscellaneous Revenues	2,013,763	1,613,196	1,613,196	1,259,836	1,650,807	37,611
Less 5% Statutory Reduction	0	-3,788,083	-3,788,083	0	-3,978,298	-190,215
Transfers In	7,037,649	4,171,447	4,413,787	4,413,786	4,786,055	614,608
Other Sources	677,799	0	0	0	0	0
Fund Balance	0	21,589,506	22,647,470	0	26,831,356	5,241,850
<b>Total</b>	<b>77,918,970</b>	<b>97,734,511</b>	<b>99,034,815</b>	<b>74,098,312</b>	<b>107,205,050</b>	<b>9,470,539</b>
<b>Expenditures</b>						
Personal Services	43,359,368	45,923,594	45,923,594	34,485,271	45,505,809	-417,785
Operating Expenses	13,289,858	14,847,914	15,180,546	8,964,910	15,429,434	581,520
Capital Outlay	638,945	568,778	640,587	306,957	447,499	-121,279
Debt Service	2,359,584	2,549,069	2,549,069	2,429,875	2,552,448	3,379
Transfers Out	20,699,010	11,794,437	12,447,960	9,063,066	18,756,391	6,961,954
Reserves - Operating	0	17,197,249	17,439,589	0	19,648,468	2,451,219
Reserves - Debt	0	1,942,956	1,942,956	0	1,954,492	11,536
Reserves - Capital	0	2,910,514	2,910,514	0	2,910,509	-5
<b>Total</b>	<b>80,346,765</b>	<b>97,734,511</b>	<b>99,034,815</b>	<b>55,250,078</b>	<b>107,205,050</b>	<b>9,470,539</b>

**FUND 134 - COUNTYWIDE FIRE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	19,324,259	23,204,033	23,204,033	14,650,430	22,673,027	-531,006
5120002 - Disaster Relief	17,254	0	0	27,236	0	0
5120030 - Holiday Pay	461,133	535,000	535,000	430,491	540,000	5,000
5124000 - Exec Deferred Compensation	10,567	0	0	16,100	12,000	12,000
5130001 - Vacancy Factor	0	-519,928	-519,928	0	-516,233	3,695
5130002 - Other Salaries & Wages-Standb	287,442	225,000	225,000	310,144	345,000	120,000
5130003 - Other Salaries & Wages-Deploy	24,445	0	0	0	0	0
5130004 - Other Salaries & Wages-BC Woi	256,166	359,312	359,312	216,501	400,000	40,688
5140000 - Overtime	2,090,733	2,357,704	2,357,704	2,330,612	2,499,254	141,550
5140001 - Overtime-Deployment	85,695	0	0	0	0	0
5140003 - Overtime- Disaster Relief	935	0	0	0	0	0
5150000 - Incentive Pay	2,596,279	2,633,679	2,633,679	2,054,700	2,661,415	27,736
5150010 - Uniform Allowance	95,585	99,000	99,000	94,850	104,100	5,100
5150030 - Educ Incentive Firefighters	99,730	115,200	115,200	72,780	75,600	-39,600
5150031 - Tuition Reimbursement - CBA	9,687	50,000	50,000	8,972	50,000	0
5150032 - Tuition Reimbursement - Non-C	0	5,000	5,000	0	10,000	5,000
5150100 - Wellness Incentive	128,407	127,920	127,920	107,050	130,650	2,730
5160000 - Compensated Annual Leave	1,513,125	0	0	1,126,175	0	0
5160010 - Compensated Ann Leave Payoff	81,091	0	0	19,659	0	0
5160020 - Compensated Admin Leave	23,738	0	0	7,660	0	0
5170000 - Compensated Sick Leave	1,043,194	0	0	808,348	0	0
5170010 - Compensated Sick Leave Payoff	128,915	0	0	48,109	0	0
5180001 - PY Salary Repayment	-3,887	0	0	0	0	0
5210000 - Fica Taxes	2,078,534	2,199,573	2,199,573	1,636,303	2,173,740	-25,833
5220000 - Retirement Contributions	6,793,569	7,107,226	7,107,226	5,252,288	6,831,163	-276,063
5230000 - Health Insurance	4,531,276	5,721,850	5,721,850	4,061,194	5,806,688	84,838
5231000 - Life Insurance	23,290	27,936	27,936	16,093	29,894	1,958
5232000 - Dental Insurance	98,196	126,004	126,004	91,532	120,996	-5,008
5233000 - Lt Disability Insurance	33,870	49,028	49,028	26,003	38,863	-10,165
5233100 - St Disability Insurance	61,241	54,218	54,218	47,002	69,268	15,050
5240000 - Workers' Compensation	1,464,900	1,445,839	1,445,839	1,025,036	1,450,384	4,545
<b>Personal Services:</b>	<b>\$43,359,368</b>	<b>\$45,923,594</b>	<b>\$45,923,594</b>	<b>\$34,485,271</b>	<b>\$45,505,809</b>	<b>-\$417,785</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	14,410	42,600	63,810	9,080	32,500	-10,100
5310006 - Legal Fees	141,531	60,000	77,015	36,232	50,000	-10,000
5312000 - Tax Collector Fees	1,133,157	1,215,825	1,215,825	1,243,313	1,264,946	49,121
5314000 - Medical Svcs	264,958	314,476	314,476	14,371	306,006	-8,470
5340000 - Other Contractual Services	1,133,927	1,205,985	1,257,214	575,218	1,234,936	28,951
5400000 - Travel And Per Diem	27,212	53,896	52,940	10,681	40,348	-13,548
5410000 - Communications	245,079	268,252	268,252	168,865	282,651	14,399
5420000 - Freight & Postage Services	4,559	2,550	2,550	2,507	5,930	3,380
5430000 - Utility Services	336,516	327,100	327,100	211,725	350,200	23,100
5440000 - Rentals And Leases	161,332	239,687	239,687	160,330	251,127	11,440
5450000 - Insurance	131,020	156,027	156,027	156,027	246,937	90,910
5450502 - Insurance Claims - Prop & Casua	31,254	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	789,024	1,206,116	1,250,916	642,929	1,297,577	91,461
5460008 - R&M Parking re-paving	37,204	0	110,306	110,306	0	0
5462000 - Rep & Maint-automotive	1,531,673	1,523,000	1,567,722	1,065,819	1,523,000	0

**FUND 134 - COUNTYWIDE FIRE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5470000 - Printing And Binding	1,735	3,700	3,700	528	3,800	100
5480000 - Promotional Activities	3,253	16,000	16,000	3,437	16,000	0
5490000 - Oth Current Chgs & Obligations	4,158	204,100	212,371	203,950	225,502	21,402
5490011 - Cash over/shorts	1	0	0	0	0	0
5490400 - Bad Debt	5,136,686	5,327,269	5,327,269	2,770,962	5,722,791	395,522
5490500 - Reimbursement Of Py Revenue	734	0	0	241	0	0
5490501 - OH-Workers' Compensation	135,744	98,368	98,368	98,368	98,426	58
5490502 - OH-Property & Liability Insuranc	25,288	27,851	27,851	27,851	27,851	0
5490503 - OH-Dental Insurance	20,324	25,643	25,643	25,643	25,661	18
5490504 - OH-Health Insurance	95,820	95,309	95,309	95,309	95,361	52
5490505 - OH-Life/AD&D, STD, LTD	21,911	21,099	21,099	21,099	21,058	-41
5490509 - OH-Fleet Oversight	13,483	13,120	13,120	13,120	13,120	0
5490511 - OH-Fleet Fuel	25,020	73,800	73,800	73,800	73,800	0
5511000 - Office Supplies	29,232	32,500	32,500	21,561	32,000	-500
5512000 - Office Equipment	3,359	4,500	4,500	829	4,000	-500
5520000 - Operating Supplies	856,823	1,204,320	1,205,470	594,597	1,084,968	-119,352
5520010 - Computer Software	42,653	111,595	133,555	45,399	45,000	-66,595
5520011 - Computer Software, SAAS	5,400	0	0	0	1,500	1,500
5520020 - Computer Hardware, Non-Capit.	38,602	90,500	106,620	66,990	36,500	-54,000
5521000 - Gas & Oil	241,670	257,951	257,951	161,518	292,115	34,164
5521005 - Gas & Oil-Direct	181,787	203,278	203,278	108,711	178,482	-24,796
5524500 - Cleaning Supplies	10	0	0	14	0	0
5525000 - Tools	1,947	1,800	1,800	1,698	1,800	0
5526000 - Clothing	212,437	233,756	233,756	162,876	283,350	49,594
5540000 - Books,pubs,subs & Membership	10,283	15,151	15,151	4,258	15,351	200
5541000 - Registration Fees	10,093	21,240	21,240	3,377	17,840	-3,400
5550000 - Training	188,552	149,550	146,355	51,372	227,000	77,450
<b>Operating Expenses:</b>	<b>\$13,289,858</b>	<b>\$14,847,914</b>	<b>\$15,180,546</b>	<b>\$8,964,910</b>	<b>\$15,429,434</b>	<b>\$581,520</b>
<b>Capital Outlay:</b>						
5630000 - Improv Other Than Bldgs	0	0	0	0	8,000	8,000
5640000 - Machinery & Equipment	367,354	339,978	339,908	210,668	327,966	-12,012
5640020 - Computer Hardware, Capital	168,644	228,800	176,800	69,713	111,533	-117,267
5640100 - Vehicles	102,946	0	0	0	0	0
5680010 - Computer Software, Capital	0	0	123,879	26,576	0	0
<b>Capital Outlay:</b>	<b>\$638,945</b>	<b>\$568,778</b>	<b>\$640,587</b>	<b>\$306,957</b>	<b>\$447,499</b>	<b>-\$121,279</b>
<b>Debt Service:</b>						
5710000 - Principal	1,812,308	1,982,983	1,982,983	1,896,486	2,032,244	49,261
5720000 - Interest	547,277	566,086	566,086	533,390	520,204	-45,882
<b>Debt Service:</b>	<b>\$2,359,584</b>	<b>\$2,549,069</b>	<b>\$2,549,069</b>	<b>\$2,429,875</b>	<b>\$2,552,448</b>	<b>\$3,379</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	5,907,575	5,886,096	5,886,096	4,414,572	2,909,155	-2,976,941
5910158 - Tran Out-intergov Radio Commu	250,005	228,748	228,748	171,561	202,553	-26,195
5910240 - Tran Out-TDT Revenue Refundir	0	0	344,500	172,250	0	0
5910242 - Transfers Out Fund 242	0	301,011	301,011	150,506	300,363	-648
5910248 - Tran Out - 248	0	794,676	794,676	397,338	529,784	-264,892
5910306 - Tran Out-local Opt Infra Sales	2,296,065	0	0	0	0	0
5910331 - Tran Out - Fire Capital Fund	9,834,726	2,070,147	1,725,647	1,380,360	12,224,184	10,154,037

**FUND 134 - COUNTYWIDE FIRE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	653,523	326,762	0	0
5910510 - Tran Out Fleet	120,000	49,783	49,783	37,337	0	-49,783
5910511 - Tran Out Fleet Fuel F511	58,380	101,760	101,760	76,320	146,000	44,240
5910704 - Transfers out-Property Appr	371,374	390,434	390,434	292,910	391,366	932
5910705 - Transfers out-Sheriff	1,860,885	1,971,782	1,971,782	1,643,151	2,052,986	81,204
<b>Transfers Out:</b>	<b>\$20,699,010</b>	<b>\$11,794,437</b>	<b>\$12,447,960</b>	<b>\$9,063,066</b>	<b>\$18,756,391</b>	<b>\$6,961,954</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	11,995,452	11,995,452	0	13,281,939	1,286,487
5990020 - Reserve For Contingency	0	5,201,797	5,444,137	0	6,366,529	1,164,732
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$17,197,249</b>	<b>\$17,439,589</b>	<b>\$0</b>	<b>\$19,648,468</b>	<b>\$2,451,219</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,942,956	1,942,956	0	1,954,492	11,536
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,942,956</b>	<b>\$1,942,956</b>	<b>\$0</b>	<b>\$1,954,492</b>	<b>\$11,536</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	2,910,509	2,910,509
5990041 - Res For Capital - Designated	0	2,910,514	2,910,514	0	0	-2,910,514
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,910,514</b>	<b>\$2,910,514</b>	<b>\$0</b>	<b>\$2,910,509</b>	<b>-\$5</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$80,346,765</b>	<b>\$97,734,511</b>	<b>\$99,034,815</b>	<b>\$55,250,078</b>	<b>\$107,205,050</b>	<b>\$9,470,539</b>

## FUND 136 – HOMESTEAD FORECLOSURE MEDIATION FUND

<b>TRENDS &amp; ISSUES</b>
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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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<b>REVENUES</b>
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This Fund has no revenue for FY21.
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\* **This Fund is being included for historical purposes only as there were actuals in prior years.**



**136-HOMESTEAD FORECLOSURE MEDIATION FUND**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Expenditures</b>						
Transfers Out	49,663	0	0	0	0	0
<b>Total</b>	<b>49,663</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**136-HOMESTEAD FORECLOSURE MEDIATION FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	49,663	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$49,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$49,663</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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).

Personal Services supports 1.50 FTEs which remains unchanged from FY20 Adopted Budget. Overall Personal Services increased \$3,059 due to the following:

- Overtime due to anticipated needs for FY21
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures total \$860,953 for administration and program activities.

Grants and Aids includes funding for the City of Kissimmee's portion of the grant as outlined in the Interlocal Agreement.

### REVENUES

The HOME Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY21 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$1,414,544.

## 137-HOME FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,169,989	1,037,320	2,047,965	120,643	1,414,544	377,224
Miscellaneous Revenues	0	0	0	650,000	0	0
Transfers In	84	0	0	0	0	0
Fund Balance	0	244,187	263,196	0	236,877	-7,310
<b>Total</b>	<b>1,170,073</b>	<b>1,281,507</b>	<b>2,311,161</b>	<b>770,643</b>	<b>1,651,421</b>	<b>369,914</b>
<b>Expenditures</b>						
Personal Services	66,799	98,178	98,178	71,393	101,237	3,059
Operating Expenses	1,068,352	810,095	1,839,589	1,454,957	860,953	50,858
Grants and Aids	43,003	373,234	373,234	56,700	689,231	315,997
Transfers Out	0	0	160	80	0	0
<b>Total</b>	<b>1,178,154</b>	<b>1,281,507</b>	<b>2,311,161</b>	<b>1,583,130</b>	<b>1,651,421</b>	<b>369,914</b>

**FUND 137 - HOME FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	40,373	60,866	60,866	40,973	60,860	-6
5130001 - Vacancy Factor	0	-1,083	-1,083	0	-1,109	-26
5140000 - Overtime	17	1,000	1,000	351	2,500	1,500
5150300 - Class C Meals	0	0	0	13	0	0
5160000 - Compensated Annual Leave	1,591	0	0	1,599	0	0
5160020 - Compensated Admin Leave	459	0	0	282	0	0
5170000 - Compensated Sick Leave	1,210	0	0	1,378	0	0
5210000 - Fica Taxes	2,937	4,734	4,734	2,957	4,848	114
5220000 - Retirement Contributions	3,639	5,240	5,240	3,776	6,336	1,096
5230000 - Health Insurance	15,827	26,540	26,540	19,394	26,854	314
5231000 - Life Insurance	47	58	58	44	64	6
5232000 - Dental Insurance	301	473	473	346	492	19
5233000 - Lt Disability Insurance	68	103	103	71	101	-2
5233100 - St Disability Insurance	123	136	136	129	183	47
5240000 - Workers' Compensation	99	111	111	80	108	-3
5250000 - Unemployment Compensation	106	0	0	0	0	0
<b>Personal Services:</b>	<b>\$66,799</b>	<b>\$98,178</b>	<b>\$98,178</b>	<b>\$71,393</b>	<b>\$101,237</b>	<b>\$3,059</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	3,250	5,000	5,000	525	5,000	0
5400000 - Travel And Per Diem	356	2,000	2,000	0	2,000	0
5420000 - Freight & Postage Services	0	100	100	0	100	0
5450000 - Insurance	0	382	382	0	0	-382
5488000 - Promotional-ads/media Buys	1,167	3,074	3,074	0	3,074	0
5490000 - Oth Current Chgs & Obligations	1,062,479	795,039	1,824,533	1,454,432	846,279	51,240
5511000 - Office Supplies	0	1,000	1,000	0	1,000	0
5512000 - Office Equipment	0	500	500	0	500	0
5521000 - Gas & Oil	0	200	200	0	200	0
5540000 - Books,pubs,subs & Membership	0	300	300	0	300	0
5541000 - Registration Fees	1,100	1,000	1,000	0	1,000	0
5550000 - Training	0	1,500	1,500	0	1,500	0
<b>Operating Expenses:</b>	<b>\$1,068,352</b>	<b>\$810,095</b>	<b>\$1,839,589</b>	<b>\$1,454,957</b>	<b>\$860,953</b>	<b>\$50,858</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	33,003	239,138	239,138	0	541,274	302,136
5811000-Aids To Gov't Agencies	10,000	134,096	134,096	56,700	147,957	13,861
<b>Grants and Aids:</b>	<b>\$43,003</b>	<b>\$373,234</b>	<b>\$373,234</b>	<b>\$56,700</b>	<b>\$689,231</b>	<b>\$315,997</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	160	80	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$160</b>	<b>\$80</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,178,154</b>	<b>\$1,281,507</b>	<b>\$2,311,161</b>	<b>\$1,583,130</b>	<b>\$1,651,421</b>	<b>\$369,914</b>

## FUND 139 – CRIMINAL JUSTICE TRAINING FUND

<b>TRENDS &amp; ISSUES</b>
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Funding provides training to criminal justice personnel as requested by the Sheriff and approved by the BOCC. Overall, the FY21 Budget represents an increase of \$3,757 from the FY20 Adopted Budget.
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<b>REVENUES</b>
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Revenues are based on an additional \$2, which is levied on traffic fines and collected by the Clerk of the Circuit Court. Additional revenue includes Interest and Fund Balance.
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### 139-CRIMINAL JUSTICE TRAINING

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	68,434	57,464	57,464	45,581	65,961	8,497
Miscellaneous Revenues	382	150	150	207	136	-14
Less 5% Statutory Reduction	0	-2,881	-2,881	0	-3,305	-424
Fund Balance	0	7,194	10,553	0	2,892	-4,302
<b>Total</b>	<b>68,816</b>	<b>61,927</b>	<b>65,286</b>	<b>45,788</b>	<b>65,684</b>	<b>3,757</b>
<b>Expenditures</b>						
Transfers Out	63,045	61,927	65,286	38,374	65,684	3,757
<b>Total</b>	<b>63,045</b>	<b>61,927</b>	<b>65,286</b>	<b>38,374</b>	<b>65,684</b>	<b>3,757</b>

**FUND 139 - CRIMINAL JUSTICE TRAINING FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	63,045	61,927	65,286	38,374	65,684	3,757
<b>Transfers Out:</b>	<b>\$63,045</b>	<b>\$61,927</b>	<b>\$65,286</b>	<b>\$38,374</b>	<b>\$65,684</b>	<b>\$3,757</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$63,045</b>	<b>\$61,927</b>	<b>\$65,286</b>	<b>\$38,374</b>	<b>\$65,684</b>	<b>\$3,757</b>



## 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. (Sections 328.66 and 328.72, Florida Statutes)

This Fund does not support Personal Services or Operating Expenditures. For FY21, this Fund includes Transfers Out to the General Fund for the Cost Allocation as well as Reserves in accordance with policy. Remaining funds from ongoing projects will be brought forward later in the budget process to ensure estimates are as accurate as possible.

Overall, this Fund decreased \$508,465 from the FY20 Adopted Budget.

### REVENUES

Revenues are derived from boat registration fees collected by the State, Interest, Rents and Royalties as well as Fund Balance. FY21's estimated revenue is based on calculated trends.

## 141-BOATING IMPROVEMENT FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	97,194	105,053	105,053	41,770	90,666	-14,387
Miscellaneous Revenues	23,682	18,466	18,466	11,414	18,092	-374
Less 5% Statutory Reduction	0	-6,176	-6,176	0	-5,438	738
Fund Balance	0	662,402	619,431	0	167,960	-494,442
<b>Total</b>	<b>120,876</b>	<b>779,745</b>	<b>736,774</b>	<b>53,183</b>	<b>271,280</b>	<b>-508,465</b>
<b>Expenditures</b>						
Capital Outlay	108,983	602,449	531,870	18,864	0	-602,449
Transfers Out	7,353	5,904	5,904	4,428	8,158	2,254
Reserves - Operating	0	0	0	0	54,256	54,256
Reserves - Capital	0	171,392	199,000	0	208,866	37,474
<b>Total</b>	<b>116,336</b>	<b>779,745</b>	<b>736,774</b>	<b>23,292</b>	<b>271,280</b>	<b>-508,465</b>

**FUND 141 - BOATING IMPROVEMENT FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	108,983	602,449	531,870	18,864	0	-602,449
<b>Capital Outlay:</b>	<b>\$108,983</b>	<b>\$602,449</b>	<b>\$531,870</b>	<b>\$18,864</b>	<b>\$0</b>	<b>-\$602,449</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	7,353	5,904	5,904	4,428	8,158	2,254
<b>Transfers Out:</b>	<b>\$7,353</b>	<b>\$5,904</b>	<b>\$5,904</b>	<b>\$4,428</b>	<b>\$8,158</b>	<b>\$2,254</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	54,256	54,256
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$54,256</b>	<b>\$54,256</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	171,392	199,000	0	208,866	37,474
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$171,392</b>	<b>\$199,000</b>	<b>\$0</b>	<b>\$208,866</b>	<b>\$37,474</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$116,336</b>	<b>\$779,745</b>	<b>\$736,774</b>	<b>\$23,292</b>	<b>\$271,280</b>	<b>-\$508,465</b>

## FUND 142 – MOBILITY FEE EAST DISTRICT FUND

### TRENDS & ISSUES

Ordinance #2015-22 authorized the imposition of Mobility Fees which was amended by Ordinance #2018-7 and #2018-26. The intent of the Mobility Fee is to ensure new developments pay their 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.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Proposed projects for FY21 include Fortune Lakeshore Multi-Use Trail and Fortune-Simpson Intersection Improvement. Funding in Capital - Designated is reserved for Neptune Phases III and IV. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

### REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to increase in FY21 based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the balance remaining from currently funded capital projects are determined.

### 142 - MOBILITY FEE EAST DISTRICT ZONE

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	7,912,898	7,814,692	7,814,692	6,699,379	8,321,753	507,061
Miscellaneous Revenues	261,170	86,576	86,576	155,042	155,042	68,466
Less 5% Statutory Reduction	0	-395,063	-395,063	0	-423,840	-28,777
Fund Balance	0	12,455,435	13,465,003	0	3,813,225	-8,642,210
<b>Total</b>	<b>8,174,068</b>	<b>19,961,640</b>	<b>20,971,208</b>	<b>6,854,421</b>	<b>11,866,180</b>	<b>-8,095,460</b>
<b>Expenditures</b>						
Operating Expenses	20,356	0	0	41,509	0	0
Capital Outlay	1,223,997	8,103,017	17,974,473	791,402	2,250,000	-5,853,017
Transfers Out	4,967	6,529	6,529	4,897	9,488	2,959
Reserves - Capital	0	11,852,094	2,990,206	0	9,606,692	-2,245,402
<b>Total</b>	<b>1,249,320</b>	<b>19,961,640</b>	<b>20,971,208</b>	<b>837,808</b>	<b>11,866,180</b>	<b>-8,095,460</b>

**142 - MOBILITY FEE EAST DISTRICT ZONE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490500 - Reimbursement Of Py Revenue	20,356	0	0	41,509	0	0
<b>Operating Expenses:</b>	<b>\$20,356</b>	<b>\$0</b>	<b>\$0</b>	<b>\$41,509</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,223,997	8,103,017	17,974,473	791,402	2,250,000	-5,853,017
<b>Capital Outlay:</b>	<b>\$1,223,997</b>	<b>\$8,103,017</b>	<b>\$17,974,473</b>	<b>\$791,402</b>	<b>\$2,250,000</b>	<b>-\$5,853,017</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,967	6,529	6,529	4,897	9,488	2,959
<b>Transfers Out:</b>	<b>\$4,967</b>	<b>\$6,529</b>	<b>\$6,529</b>	<b>\$4,897</b>	<b>\$9,488</b>	<b>\$2,959</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	822,012	0	0	0
5990041 - Res For Capital - Designated	0	11,852,094	2,168,194	0	9,606,692	-2,245,402
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$11,852,094</b>	<b>\$2,990,206</b>	<b>\$0</b>	<b>\$9,606,692</b>	<b>-\$2,245,402</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,249,320</b>	<b>\$19,961,640</b>	<b>\$20,971,208</b>	<b>\$837,808</b>	<b>\$11,866,180</b>	<b>-\$8,095,460</b>

## 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 developments pay their 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.

Proposed projects for FY21 include Michigan Avenue Pedestrian Safety. Funding in Capital - Designated is reserved for Neptune Phase II and III as well as CR532. In addition, ongoing projects will be appropriated later in the budget process to ensure estimates are as accurate as possible.

### REVENUES

Mobility Fees are collected at the time of issuance of a building permit. Annual adjustments to the fees are in accordance with changes in the National Highway Construct Cost Index 2.0, published by the U.S. Department of Transportation Federal Highway Administration. Revenues are projected to decrease in FY21 based on estimates for fees and development activity which will be reevaluated through the budget process. The Fund Balance is a conservative estimate and will be revised once the remaining balance from currently funded capital projects are determined.

### 143 - MOBILITY FEE WEST DISTRICT ZONE

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	26,734,593	24,606,603	24,606,603	15,654,976	18,335,154	-6,271,449
Charges For Services	529	529	529	0	0	-529
Miscellaneous Revenues	852,115	270,127	270,127	538,314	349,751	79,624
Less 5% Statutory Reduction	0	-1,243,863	-1,243,863	0	-934,245	309,618
Fund Balance	0	43,718,997	46,573,149	0	31,622,749	-12,096,248
<b>Total</b>	<b><u>27,587,237</u></b>	<b><u>67,352,393</u></b>	<b><u>70,206,545</u></b>	<b><u>16,193,290</u></b>	<b><u>49,373,409</u></b>	<b><u>-17,978,984</u></b>
<b>Expenditures</b>						
Operating Expenses	93,537	0	0	242,625	0	0
Capital Outlay	1,419,443	23,546,395	33,987,434	1,062,784	58,500	-23,487,895
Transfers Out	8,549	12,723	12,723	9,542	21,431	8,708
Reserves - Capital	0	43,793,275	36,206,388	0	49,293,478	5,500,203
<b>Total</b>	<b><u>1,521,529</u></b>	<b><u>67,352,393</u></b>	<b><u>70,206,545</u></b>	<b><u>1,314,951</u></b>	<b><u>49,373,409</u></b>	<b><u>-17,978,984</u></b>



**143 - MOBILITY FEE WEST DISTRICT ZONE**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490500 - Reimbursement Of Py Revenue	93,537	0	0	251,331	0	0
<b>Operating Expenses:</b>	<b>\$93,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$251,331</b>	<b>\$0</b>	<b>\$0</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	1,419,443	23,546,395	33,987,434	1,675,121	58,500	-23,487,895
<b>Capital Outlay:</b>	<b>\$1,419,443</b>	<b>\$23,546,395</b>	<b>\$33,987,434</b>	<b>\$1,675,121</b>	<b>\$58,500</b>	<b>-\$23,487,895</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	8,549	12,723	12,723	9,542	21,431	8,708
<b>Transfers Out:</b>	<b>\$8,549</b>	<b>\$12,723</b>	<b>\$12,723</b>	<b>\$9,542</b>	<b>\$21,431</b>	<b>\$8,708</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	2,813,013	0	15,271,367	15,271,367
5990041 - Res For Capital - Designated	0	43,793,275	33,393,375	0	34,022,111	-9,771,164
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$43,793,275</b>	<b>\$36,206,388</b>	<b>\$0</b>	<b>\$49,293,478</b>	<b>\$5,500,203</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,521,529</b>	<b>\$67,352,393</b>	<b>\$70,206,545</b>	<b>\$1,935,994</b>	<b>\$49,373,409</b>	<b>-\$17,978,984</b>

## 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 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 relocation. 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.

This Fund does not support Personal Services.

Operating Expenditures remained the same as the FY20 Adopted Budget to fund the required contractual services. The anticipated revenue not appropriated to Operating has been offset to Reserves Restricted in compliance with the American Traffic Solutions (ATS) Agreement Section 8.6. which can be used to fund Intersection Safety needs upon confirmation of funds.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$337,164 from the FY20 Adopted Budget.

### REVENUES

Resolution #11-012R (BOCC approved January 6, 2014) created fines, fees and charges as set forth in the new provision of the Mark Wandall Traffic Safety Act. The resolution outlines the use of the revenues generated by the enforcement of red light violations. Revenues will cover all costs incurred by the operation and enforcement of the safety act, improve intersections where safety may be enhanced, improve/enhance new traffic signals, signal retiming, turn lane modifications and additions, signage, pavement marking, education programs, bicycle and pedestrian facilities, sidewalks and street lighting.

## 145 - RED LIGHT CAMERAS

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Judgment, Fines & Forfeits	1,008,253	980,652	980,652	639,937	809,532	-171,120
Miscellaneous Revenues	14,450	6,262	6,262	7,511	6,262	0
Less 5% Statutory Reduction	0	-49,346	-49,346	0	-40,790	8,556
Fund Balance	0	299,152	623,071	0	798,880	499,728
<b>Total</b>	<b>1,022,703</b>	<b>1,236,720</b>	<b>1,560,639</b>	<b>647,448</b>	<b>1,573,884</b>	<b>337,164</b>
<b>Expenditures</b>						
Operating Expenses	590,681	670,200	670,200	367,799	670,200	0
Transfers Out	0	0	0	0	5,476	5,476
Reserves - Restricted	0	566,520	890,439	0	898,208	331,688
<b>Total</b>	<b>590,681</b>	<b>1,236,720</b>	<b>1,560,639</b>	<b>367,799</b>	<b>1,573,884</b>	<b>337,164</b>

**145 - RED LIGHT CAMERAS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	590,681	655,200	655,200	367,799	655,200	0
5420000 - Freight & Postage Services	0	15,000	15,000	0	15,000	0
<b>Operating Expenses:</b>	<b>\$590,681</b>	<b>\$670,200</b>	<b>\$670,200</b>	<b>\$367,799</b>	<b>\$670,200</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	5,476	5,476
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,476</b>	<b>\$5,476</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	566,520	890,439	0	898,208	331,688
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$566,520</b>	<b>\$890,439</b>	<b>\$0</b>	<b>\$898,208</b>	<b>\$331,688</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$590,681</b>	<b>\$1,236,720</b>	<b>\$1,560,639</b>	<b>\$367,799</b>	<b>\$1,573,884</b>	<b>\$337,164</b>

## FUND 146 – TDT RIDA PHASE II TAX BOND 2016 PROJECT

### 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.

### REVENUES

The primary revenue source is Fund Balance.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	4,035	0	0	1,477	0	0
Fund Balance	0	146,646	148,517	0	149,994	3,348
<b>Total</b>	<b>4,035</b>	<b>146,646</b>	<b>148,517</b>	<b>1,477</b>	<b>149,994</b>	<b>3,348</b>
<b>Expenditures</b>						
Capital Outlay	122,841	0	0	0	0	0
Reserves - Capital	0	146,646	148,517	0	149,994	3,348
<b>Total</b>	<b>122,841</b>	<b>146,646</b>	<b>148,517</b>	<b>0</b>	<b>149,994</b>	<b>3,348</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	122,841	0	0	0	0	0
<b>Capital Outlay:</b>	<b>\$122,841</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	146,646	148,517	0	149,994	3,348
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$146,646</b>	<b>\$148,517</b>	<b>\$0</b>	<b>\$149,994</b>	<b>\$3,348</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$122,841</b>	<b>\$146,646</b>	<b>\$148,517</b>	<b>\$0</b>	<b>\$149,994</b>	<b>\$3,348</b>

## 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).

Personal Services supports 81.35 FTEs, which is a decrease of 2.35 FTEs over the FY20 Adopted Budget due to the reorganization of the building office and the annual evaluation of position appropriations. Overall Personal Services decreased \$138,253 from the FY20 Adopted Budget due to the adjustments mentioned above, which were partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances rates were revised for FY21; however, Health Insurance reflects a reduction due to changes noted above in FTEs. These costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures decreased \$664,292 from the FY20 Adopted Budget primarily due to decreases in costs for Professional Services associated with software systems.

Capital Outlay includes funding for a KIP Scanner for Customer Resources cost center and a MAVIC 2 Zoom Smart Drone for Building and Permitting cost center. 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.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves – Operating were established in accordance with the Budget Policy. Reserves – Stability were established in accordance with the Budget Policy.

Overall this Fund decreased \$8,875,173 from the FY20 Adopted Budget.



**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 are able to provide for all needed expenditures. For FY21, it is estimated that Building Permits, Fees & Special Assessments will decrease (\$713,484) from the FY20 Adopted Budget based on current year's trend due to the impact of COVID-19.

## 148-BUILDING FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	30	0	0	0	0	0
Permits, Fees & Special Assessments	10,439,458	9,671,862	9,671,862	6,259,382	8,958,378	-713,484
Charges For Services	241,513	145,833	145,833	156,925	156,452	10,619
Judgment, Fines & Forfeits	4,636	5,075	5,075	9,870	5,075	0
Miscellaneous Revenues	684,332	89,389	89,389	295,684	250,967	161,578
Less 5% Statutory Reduction	0	-495,608	-495,608	0	-468,544	27,064
Transfers In	82,134	0	0	0	0	0
Fund Balance	0	21,117,857	24,336,423	0	12,756,907	-8,360,950
<b>Total</b>	<b>11,452,104</b>	<b>30,534,408</b>	<b>33,752,974</b>	<b>6,721,860</b>	<b>21,659,235</b>	<b>-8,875,173</b>
<b>Expenditures</b>						
Personal Services	4,106,621	7,038,000	6,963,000	3,750,246	6,899,747	-138,253
Operating Expenses	3,077,081	5,259,392	5,334,392	1,902,253	4,595,100	-664,292
Capital Outlay	1,294,569	4,570,036	7,717,067	628,046	27,472	-4,542,564
Transfers Out	288,599	331,418	402,953	284,331	658,812	327,394
Reserves - Operating	0	2,885,538	2,885,538	0	4,191,534	1,305,996
Reserves - Capital	0	4,916,503	4,916,503	0	0	-4,916,503
Reserves - Stability	0	5,533,521	5,533,521	0	5,286,570	-246,951
<b>Total</b>	<b>8,766,870</b>	<b>30,534,408</b>	<b>33,752,974</b>	<b>6,564,876</b>	<b>21,659,235</b>	<b>-8,875,173</b>

**148-BUILDING FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	2,659,217	4,958,006	4,883,006	2,459,812	4,794,081	-163,925
5120002 - Disaster Relief	2,255	0	0	3,829	0	0
5130001 - Vacancy Factor	0	-88,503	-88,503	0	-85,637	2,866
5140000 - Overtime	55,268	100,000	100,000	27,435	100,000	0
5140002 - Overtime- Code Enforcement	135	0	0	34	0	0
5140003 - Overtime- Disaster Relief	695	0	0	0	0	0
5150300 - Class C Meals	7	0	0	0	0	0
5160000 - Compensated Annual Leave	159,627	0	0	91,749	0	0
5160010 - Compensated Ann Leave Payoff	11,560	0	0	12,821	0	0
5160020 - Compensated Admin Leave	24,456	0	0	22,279	0	0
5170000 - Compensated Sick Leave	92,245	0	0	71,130	0	0
5170010 - Compensated Sick Leave Payoff	11,003	0	0	19,857	0	0
5210000 - Fica Taxes	223,158	386,932	386,932	199,891	374,390	-12,542
5220000 - Retirement Contributions	263,800	439,841	439,841	236,554	502,434	62,593
5230000 - Health Insurance	532,645	1,125,282	1,125,282	539,869	1,090,660	-34,622
5231000 - Life Insurance	3,154	4,752	4,752	2,565	4,944	192
5232000 - Dental Insurance	14,059	24,378	24,378	13,592	25,000	622
5233000 - Lt Disability Insurance	4,581	8,355	8,355	4,183	7,834	-521
5233100 - St Disability Insurance	8,232	11,125	11,125	7,521	14,097	2,972
5240000 - Workers' Compensation	38,048	67,832	67,832	32,596	71,944	4,112
5250000 - Unemployment Compensation	2,475	0	0	4,530	0	0
<b>Personal Services:</b>	<b>\$4,106,621</b>	<b>\$7,038,000</b>	<b>\$6,963,000</b>	<b>\$3,750,246</b>	<b>\$6,899,747</b>	<b>-\$138,253</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	637,635	1,500,000	1,500,000	280,297	850,000	-650,000
5340000 - Other Contractual Services	1,717,605	2,035,000	2,035,000	917,344	2,035,000	0
5400000 - Travel And Per Diem	10,880	26,384	26,384	3,863	25,850	-534
5410000 - Communications	23,301	28,326	28,326	19,039	45,471	17,145
5420000 - Freight & Postage Services	1,615	2,240	2,240	1,075	2,240	0
5440000 - Rentals And Leases	4,151	4,993	4,993	2,373	3,480	-1,513
5450000 - Insurance	24,598	86,575	86,575	86,575	24,501	-62,074
5460000 - Repair & Maintenance Svcs	446,150	655,394	730,394	182,514	700,515	45,121
5462000 - Rep & Maint-automotive	10,392	17,400	17,400	16,889	31,920	14,520
5470000 - Printing And Binding	704	9,415	9,415	603	8,540	-875
5490000 - Oth Current Chgs & Obligations	23,928	29,800	29,800	18,425	29,800	0
5490011 - Cash over/shorts	-1	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	0	0	0	203,172	0	0
5490501 - OH-Workers' Compensation	22,835	21,508	21,508	21,508	20,905	-603
5490502 - OH-Property & Liability Insuranc	4,748	15,454	15,454	15,454	15,454	0
5490503 - OH-Dental Insurance	3,417	5,608	5,608	5,608	5,450	-158
5490504 - OH-Health Insurance	16,119	20,842	20,842	20,842	20,255	-587
5490505 - OH-Life/AD&D, STD, LTD	3,533	4,454	4,454	4,454	4,280	-174
5490509 - OH-Fleet Oversight	2,037	2,080	2,080	2,080	2,080	0
5490511 - OH-Fleet Fuel	3,780	11,700	11,700	11,700	11,700	0
5511000 - Office Supplies	8,330	13,772	13,772	5,652	14,150	378
5512000 - Office Equipment	2,600	0	0	350	0	0
5520000 - Operating Supplies	25,035	50,744	50,744	12,677	45,859	-4,885
5520010 - Computer Software	913	0	0	552	12,024	12,024
5520020 - Computer Hardware, Non-Capit.	8,852	501,000	501,000	1,901	503,500	2,500

## 148-BUILDING FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5520021 - Computer Hardware, Operating	108	0	0	0	0	0
5521000 - Gas & Oil	41,020	74,921	74,921	32,335	62,455	-12,466
5540000 - Books,pubs,subs & Membership	7,689	44,759	44,759	7,771	22,787	-21,972
5550000 - Training	25,107	97,023	97,023	27,201	96,884	-139
<b>Operating Expenses:</b>	<b>\$3,077,081</b>	<b>\$5,259,392</b>	<b>\$5,334,392</b>	<b>\$1,902,253</b>	<b>\$4,595,100</b>	<b>-\$664,292</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	3,298	3,298	0	0	-3,298
5640020 - Computer Hardware, Capital	1,655	35,600	35,600	2,701	27,472	-8,128
5650000 - Construction In Progress	1,292,914	4,531,138	7,678,169	625,346	0	-4,531,138
<b>Capital Outlay:</b>	<b>\$1,294,569</b>	<b>\$4,570,036</b>	<b>\$7,717,067</b>	<b>\$628,046</b>	<b>\$27,472</b>	<b>-\$4,542,564</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	279,779	320,858	320,858	240,644	658,812	337,954
5910502 - Tran Out - Prop & Casualty	0	0	71,535	35,768	0	0
5910511 - Tran Out Fleet Fuel F511	8,820	10,560	10,560	7,920	0	-10,560
<b>Transfers Out:</b>	<b>\$288,599</b>	<b>\$331,418</b>	<b>\$402,953</b>	<b>\$284,331</b>	<b>\$658,812</b>	<b>\$327,394</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	1,894,322	1,894,322	0	2,025,610	131,288
5990020 - Reserve For Contingency	0	991,216	991,216	0	2,165,924	1,174,708
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$2,885,538</b>	<b>\$2,885,538</b>	<b>\$0</b>	<b>\$4,191,534</b>	<b>\$1,305,996</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	2,916,503	2,916,503	0	0	-2,916,503
5990041 - Res For Capital - Designated	0	2,000,000	2,000,000	0	0	-2,000,000
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$4,916,503</b>	<b>\$4,916,503</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$4,916,503</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	5,533,521	5,533,521	0	5,286,570	-246,951
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$5,533,521</b>	<b>\$5,533,521</b>	<b>\$0</b>	<b>\$5,286,570</b>	<b>-\$246,951</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$8,766,870</b>	<b>\$30,534,408</b>	<b>\$33,752,974</b>	<b>\$6,564,876</b>	<b>\$21,659,235</b>	<b>-\$8,875,173</b>

## 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.

Personal Services supports 0.75 FTEs which is an increase of 0.45 FTEs from the FY20 Adopted Budget due to the allocation of existing positions reevaluated due to the retirement of the Director, shifting responsibilities and annual evaluation of work requirements. Personal Services increased \$8,188 primarily due to the changes listed above. Overall impacts as follows:

- Regular Salaries and Wages increased based on adjustments listed above
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however, these costs as well as other ancillary insurance accounts, will be updated after Open Enrollment and FTE allocations listed above and FTE allocations listed above

Operating Expenditures increased \$200,281 from the FY20 Adopted Budget primarily due to professional services increases for the Streetscape Design in the East US 192 corridor.

Capital Outlay does not include any new FY21 requests. 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.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves – Operating were established in accordance with the Budget Policy. Reserves for Capital increased \$374,376 for designated funding for the Landscape East 192 Beautification project which is required per the JPA agreement with the State of Florida.

Overall, this Fund increased \$85,538 from the FY20 Adopted Budget.

### REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. Other revenue sources include Interest and Fund Balance.

## 149-EAST 192 CRA

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	25,738	5,175	5,175	13,384	7,511	2,336
Less 5% Statutory Reduction	0	-259	-259	0	-376	-117
Transfers In	450,058	568,385	568,385	568,385	729,589	161,204
Fund Balance	0	624,465	831,521	0	546,580	-77,885
<b>Total</b>	<b>475,796</b>	<b>1,197,766</b>	<b>1,404,822</b>	<b>581,769</b>	<b>1,283,304</b>	<b>85,538</b>
<b>Expenditures</b>						
Personal Services	80,981	52,862	52,862	0	61,050	8,188
Operating Expenses	89,883	303,482	303,482	1,107	503,763	200,281
Capital Outlay	40,538	500,000	500,000	0	0	-500,000
Transfers Out	3,764	4,412	4,412	4,412	24,756	20,344
Reserves - Operating	0	145,892	145,892	0	128,241	-17,651
Reserves - Capital	0	191,118	398,174	0	565,494	374,376
<b>Total</b>	<b>215,166</b>	<b>1,197,766</b>	<b>1,404,822</b>	<b>5,519</b>	<b>1,283,304</b>	<b>85,538</b>

**149-EAST 192 CRA**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	58,347	37,511	37,511	0	42,575	5,064
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-656	-656	0	-745	-89
5160000 - Compensated Annual Leave	602	0	0	0	0	0
5160020 - Compensated Admin Leave	1,205	0	0	0	0	0
5210000 - Fica Taxes	4,181	2,870	2,870	0	3,258	388
5220000 - Retirement Contributions	6,119	7,797	7,797	0	4,257	-3,540
5230000 - Health Insurance	9,724	5,013	5,013	0	11,216	6,203
5231000 - Life Insurance	67	36	36	0	42	6
5232000 - Dental Insurance	160	79	79	0	180	101
5233000 - Lt Disability Insurance	97	62	62	0	70	8
5233100 - St Disability Insurance	169	83	83	0	124	41
5240000 - Workers' Compensation	138	67	67	0	73	6
<b>Personal Services:</b>	<b>\$80,981</b>	<b>\$52,862</b>	<b>\$52,862</b>	<b>\$0</b>	<b>\$61,050</b>	<b>\$8,188</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	88,180	300,000	300,000	0	500,000	200,000
5400000 - Travel And Per Diem	0	600	600	0	600	0
5410000 - Communications	27	0	0	0	0	0
5470000 - Printing And Binding	0	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	204	400	400	0	400	0
5490501 - OH-Workers' Compensation	392	77	77	77	192	115
5490503 - OH-Dental Insurance	59	20	20	20	50	30
5490504 - OH-Health Insurance	277	75	75	75	187	112
5490505 - OH-Life/AD&D, STD, LTD	60	15	15	15	39	24
5540000 - Books,pubs,subs & Memberships	0	795	795	920	795	0
5541000 - Registration Fees	684	1,000	1,000	0	1,000	0
<b>Operating Expenses:</b>	<b>\$89,883</b>	<b>\$303,482</b>	<b>\$303,482</b>	<b>\$1,107</b>	<b>\$503,763</b>	<b>\$200,281</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	40,538	500,000	500,000	0	0	-500,000
<b>Capital Outlay:</b>	<b>\$40,538</b>	<b>\$500,000</b>	<b>\$500,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$500,000</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	3,764	4,412	4,412	4,412	24,756	20,344
<b>Transfers Out:</b>	<b>\$3,764</b>	<b>\$4,412</b>	<b>\$4,412</b>	<b>\$4,412</b>	<b>\$24,756</b>	<b>\$20,344</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	59,817	59,817	0	0	-59,817
5990020 - Reserve For Contingency	0	86,075	86,075	0	128,241	42,166
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$145,892</b>	<b>\$145,892</b>	<b>\$0</b>	<b>\$128,241</b>	<b>-\$17,651</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	38,428	245,484	0	0	-38,428
5990041 - Res For Capital - Designated	0	152,690	152,690	0	565,494	412,804
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$191,118</b>	<b>\$398,174</b>	<b>\$0</b>	<b>\$565,494</b>	<b>\$374,376</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$215,166</b>	<b>\$1,197,766</b>	<b>\$1,404,822</b>	<b>\$5,519</b>	<b>\$1,283,304</b>	<b>\$85,538</b>

## 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.

This Fund supports 3.85 FTEs which is a decrease of 1 FTE from the FY20 Adopted Budget due to the allocation of existing positions reevaluated due to the retirement of the Director, shifting responsibilities and annual evaluation of work requirements. Personal Services decreased \$174,547 due to the changes listed above which was partially offset by other changes. Overall changes are as follows:

- Regular Salaries and Wages decreased based on adjustments listed above
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY21; however, costs reflects a decrease due to the changes in FTEs noted above. These costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures increased \$187,024 primarily due to Professional Services for Site Incentives, marketing, and redevelopment grants.

Capital Outlay includes funding for \$1,000,000 LED Light project for the W192 Development Authority cost center (which is being cost shared with the W192 MSBU) and \$36,000 for Fleet Vehicle replacements. 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.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

This Fund does not require Reserve for Cash as the General Fund transfers the TIF funding at the beginning of the year. However, it does include Reserve for Contingency in order to respond to unanticipated needs. Reserves for Capital includes funding for undesignated capital projects.

Overall, this Fund's budget decreased \$2,417,070 from the FY20 Adopted Budget. In addition, the Recommended Budget supports the requests of the Development Authority.

### REVENUES

This fund is funded by TIF revenue as a Transfer In from the General Fund in accordance with the above referenced Ordinance. Other revenue sources include Interest and Fund Balance.



## 150-WEST 192 DEVELOPMENT AUTHORITY

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	143,062	37,208	37,208	84,639	50,629	13,421
Less 5% Statutory Reduction	0	-1,860	-1,860	0	-2,531	-671
Transfers In	5,469,780	6,115,822	6,115,822	6,115,822	4,219,261	-1,896,561
Fund Balance	0	1,895,661	3,605,585	0	1,362,402	-533,259
<b>Total</b>	<b>5,612,842</b>	<b>8,046,831</b>	<b>9,756,755</b>	<b>6,200,461</b>	<b>5,629,761</b>	<b>-2,417,070</b>
<b>Expenditures</b>						
Personal Services	315,303	502,052	502,052	263,790	327,505	-174,547
Operating Expenses	896,172	2,808,810	3,216,429	807,753	2,995,834	187,024
Capital Outlay	2,133,788	4,195,661	4,675,324	319,635	1,036,000	-3,159,661
Transfers Out	52,805	78,014	78,258	78,136	118,555	40,541
Reserves - Operating	0	338,158	338,158	0	338,158	0
Reserves - Capital	0	124,136	946,534	0	813,709	689,573
<b>Total</b>	<b>3,398,068</b>	<b>8,046,831</b>	<b>9,756,755</b>	<b>1,469,313</b>	<b>5,629,761</b>	<b>-2,417,070</b>

**150-WEST 192 DEVELOPMENT AUTHORITY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	209,987	362,230	362,230	178,060	239,250	-122,980
5120002 - Disaster Relief	85	0	0	0	0	0
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-6,339	-6,339	0	-4,188	2,151
5140000 - Overtime	-16	0	0	16	0	0
5140002 - Overtime- Code Enforcement	1,159	0	0	0	0	0
5160000 - Compensated Annual Leave	9,057	0	0	5,248	0	0
5160010 - Compensated Ann Leave Payoff	868	0	0	0	0	0
5160020 - Compensated Admin Leave	341	0	0	176	0	0
5170000 - Compensated Sick Leave	1,885	0	0	12,980	0	0
5170010 - Compensated Sick Leave Payoff	9,391	0	0	0	0	0
5210000 - Fica Taxes	16,670	27,708	27,708	13,948	18,302	-9,406
5220000 - Retirement Contributions	28,364	44,703	44,703	23,475	31,613	-13,090
5230000 - Health Insurance	33,111	67,934	67,934	26,204	37,469	-30,465
5231000 - Life Insurance	222	343	343	194	243	-100
5232000 - Dental Insurance	736	1,365	1,365	795	1,137	-228
5233000 - Lt Disability Insurance	323	598	598	314	383	-215
5233100 - St Disability Insurance	542	798	798	538	669	-129
5240000 - Workers' Compensation	2,408	2,712	2,712	1,842	2,627	-85
<b>Personal Services:</b>	<b>\$315,303</b>	<b>\$502,052</b>	<b>\$502,052</b>	<b>\$263,790</b>	<b>\$327,505</b>	<b>-\$174,547</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	869,278	2,750,815	3,158,434	791,534	2,937,356	186,541
5310006 - Legal Fees	0	0	0	4,418	0	0
5340000 - Other Contractual Services	547	530	530	107	530	0
5400000 - Travel And Per Diem	295	5,250	5,250	0	5,300	50
5410000 - Communications	3,995	3,337	3,337	1,787	3,407	70
5420000 - Freight & Postage Services	736	2,000	2,000	0	2,000	0
5450000 - Insurance	0	496	496	496	1,485	989
5460000 - Repair & Maintenance Svcs	866	0	0	0	0	0
5462000 - Rep & Maint-automotive	34	1,600	1,600	22	1,600	0
5470000 - Printing And Binding	904	3,000	3,000	237	3,000	0
5480000 - Promotional Activities	9,377	20,000	20,000	0	20,000	0
5490000 - Oth Current Chgs & Obligations	175	0	0	0	0	0
5490501 - OH-Workers' Compensation	1,813	1,247	1,247	1,247	990	-257
5490502 - OH-Property & Liability Insuranc	0	88	88	88	88	0
5490503 - OH-Dental Insurance	272	325	325	325	259	-66
5490504 - OH-Health Insurance	1,280	1,210	1,210	1,210	959	-251
5490505 - OH-Life/AD&D, STD, LTD	277	252	252	252	200	-52
5490509 - OH-Fleet Oversight	194	240	240	240	240	0
5490511 - OH-Fleet Fuel	360	1,350	1,350	1,350	1,350	0
5511000 - Office Supplies	218	600	600	72	600	0
5512000 - Office Equipment	0	800	800	0	800	0
5520000 - Operating Supplies	1,200	1,750	1,750	491	1,750	0
5521000 - Gas & Oil	2,815	7,760	7,760	1,920	7,760	0
5540000 - Books,pubs,subs & Membership	848	860	860	175	860	0
5541000 - Registration Fees	689	3,000	3,000	1,784	3,000	0
5550000 - Training	0	2,300	2,300	0	2,300	0

**150-WEST 192 DEVELOPMENT AUTHORITY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$896,172</b>	<b>\$2,808,810</b>	<b>\$3,216,429</b>	<b>\$807,753</b>	<b>\$2,995,834</b>	<b>\$187,024</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,133,788	4,195,661	4,675,324	319,635	1,036,000	-3,159,661
<b>Capital Outlay:</b>	<b>\$2,133,788</b>	<b>\$4,195,661</b>	<b>\$4,675,324</b>	<b>\$319,635</b>	<b>\$1,036,000</b>	<b>-\$3,159,661</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	51,965	78,014	78,014	78,014	118,555	40,541
5910502 - Tran Out - Prop & Casualty	0	0	244	122	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$52,805</b>	<b>\$78,014</b>	<b>\$78,258</b>	<b>\$78,136</b>	<b>\$118,555</b>	<b>\$40,541</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	338,158	338,158	0	338,158	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$338,158</b>	<b>\$338,158</b>	<b>\$0</b>	<b>\$338,158</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	124,136	946,534	0	813,709	689,573
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$124,136</b>	<b>\$946,534</b>	<b>\$0</b>	<b>\$813,709</b>	<b>\$689,573</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,398,068</b>	<b>\$8,046,831</b>	<b>\$9,756,755</b>	<b>\$1,469,313</b>	<b>\$5,629,761</b>	<b>-\$2,417,070</b>

## 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.

Personal Services supports 3.20 FTEs which remains unchanged from the FY20 Adopted Budget.

Overall Personal Services increased \$20,126 due to the following:

- Regular Salaries and Wages decreased due to mid-year staffing changes
- Overtime increased due to anticipated needs in FY21
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$2,115,522 primarily due to Other Current Charges & Obligations.

Grants and Aids in the amount of \$198,238 include funds to support the BVL after Hours Clinic and other nonprofit public services.

Overall, this Fund increased \$2,095,648 from the FY20 Adopted Budget due to anticipated funding for FY21. Remaining funds for ongoing projects will be brought forward into the new budget later on in the budget process to ensure the estimates are as accurate as possible.

### REVENUES

The CDBG Fund is funded by grant revenue and Fund Balance. Intergovernmental Revenue includes the new FY21 allocation anticipated from the Department of Housing and Urban Development (HUD) as well as remaining grant funds from the prior year which total \$3,767,495.

## 151-CDBG FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	1,571,376	1,588,255	4,291,289	686,724	3,767,495	2,179,240
Miscellaneous Revenues	838	0	0	0	0	0
Transfers In	3,791	0	0	0	0	0
Fund Balance	0	85,368	1,776	0	1,776	-83,592
<b>Total</b>	<b>1,576,006</b>	<b>1,673,623</b>	<b>4,293,065</b>	<b>686,724</b>	<b>3,769,271</b>	<b>2,095,648</b>
<b>Expenditures</b>						
Personal Services	181,593	198,896	198,896	122,408	219,022	20,126
Operating Expenses	1,324,993	1,236,489	3,855,775	671,143	3,352,011	2,115,522
Grants and Aids	131,501	238,238	238,238	147,043	198,238	-40,000
Transfers Out	28,775	0	156	78	0	0
<b>Total</b>	<b>1,666,861</b>	<b>1,673,623</b>	<b>4,293,065</b>	<b>940,672</b>	<b>3,769,271</b>	<b>2,095,648</b>

**FUND 151 - CDBG FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	127,573	151,862	151,862	81,556	150,204	-1,658
5130001 - Vacancy Factor	0	-2,676	-2,676	0	-2,673	3
5140000 - Overtime	31	1,000	1,000	862	2,500	1,500
5150300 - Class C Meals	17	0	0	44	0	0
5160000 - Compensated Annual Leave	6,244	0	0	4,014	0	0
5160020 - Compensated Admin Leave	1,875	0	0	582	0	0
5170000 - Compensated Sick Leave	5,361	0	0	4,565	0	0
5210000 - Fica Taxes	10,332	11,694	11,694	6,679	11,681	-13
5220000 - Retirement Contributions	9,995	12,948	12,948	7,056	15,270	2,322
5230000 - Health Insurance	17,192	21,083	21,083	15,411	38,593	17,510
5231000 - Life Insurance	154	144	144	90	155	11
5232000 - Dental Insurance	562	693	693	507	995	302
5233000 - Lt Disability Insurance	223	251	251	146	245	-6
5233100 - St Disability Insurance	404	335	335	264	442	107
5240000 - Workers' Compensation	1,559	1,562	1,562	631	1,610	48
5250000 - Unemployment Compensation	71	0	0	0	0	0
<b>Personal Services:</b>	<b>\$181,593</b>	<b>\$198,896</b>	<b>\$198,896</b>	<b>\$122,408</b>	<b>\$219,022</b>	<b>\$20,126</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	49,036	50,000	51,975	38,478	50,000	0
5400000 - Travel And Per Diem	4,797	9,000	9,000	5,209	9,000	0
5410000 - Communications	433	500	500	325	500	0
5420000 - Freight & Postage Services	677	500	500	568	500	0
5440000 - Rentals And Leases	819	500	500	599	500	0
5450000 - Insurance	0	373	373	0	0	-373
5460000 - Repair & Maintenance Svcs	95	400	400	0	400	0
5470000 - Printing And Binding	176	950	950	351	950	0
5480000 - Promotional Activities	4,405	9,000	9,000	164	10,000	1,000
5488000 - Promotional-ads/media Buys	4,182	20,000	20,000	1,564	20,000	0
5490000 - Oth Current Chgs & Obligations	1,240,131	1,126,194	3,743,505	612,969	3,239,261	2,113,067
5511000 - Office Supplies	8,269	5,000	5,000	4,086	5,000	0
5512000 - Office Equipment	0	1,000	1,000	124	1,000	0
5520000 - Operating Supplies	1,385	1,000	1,000	157	2,000	1,000
5521000 - Gas & Oil	0	300	300	0	300	0
5540000 - Books,pubs,subs & Membership	6,351	3,772	3,772	4,025	3,600	-172
5541000 - Registration Fees	4,096	4,000	4,000	2,524	5,000	1,000
5550000 - Training	139	4,000	4,000	0	4,000	0
<b>Operating Expenses:</b>	<b>\$1,324,993</b>	<b>\$1,236,489</b>	<b>\$3,855,775</b>	<b>\$671,143</b>	<b>\$3,352,011</b>	<b>\$2,115,522</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	131,501	160,000	160,000	130,219	120,000	-40,000
5811000-Aids To Gov't Agencies	0	78,238	78,238	16,824	78,238	0
<b>Grants and Aids:</b>	<b>\$131,501</b>	<b>\$238,238</b>	<b>\$238,238</b>	<b>\$147,043</b>	<b>\$198,238</b>	<b>-\$40,000</b>
<b>Transfers Out:</b>						
5910111 - Tran Out-ship State Housing	28,775	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	156	78	0	0
<b>Transfers Out:</b>	<b>\$28,775</b>	<b>\$0</b>	<b>\$156</b>	<b>\$78</b>	<b>\$0</b>	<b>\$0</b>

**FUND 151 - CDBG FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$1,666,861</b>	<b>\$1,673,623</b>	<b>\$4,293,065</b>	<b>\$940,672</b>	<b>\$3,769,271</b>	<b>\$2,095,648</b>

## 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 FY21 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.

Overall, the FY21 Recommended Budget reflects an increase over the FY20 Adopted Budget due to the increased costs for contractual services and annual operating costs.

### 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.



## 152-MUNI SVCS TAX UNITS MSTU FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	1,114,695	1,428,379	1,428,379	1,375,375	1,431,381	3,002
PY Delinquent Ad Valorem Tax	585	0	0	-872	0	0
Miscellaneous Revenues	36,111	0	0	21,007	0	0
Less 5% Statutory Reduction	0	-71,418	-71,418	0	-71,566	-148
Transfers In	53,708	0	0	0	0	0
Other Sources	2,451	0	0	0	0	0
Fund Balance	0	486,347	830,938	0	782,786	296,439
<b>Total</b>	<b>1,207,550</b>	<b>1,843,308</b>	<b>2,187,899</b>	<b>1,395,510</b>	<b>2,142,601</b>	<b>299,293</b>
<b>Expenditures</b>						
Operating Expenses	925,667	1,615,118	1,959,705	653,976	1,762,054	146,936
Capital Outlay	0	44,378	44,378	0	44,378	0
Transfers Out	72,467	75,812	75,816	56,224	306,169	230,357
Reserves - Operating	0	20,000	20,000	0	30,000	10,000
Reserves - Assigned	0	88,000	88,000	0	0	-88,000
<b>Total</b>	<b>998,135</b>	<b>1,843,308</b>	<b>2,187,899</b>	<b>710,200</b>	<b>2,142,601</b>	<b>299,293</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	22,333	41,337	41,337	27,523	28,626	-12,711
5340000 - Other Contractual Services	15,330	23,380	23,380	5,714	28,780	5,400
5410000 - Communications	1,707	1,851	1,851	1,237	1,851	0
5430000 - Utility Services	564,469	739,653	759,591	346,036	716,050	-23,603
5440000 - Rentals And Leases	9,350	10,200	10,200	7,650	10,200	0
5450000 - Insurance	29,179	30,344	30,344	33,321	36,413	6,069
5460000 - Repair & Maintenance Svcs	282,231	766,753	1,091,402	231,844	939,234	172,481
5490000 - Oth Current Chgs & Obligations	1,068	1,600	1,600	650	900	-700
<b>Operating Expenses:</b>	<b>\$925,667</b>	<b>\$1,615,118</b>	<b>\$1,959,705</b>	<b>\$653,976</b>	<b>\$1,762,054</b>	<b>\$146,936</b>
<b>Capital Outlay:</b>						
5635000 - Improv-stormwater Facilities	0	44,378	44,378	0	44,378	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$44,378</b>	<b>\$44,378</b>	<b>\$0</b>	<b>\$44,378</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	49,519	53,269	53,273	39,954	263,228	209,959
5910704 - Transfers out-Property Appr	22,948	22,543	22,543	16,270	42,941	20,398
<b>Transfers Out:</b>	<b>\$72,467</b>	<b>\$75,812</b>	<b>\$75,816</b>	<b>\$56,224</b>	<b>\$306,169</b>	<b>\$230,357</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	20,000	20,000	0	30,000	10,000
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>	<b>\$30,000</b>	<b>\$10,000</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	88,000	88,000	0	0	-88,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$88,000</b>	<b>\$88,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$88,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$998,135</b>	<b>\$1,843,308</b>	<b>\$2,187,899</b>	<b>\$710,200</b>	<b>\$2,142,601</b>	<b>\$299,293</b>

## 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 FY21 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.

Overall, the FY21 Recommended Budget reflects an increase over the FY20 Adopted Budget.

### 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.

## 153-MUNI SVCS BENEFIT UNITS MSBU FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	35,218	39,378	39,378	28,969	36,792	-2,586
Miscellaneous Revenues	1,629	0	0	733	0	0
Less 5% Statutory Reduction	0	-1,968	-1,968	0	-1,840	128
Transfers In	8,426	0	0	0	0	0
Fund Balance	0	48,823	58,881	0	63,413	14,590
<b>Total</b>	<b>45,273</b>	<b>86,233</b>	<b>96,291</b>	<b>29,702</b>	<b>98,365</b>	<b>12,132</b>
<b>Expenditures</b>						
Operating Expenses	24,266	39,009	47,691	25,246	49,870	10,861
Transfers Out	4,371	7,308	2,650	1,988	16,233	8,925
Reserves - Restricted	0	39,916	45,950	0	32,262	-7,654
<b>Total</b>	<b>28,637</b>	<b>86,233</b>	<b>96,291</b>	<b>27,234</b>	<b>98,365</b>	<b>12,132</b>

**FUND 153 - MUNICIPAL SERVICES BENEFIT UNIT (MSBU) FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	705	789	789	579	736	-53
5430000 - Utility Services	8,151	14,274	15,510	20,697	13,005	-1,269
5450000 - Insurance	84	0	0	0	0	0
5460000 - Repair & Maintenance Svcs	15,326	23,946	31,392	3,969	36,129	12,183
<b>Operating Expenses:</b>	<b>\$24,266</b>	<b>\$39,009</b>	<b>\$47,691</b>	<b>\$25,246</b>	<b>\$49,870</b>	<b>\$10,861</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	4,371	7,308	2,650	1,988	16,233	8,925
<b>Transfers Out:</b>	<b>\$4,371</b>	<b>\$7,308</b>	<b>\$2,650</b>	<b>\$1,988</b>	<b>\$16,233</b>	<b>\$8,925</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	39,916	45,950	0	32,262	-7,654
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$39,916</b>	<b>\$45,950</b>	<b>\$0</b>	<b>\$32,262</b>	<b>-\$7,654</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$28,637</b>	<b>\$86,233</b>	<b>\$96,291</b>	<b>\$27,234</b>	<b>\$98,365</b>	<b>\$12,132</b>

## 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.

This Fund does not support Personal Services.

The FY21 Recommended Budget Operating Expenses support the County's road resurfacing and dirt road maintenance/paving programs which is an increase of \$3,000,000 to this fund due to support from the General Fund. With this additional transfer, the overall Road Resurfacing program is proposed to remain the same as FY20 at \$12,000,000. The dirt road maintenance/paving program remains at the same annual amount as prior years at \$750,000.

Also included in the budget are Capital Expenses related to replacing and purchasing heavy equipment and fleet vehicles. As with FY20, staff is recommending to utilize the capital lease program for these purchases.

Overall, this Fund is increasing \$2,806,595 from the FY20 Adopted Budget primarily due to the reallocation of road resurfacing.

### REVENUES

The major revenue sources for this Fund are the 2 cent tax per gallon on motor fuel and Transfers In. For FY21, revenues are projected to decrease 21.16% due to the anticipated impact from COVID-19, but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. For FY21, the Transfer In is from the General Fund as the revenue generated by the fuel tax is not sufficient to cover expenses. Additionally, other revenues include Interest and Fund Balance.

## 154-CONSTITUTIONAL GAS TAX FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	4,305,230	4,432,528	4,432,528	2,195,201	3,494,534	-937,994
Miscellaneous Revenues	121,015	52,489	52,489	30,143	19,516	-32,973
Less 5% Statutory Reduction	0	-224,251	-224,251	0	-175,702	48,549
Transfers In	2,479,083	5,290,953	5,290,953	3,968,215	8,939,359	3,648,406
Other Sources	2,290,000	1,496,000	1,496,000	1,496,000	1,204,154	-291,846
Fund Balance	0	993,155	2,580,755	0	1,365,608	372,453
<b>Total</b>	<b>9,195,327</b>	<b>12,040,874</b>	<b>13,628,474</b>	<b>7,689,558</b>	<b>14,847,469</b>	<b>2,806,595</b>
<b>Expenditures</b>						
Operating Expenses	7,555,330	9,750,000	10,480,144	4,964,002	12,750,000	3,000,000
Capital Outlay	2,131,135	1,832,192	1,832,193	1,594,617	1,204,154	-628,038
Debt Service	0	451,115	451,115	265,838	546,345	95,230
Transfers Out	10,186	7,567	7,567	5,675	73,797	66,230
Reserves - Debt	0	0	0	0	273,173	273,173
Reserves - Capital	0	0	857,455	0	0	0
<b>Total</b>	<b>9,696,651</b>	<b>12,040,874</b>	<b>13,628,474</b>	<b>6,830,131</b>	<b>14,847,469</b>	<b>2,806,595</b>

**FUND 154 - CONSTITUTIONAL GAS TAX FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5460007 - R&M Road Milling and Resurfacing	6,823,438	9,000,000	9,730,144	4,561,223	12,000,000	3,000,000
5460009 - Dirt Road Maintenance/Paving	731,891	750,000	750,000	402,778	750,000	0
<b>Operating Expenses:</b>	<b>\$7,555,330</b>	<b>\$9,750,000</b>	<b>\$10,480,144</b>	<b>\$4,964,002</b>	<b>\$12,750,000</b>	<b>\$3,000,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	2,131,135	1,832,192	1,832,193	1,594,617	1,204,154	-628,038
<b>Capital Outlay:</b>	<b>\$2,131,135</b>	<b>\$1,832,192</b>	<b>\$1,832,193</b>	<b>\$1,594,617</b>	<b>\$1,204,154</b>	<b>-\$628,038</b>
<b>Debt Service:</b>						
5710000 - Principal	0	341,983	341,983	201,528	465,443	123,460
5720000 - Interest	0	109,132	109,132	64,310	80,902	-28,230
<b>Debt Service:</b>	<b>\$0</b>	<b>\$451,115</b>	<b>\$451,115</b>	<b>\$265,838</b>	<b>\$546,345</b>	<b>\$95,230</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	10,186	7,567	7,567	5,675	73,797	66,230
<b>Transfers Out:</b>	<b>\$10,186</b>	<b>\$7,567</b>	<b>\$7,567</b>	<b>\$5,675</b>	<b>\$73,797</b>	<b>\$66,230</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	273,173	273,173
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$273,173</b>	<b>\$273,173</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	857,455	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$857,455</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,696,651</b>	<b>\$12,040,874</b>	<b>\$13,628,474</b>	<b>\$6,830,131</b>	<b>\$14,847,469</b>	<b>\$2,806,595</b>



## 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.

Personal Services supports 2.70 FTEs which is unchanged from the FY20 Adopted Budget. Personal Services decreased \$4,661 due to the allocation of existing positions reevaluated due to the retirement of the Director, shifting responsibilities and annual evaluation of work requirements, which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however, these costs as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures decreased \$753,021 primarily due to Repair and Maintenance Services that were completed in FY20.

Capital Outlay includes \$1,000,000 for W192 LED Light Project (shared cost with Fund 150 at 50% of project). 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.

Transfers Out decreased due to a transfer to the General Fund for the Cost Allocation.

Reserves – Operating were established in accordance with the Budget Policy. Reserves for Capital is utilized to fund potential future capital projects.

Overall, there is an increase of \$63,853 from the FY20 Adopted Budget. However, there may be changes for the Tentative Budget once the MSBU rates are finalized.

### REVENUES

Revenue is provided from Special Assessments, Interest and Fund Balance. Assessment rates are currently being developed. Once finalized, the budget will be updated.

## 155-WEST 192 MSBU PHASE I

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	3,144,010	3,430,288	3,430,288	3,149,449	3,413,800	-16,488
Miscellaneous Revenues	201,110	216,725	216,725	221,750	192,259	-24,466
Less 5% Statutory Reduction	0	-182,351	-182,351	0	-180,303	2,048
Transfers In	11,021	0	0	0	0	0
Other Sources	67,042	0	0	0	0	0
Fund Balance	0	1,634,608	2,292,983	0	1,737,367	102,759
<b>Total</b>	<b><u>3,423,183</u></b>	<b><u>5,099,270</u></b>	<b><u>5,757,645</u></b>	<b><u>3,371,199</u></b>	<b><u>5,163,123</u></b>	<b><u>63,853</u></b>
<b>Expenditures</b>						
Personal Services	165,572	234,508	234,508	138,376	229,847	-4,661
Operating Expenses	2,527,596	3,750,183	3,890,045	1,743,102	2,997,162	-753,021
Capital Outlay	0	86,360	0	0	1,000,000	913,640
Transfers Out	150,479	133,738	137,609	102,239	67,250	-66,488
Reserves - Operating	0	894,481	894,481	0	757,159	-137,322
Reserves - Capital	0	0	601,002	0	111,705	111,705
<b>Total</b>	<b><u>2,843,646</u></b>	<b><u>5,099,270</u></b>	<b><u>5,757,645</u></b>	<b><u>1,983,717</u></b>	<b><u>5,163,123</u></b>	<b><u>63,853</u></b>

**155-WEST 192 MSBU PHASE I**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	104,951	169,599	169,599	91,655	162,860	-6,739
5120002 - Disaster Relief	85	0	0	0	0	0
5122000 - Car Allowance	140	0	0	0	0	0
5122001 - Cell Phone Allowance	30	0	0	0	0	0
5130001 - Vacancy Factor	0	-2,969	-2,969	0	-2,852	117
5140000 - Overtime	109	0	0	111	0	0
5140002 - Overtime- Code Enforcement	131	0	0	131	0	0
5160000 - Compensated Annual Leave	5,063	0	0	2,747	0	0
5160010 - Compensated Ann Leave Payoff	1,539	0	0	0	0	0
5160020 - Compensated Admin Leave	60	0	0	31	0	0
5170000 - Compensated Sick Leave	3,525	0	0	4,881	0	0
5170010 - Compensated Sick Leave Payoff	3,169	0	0	0	0	0
5210000 - Fica Taxes	8,577	12,976	12,976	7,173	12,458	-518
5220000 - Retirement Contributions	14,665	23,012	23,012	12,176	23,961	949
5230000 - Health Insurance	18,991	26,981	26,981	16,054	28,293	1,312
5231000 - Life Insurance	117	159	159	98	165	6
5232000 - Dental Insurance	433	724	724	472	749	25
5233000 - Lt Disability Insurance	170	280	280	159	261	-19
5233100 - St Disability Insurance	286	373	373	276	454	81
5240000 - Workers' Compensation	3,531	3,373	3,373	2,412	3,498	125
<b>Personal Services:</b>	<b>\$165,572</b>	<b>\$234,508</b>	<b>\$234,508</b>	<b>\$138,376</b>	<b>\$229,847</b>	<b>-\$4,661</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	16,558	10,000	16,115	2,152	10,000	0
5312000 - Tax Collector Fees	69,577	65,137	65,137	68,860	65,137	0
5340000 - Other Contractual Services	11,967	60,565	60,565	4,772	60,565	0
5400000 - Travel And Per Diem	136	1,400	1,400	40	1,400	0
5410000 - Communications	5,567	7,888	7,888	4,198	7,888	0
5420000 - Freight & Postage Services	2,795	3,000	3,000	0	3,000	0
5430000 - Utility Services	318,758	522,000	522,000	259,417	507,854	-14,146
5440000 - Rentals And Leases	650	780	780	520	780	0
5450000 - Insurance	7,033	7,853	7,853	7,853	7,620	-233
5460000 - Repair & Maintenance Svcs	2,083,495	2,955,599	3,089,346	1,319,481	2,216,155	-739,444
5462000 - Rep & Maint-automotive	1,157	1,100	1,100	1,208	1,100	0
5470000 - Printing And Binding	1,463	2,000	2,000	0	2,000	0
5490501 - OH-Workers' Compensation	1,010	694	694	694	694	0
5490502 - OH-Property & Liability Insuranc	1,357	1,402	1,402	1,402	1,402	0
5490503 - OH-Dental Insurance	150	180	180	180	180	0
5490504 - OH-Health Insurance	714	672	672	672	672	0
5490505 - OH-Life/AD&D, STD, LTD	155	140	140	140	141	1
5490509 - OH-Fleet Oversight	291	80	80	80	80	0
5490511 - OH-Fleet Fuel	540	450	450	450	450	0
5511000 - Office Supplies	309	300	300	143	300	0
5520000 - Operating Supplies	303	650	650	165	650	0
5521000 - Gas & Oil	2,615	3,293	3,293	1,860	4,094	801
5525000 - Tools	0	450	450	0	450	0
5530000 - Road Materials & Supplies	0	100,000	100,000	66,818	100,000	0
5540000 - Books,pubs,subs & Membership	995	4,000	4,000	1,995	4,000	0
5550000 - Training	0	550	550	0	550	0

**155-WEST 192 MSBU PHASE I**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$2,527,596</b>	<b>\$3,750,183</b>	<b>\$3,890,045</b>	<b>\$1,743,102</b>	<b>\$2,997,162</b>	<b>-\$753,021</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	86,360	0	0	1,000,000	913,640
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$86,360</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$913,640</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	149,219	133,738	133,738	100,304	67,250	-66,488
5910502 - Tran Out - Prop & Casualty	0	0	3,871	1,936	0	0
5910511 - Tran Out Fleet Fuel F511	1,260	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$150,479</b>	<b>\$133,738</b>	<b>\$137,609</b>	<b>\$102,239</b>	<b>\$67,250</b>	<b>-\$66,488</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	686,404	686,404	0	549,082	-137,322
5990020 - Reserve For Contingency	0	208,077	208,077	0	208,077	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$894,481</b>	<b>\$894,481</b>	<b>\$0</b>	<b>\$757,159</b>	<b>-\$137,322</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	601,002	0	0	0
5990041 - Res For Capital - Designated	0	0	0	0	111,705	111,705
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$601,002</b>	<b>\$0</b>	<b>\$111,705</b>	<b>\$111,705</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,843,646</b>	<b>\$5,099,270</b>	<b>\$5,757,645</b>	<b>\$1,983,717</b>	<b>\$5,163,123</b>	<b>\$63,853</b>

## 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. Additionally, this Fund includes appropriations associated with the CARES Act grant from the Florida Division of Emergency Management with an expiration date of December 30, 2020. Funds will be carried forward from FY20 and included later on in the budget process to ensure estimates are as accurate as possible.

This Fund supports 4 grant funded FTEs, which is a reduction of 2 FTEs as these positions were budgeted in Fund 156 in anticipation of a grant award for Domestic Violence, however, the FTEs were reallocated to General Fund during FY20 as the grant was not awarded.

Included in the request are anticipated grant funding for the following FY21 CIP projects: Kempfer Road Culvert Replacement, Buenaventura/Simpson Outfall, and Fortune Lakeshore Multi-Use Trail.

### REVENUES

Revenues are received from various Federal, State and private grants.

## 156-FEDERAL AND STATE GRANTS FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	13,489,182	35,969,109	98,779,454	25,938,355	6,660,582	-29,308,527
Miscellaneous Revenues	111,762	0	0	0	0	0
<b>Total</b>	<b>13,600,944</b>	<b>35,969,109</b>	<b>98,779,454</b>	<b>25,938,355</b>	<b>6,660,582</b>	<b>-29,308,527</b>
<b>Expenditures</b>						
Personal Services	228,620	452,596	264,946	235,361	244,673	-207,923
Operating Expenses	110,101	85,842	49,316,456	75,446	92,785	6,943
Capital Outlay	13,127,750	35,402,310	32,662,715	16,745,904	6,323,124	-29,079,186
Grants and Aids	86,112	0	16,414,875	15,000	0	0
Transfers Out	48,361	28,361	120,462	26,555	0	-28,361
<b>Total</b>	<b>13,600,944</b>	<b>35,969,109</b>	<b>98,779,454</b>	<b>17,098,267</b>	<b>6,660,582</b>	<b>-29,308,527</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	146,375	310,382	170,752	150,386	180,669	-129,713
5120002 - Disaster Relief	763	0	8,919	8,918	0	0
5130001 - Vacancy Factor	0	-3,402	-1,150	0	-1,132	2,270
5130003 - Other Salaries & Wages-Deploy	2,545	0	0	0	0	0
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	4,019	0	2,359	4,407	0	0
5160010 - Compensated Ann Leave Payoff	2,997	0	0	0	0	0
5160020 - Compensated Admin Leave	1,817	0	66	66	0	0
5170000 - Compensated Sick Leave	3,162	0	0	2,548	0	0
5210000 - Fica Taxes	11,839	23,746	13,656	12,173	13,823	-9,923
5220000 - Retirement Contributions	13,440	26,289	15,424	14,089	18,066	-8,223
5230000 - Health Insurance	39,474	91,799	52,523	40,540	30,957	-60,842
5231000 - Life Insurance	169	291	171	154	184	-107
5232000 - Dental Insurance	964	1,735	1,161	1,066	984	-751
5233000 - Lt Disability Insurance	245	511	289	251	290	-221
5233100 - St Disability Insurance	443	687	451	454	524	-163
5240000 - Workers' Compensation	367	558	325	298	308	-250
<b>Personal Services:</b>	<b>\$228,620</b>	<b>\$452,596</b>	<b>\$264,946</b>	<b>\$235,361</b>	<b>\$244,673</b>	<b>-\$207,923</b>
<b>Operating Expenses:</b>						
5390000 - Training	0	1,100	1,100	0	1,100	0
5400000 - Travel And Per Diem	8,808	16,423	7,664	5,819	13,307	-3,116
5410000 - Communications	10,332	8,978	15,164	9,740	17,803	8,825
5460000 - Repair & Maintenance Svcs	2,007	7,500	0	0	0	-7,500
5462000 - Rep & Maint-automotive	10	0	0	0	0	0
5470000 - Printing And Binding	1,859	0	2,766	2,765	0	0
5480000 - Promotional Activities	0	0	823	822	0	0
5490000 - Oth Current Chgs & Obligations	0	0	49,174,239	0	7,663	7,663
5511000 - Office Supplies	6,577	2,742	1,677	1,081	692	-2,050
5512000 - Office Equipment	0	0	3,597	0	0	0
5520000 - Operating Supplies	49,627	18,478	66,025	15,315	21,303	2,825
5522000 - Chemicals	22,777	22,774	35,604	32,145	22,144	-630
5526000 - Clothing	118	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	1,085	1,125	1,345	4,612	2,321	1,196
5541000 - Registration Fees	4,179	870	600	600	600	-270
5550000 - Training	2,724	5,852	5,852	2,547	5,852	0
<b>Operating Expenses:</b>	<b>\$110,101</b>	<b>\$85,842</b>	<b>\$49,316,456</b>	<b>\$75,446</b>	<b>\$92,785</b>	<b>\$6,943</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	80,559	37,985	126,052	32,178	7,999	-29,986
5650000 - Construction In Progress	13,047,192	35,364,325	32,536,663	16,713,727	6,315,125	-29,049,200
<b>Capital Outlay:</b>	<b>\$13,127,750</b>	<b>\$35,402,310</b>	<b>\$32,662,715</b>	<b>\$16,745,904</b>	<b>\$6,323,124</b>	<b>-\$29,079,186</b>
<b>Grants and Aids:</b>						
5810000 - Aids To Gov't Agencies	26,231	0	23,462	0	0	0
5820000 - Aids To Private Organization	59,881	0	16,391,413	15,000	0	0
<b>Grants and Aids:</b>	<b>\$86,112</b>	<b>\$0</b>	<b>\$16,414,875</b>	<b>\$15,000</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910705 - Transfers out-Sheriff	48,361	28,361	120,462	26,555	0	-28,361

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

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Transfers Out:	\$48,361	\$28,361	\$120,462	\$26,555	\$0	-\$28,361
<b>TOTAL EXPENDITURES:</b>	<b>\$13,600,944</b>	<b>\$35,969,109</b>	<b>\$98,779,454</b>	<b>\$17,098,267</b>	<b>\$6,660,582</b>	<b>-\$29,308,527</b>



## 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.

Personal Services supports 3.35 FTEs which is an increase of 0.01 FTEs from FY20 Adopted Budget due to the annual evaluation of position appropriations. Personal Services decreased \$23,043 due to mid-year staffing changes which was partially offset by the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurance rates increased for FY21; however, Dental Insurance costs reflect a decrease due to the staffing changes noted above. These costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment and FTE allocations listed above

Operating expenditures decreased \$169,970 from the FY20 Adopted Budget primarily due to Professional Services as the implementation of a Radio Management hardware, software, installation integration system for the programming of the Motorola radios was completed in FY20. Additional decreases are for Repairs and Maintenance due to software maintenance paid in FY20 and Other Current Charges & Obligations as the budgeted obligations were met in FY20.

Capital Outlay is requested for a replacement vehicle and Radio Management Hardware/Equipment. 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.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Overall, this budget decreased \$470,226 from the FY20 Adopted Budget.

### 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. Additional revenues include Interest, Rents and Royalties, and Fund Balance.

## 158-INTERGOVERNMENTAL RADIO COMMUNICATIONS

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	722,496	1,015,190	1,015,190	890,089	846,029	-169,161
Judgment, Fines & Forfeits	284,159	238,437	238,437	179,930	238,437	0
Miscellaneous Revenues	70,432	35,434	35,434	26,028	37,044	1,610
Less 5% Statutory Reduction	0	-64,453	-64,453	0	-56,076	8,377
Transfers In	1,141,021	1,622,951	1,622,951	1,217,213	1,213,335	-409,616
Fund Balance	0	616,786	638,403	0	715,350	98,564
<b>Total</b>	<b><u>2,218,107</u></b>	<b><u>3,464,345</u></b>	<b><u>3,485,962</u></b>	<b><u>2,313,261</u></b>	<b><u>2,994,119</u></b>	<b><u>-470,226</u></b>
<b>Expenditures</b>						
Personal Services	347,195	351,039	351,039	264,108	327,996	-23,043
Operating Expenses	1,669,542	2,014,352	2,014,352	1,391,583	1,844,382	-169,970
Capital Outlay	857,107	450,795	242,699	61,859	50,199	-400,596
Transfers Out	174,549	213,248	235,874	171,249	98,655	-114,593
Reserves - Operating	0	434,911	641,998	0	672,887	237,976
<b>Total</b>	<b><u>3,048,393</u></b>	<b><u>3,464,345</u></b>	<b><u>3,485,962</u></b>	<b><u>1,888,799</u></b>	<b><u>2,994,119</u></b>	<b><u>-470,226</u></b>

**FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	212,576	250,236	250,236	149,869	226,277	-23,959
5120002 - Disaster Relief	1,398	0	0	1,488	0	0
5130001 - Vacancy Factor	0	-4,431	-4,431	0	-4,013	418
5140000 - Overtime	3,615	3,000	3,000	992	3,000	0
5160000 - Compensated Annual Leave	21,206	0	0	7,783	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	12,963	0	0
5160020 - Compensated Admin Leave	2,005	0	0	2,162	0	0
5170000 - Compensated Sick Leave	9,285	0	0	2,638	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	16,201	0	0
5210000 - Fica Taxes	17,783	19,372	19,372	14,123	17,539	-1,833
5220000 - Retirement Contributions	25,755	27,717	27,717	18,465	27,920	203
5230000 - Health Insurance	44,066	46,095	46,095	30,615	49,610	3,515
5231000 - Life Insurance	254	238	238	158	234	-4
5232000 - Dental Insurance	924	1,053	1,053	710	1,044	-9
5233000 - Lt Disability Insurance	370	418	418	254	367	-51
5233100 - St Disability Insurance	670	557	557	460	663	106
5240000 - Workers' Compensation	7,289	6,784	6,784	5,227	5,355	-1,429
<b>Personal Services:</b>	<b>\$347,195</b>	<b>\$351,039</b>	<b>\$351,039</b>	<b>\$264,108</b>	<b>\$327,996</b>	<b>-\$23,043</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	160,474	160,474	160,224	0	-160,474
5340000 - Other Contractual Services	1,600	2,000	2,000	400	2,000	0
5400000 - Travel And Per Diem	2,446	1,320	1,320	599	6,287	4,967
5410000 - Communications	21,252	21,644	21,644	14,106	23,294	1,650
5420000 - Freight & Postage Services	390	800	800	424	800	0
5430000 - Utility Services	72,554	85,000	85,000	41,660	85,000	0
5440000 - Rentals And Leases	62,302	56,006	56,006	32,371	56,918	912
5450000 - Insurance	38,305	45,896	45,896	45,896	49,621	3,725
5460000 - Repair & Maintenance Svcs	1,452,471	1,574,501	1,574,501	1,065,005	1,551,348	-23,153
5462000 - Rep & Maint-automotive	1,012	2,000	2,000	210	1,800	-200
5490000 - Oth Current Chgs & Obligations	0	33,636	33,636	9,708	0	-33,636
5490501 - OH-Workers' Compensation	1,253	858	858	858	861	3
5490502 - OH-Property & Liability Insuranc	7,393	8,193	8,193	8,193	8,193	0
5490503 - OH-Dental Insurance	188	224	224	224	224	0
5490504 - OH-Health Insurance	884	832	832	832	834	2
5490505 - OH-Life/AD&D, STD, LTD	305	329	329	329	330	1
5490509 - OH-Fleet Oversight	194	160	160	160	160	0
5490511 - OH-Fleet Fuel	360	900	900	900	900	0
5511000 - Office Supplies	503	500	500	367	750	250
5512000 - Office Equipment	0	500	500	0	500	0
5520000 - Operating Supplies	1,047	1,500	1,500	120	1,500	0
5520010 - Computer Software	0	0	0	0	10,800	10,800
5520020 - Computer Hardware, Non-Capit.	0	0	0	0	2,700	2,700
5521000 - Gas & Oil	4,600	14,200	14,200	8,354	20,700	6,500
5525000 - Tools	0	1,000	1,000	543	1,000	0
5526000 - Clothing	343	600	600	100	900	300
5540000 - Books,pubs,subs & Membership	137	279	279	0	912	633
5541000 - Registration Fees	0	1,000	1,000	0	1,800	800
5550000 - Training	0	0	0	0	14,250	14,250

**FUND 158 - INTERGOVERNMENTAL RADIO COMMUNICATIONS**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>	<b>\$1,669,542</b>	<b>\$2,014,352</b>	<b>\$2,014,352</b>	<b>\$1,391,583</b>	<b>\$1,844,382</b>	<b>-\$169,970</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	197,982	0	159,840	0	0	0
5640000 - Machinery & Equipment	51,885	0	0	0	25,200	25,200
5640020 - Computer Hardware, Capital	0	29,526	29,526	29,526	0	-29,526
5640100 - Vehicles	0	21,000	21,000	0	24,999	3,999
5650000 - Construction In Progress	607,240	400,269	32,333	32,333	0	-400,269
<b>Capital Outlay:</b>	<b>\$857,107</b>	<b>\$450,795</b>	<b>\$242,699</b>	<b>\$61,859</b>	<b>\$50,199</b>	<b>-\$400,596</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	173,709	213,248	213,248	159,936	98,655	-114,593
5910502 - Tran Out - Prop & Casualty	0	0	22,626	11,313	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$174,549</b>	<b>\$213,248</b>	<b>\$235,874</b>	<b>\$171,249</b>	<b>\$98,655</b>	<b>-\$114,593</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	434,911	434,911	0	378,506	-56,405
5990020 - Reserve For Contingency	0	0	207,087	0	294,381	294,381
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$434,911</b>	<b>\$641,998</b>	<b>\$0</b>	<b>\$672,887</b>	<b>\$237,976</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,048,393</b>	<b>\$3,464,345</b>	<b>\$3,485,962</b>	<b>\$1,888,799</b>	<b>\$2,994,119</b>	<b>-\$470,226</b>

## 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.

Personal Services supports 12.65 FTEs which remains unchanged from the FY20 Adopted Budget. While Salary and Wages decreased \$7,746 due to mid-year staffing changes, overall Personal Services increased \$417 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$257,661 primarily due to expenses for payments for clients utilizing portable vouchers.

Overall, this Fund increased \$258,078 over the FY20 Adopted Budget.

### 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 sources are Interest and Fund Balance.

**168-SECTION 8 FUND**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	15,841,328	15,542,718	15,542,718	9,374,323	15,941,112	398,394
Miscellaneous Revenues	87,272	24,841	24,841	55,481	17,016	-7,825
Less 5% Statutory Reduction	0	-1,242	-1,242	0	-851	391
Transfers In	6,491	0	0	0	0	0
Fund Balance	0	2,574,368	3,290,242	0	2,441,486	-132,882
<b>Total</b>	<b>15,935,092</b>	<b>18,140,685</b>	<b>18,856,559</b>	<b>9,429,804</b>	<b>18,398,763</b>	<b>258,078</b>
<b>Expenditures</b>						
Personal Services	773,208	900,161	900,161	568,638	900,578	417
Operating Expenses	14,574,640	17,240,524	17,955,691	11,563,806	17,498,185	257,661
Transfers Out	840	0	707	354	0	0
<b>Total</b>	<b>15,348,688</b>	<b>18,140,685</b>	<b>18,856,559</b>	<b>12,132,798</b>	<b>18,398,763</b>	<b>258,078</b>

**FUND 168 - SECTION 8 FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	481,494	614,547	614,547	347,964	606,801	-7,746
5120002 - Disaster Relief	0	0	0	464	0	0
5130001 - Vacancy Factor	0	-10,839	-10,839	0	-10,706	133
5140000 - Overtime	1,300	5,000	5,000	968	5,000	0
5150300 - Class C Meals	153	0	0	16	0	0
5160000 - Compensated Annual Leave	30,997	0	0	16,085	0	0
5160010 - Compensated Ann Leave Payoff	7	0	0	145	0	0
5160020 - Compensated Admin Leave	2,907	0	0	1,015	0	0
5170000 - Compensated Sick Leave	19,458	0	0	20,396	0	0
5210000 - Fica Taxes	38,817	47,395	47,395	28,247	46,801	-594
5220000 - Retirement Contributions	51,033	47,788	47,788	37,455	55,646	7,858
5230000 - Health Insurance	138,166	185,161	185,161	109,211	185,185	24
5231000 - Life Insurance	573	582	582	378	618	36
5232000 - Dental Insurance	2,703	3,932	3,932	2,467	4,038	106
5233000 - Lt Disability Insurance	832	1,021	1,021	613	980	-41
5233100 - St Disability Insurance	1,506	1,362	1,362	1,109	1,771	409
5240000 - Workers' Compensation	3,262	4,212	4,212	2,105	4,444	232
<b>Personal Services:</b>	<b>\$773,208</b>	<b>\$900,161</b>	<b>\$900,161</b>	<b>\$568,638</b>	<b>\$900,578</b>	<b>\$417</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	1,000	1,000	3,080	1,000	0
5320000 - Accounting & Auditing Svcs	2,600	4,000	4,000	0	4,000	0
5340000 - Other Contractual Services	19,864	18,000	18,000	14,187	18,000	0
5400000 - Travel And Per Diem	4,772	9,000	9,000	0	9,000	0
5410000 - Communications	3,372	2,500	2,500	2,944	2,500	0
5420000 - Freight & Postage Services	8,271	5,000	5,000	4,535	5,000	0
5440000 - Rentals And Leases	4,764	4,000	4,000	2,305	16,000	12,000
5450000 - Insurance	0	1,691	1,691	0	0	-1,691
5460000 - Repair & Maintenance Svcs	0	300	300	0	300	0
5462000 - Rep & Maint-automotive	48	1,000	1,000	854	1,000	0
5470000 - Printing And Binding	524	500	500	200	500	0
5480000 - Promotional Activities	2,602	5,000	5,000	5,466	5,000	0
5488000 - Promotional-ads/media Buys	0	1,000	1,000	0	1,000	0
5490000 - Oth Current Chgs & Obligations	1,480,786	4,252,653	4,967,820	1,275,379	3,311,653	-941,000
5491000 - Other Government Agencies	13,012,539	12,896,880	12,896,880	10,232,293	14,084,732	1,187,852
5511000 - Office Supplies	18,042	15,000	15,000	11,877	15,000	0
5512000 - Office Equipment	216	500	500	621	500	0
5520000 - Operating Supplies	6,992	7,500	7,500	2,260	7,500	0
5521000 - Gas & Oil	3,618	3,000	3,000	1,913	3,000	0
5540000 - Books,pubs,subs & Membership	349	0	0	726	500	500
5541000 - Registration Fees	5,283	7,000	7,000	2,168	7,000	0
5550000 - Training	0	5,000	5,000	3,000	5,000	0
<b>Operating Expenses:</b>	<b>\$14,574,640</b>	<b>\$17,240,524</b>	<b>\$17,955,691</b>	<b>\$11,563,806</b>	<b>\$17,498,185</b>	<b>\$257,661</b>
<b>Transfers Out:</b>						
5910502 - Tran Out - Prop & Casualty	0	0	707	354	0	0
5910511 - Tran Out Fleet Fuel F511	840	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$840</b>	<b>\$0</b>	<b>\$707</b>	<b>\$354</b>	<b>\$0</b>	<b>\$0</b>

**FUND 168 - SECTION 8 FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>TOTAL EXPENDITURES:</b>	<b>\$15,348,688</b>	<b>\$18,140,685</b>	<b>\$18,856,559</b>	<b>\$12,132,798</b>	<b>\$18,398,763</b>	<b>\$258,078</b>



## FUND 174 – ROAD IMPACT FEE ZONE 1/SHARED

### TRENDS & ISSUES

The Road 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 closed in FY19.

### REVENUES

This Fund has no revenue.

**\*This Fund is being included for Historical purposes only as there were actuals in prior years.**

### 174-ROAD IMPACT FEE ZONE 1/ SHARED

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	3,683	0	0	0	0	0
Miscellaneous Revenues	2	0	0	0	0	0
<b>Total</b>	<b>3,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Transfers Out	3,686	0	0	0	0	0
<b>Total</b>	<b>3,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**174-ROAD IMPACT FEE ZONE 1/ SHARED**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	3,686	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$3,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,686</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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 Fire Impact Fee Fund does not support Personal Services.

Operating Expenditures increased \$5,000 due to a \$10,000 increase in Professional Services for appraisals necessary to evaluate fire impact rates, and a \$5,000 decrease in Contractual Services for bank charges for credit card transactions due to historical trends.

Capital Outlay decreased from the FY20 Adopted Budget due to no new projects being added this year. Ongoing projects will be funded by Fund Balance which will be included later on in the budget process in order to have as accurate estimates as possible.

Overall, at this time of the process, this Fund decreased \$4,056,494 from the FY20 Adopted Budget.

### REVENUES

Revenues are collected from Fire Impact Fees in accordance with the Ordinance noted above. Revenues are projected to decrease due to the anticipated decrease in development activity. This Fund is also supported by Interest and Fund Balance.

**177-FIRE IMPACT FEE FUND**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	3,739,752	2,562,930	2,562,930	1,757,175	1,373,071	-1,189,859
Charges For Services	49	0	0	0	0	0
Miscellaneous Revenues	81,621	54,322	54,322	56,498	54,322	0
Less 5% Statutory Reduction	0	-130,863	-130,863	0	-71,370	59,493
Fund Balance	0	3,972,967	4,987,285	0	1,046,839	-2,926,128
<b>Total</b>	<b>3,821,422</b>	<b>6,459,356</b>	<b>7,473,674</b>	<b>1,813,673</b>	<b>2,402,862</b>	<b>-4,056,494</b>
<b>Expenditures</b>						
Operating Expenses	10,848	15,000	15,000	7,311	20,000	5,000
Capital Outlay	13,692	6,196,290	6,196,290	0	0	-6,196,290
Transfers Out	22,185	61,225	61,225	45,919	12,471	-48,754
Reserves - Operating	0	12,704	12,704	0	5,412	-7,292
Reserves - Capital	0	174,137	1,188,455	0	2,364,979	2,190,842
<b>Total</b>	<b>46,725</b>	<b>6,459,356</b>	<b>7,473,674</b>	<b>53,229</b>	<b>2,402,862</b>	<b>-4,056,494</b>

**FUND 177 - FIRE IMPACT FEE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	0	0	0	0	10,000	10,000
5340000 - Other Contractual Services	6,755	15,000	15,000	3,962	10,000	-5,000
5490500 - Reimbursement Of Py Revenue	4,093	0	0	3,349	0	0
<b>Operating Expenses:</b>	<b>\$10,848</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$7,311</b>	<b>\$20,000</b>	<b>\$5,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	13,692	6,196,290	6,196,290	0	0	-6,196,290
<b>Capital Outlay:</b>	<b>\$13,692</b>	<b>\$6,196,290</b>	<b>\$6,196,290</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$6,196,290</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	22,185	61,225	61,225	45,919	12,471	-48,754
<b>Transfers Out:</b>	<b>\$22,185</b>	<b>\$61,225</b>	<b>\$61,225</b>	<b>\$45,919</b>	<b>\$12,471</b>	<b>-\$48,754</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	12,704	12,704	0	5,412	-7,292
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$12,704</b>	<b>\$12,704</b>	<b>\$0</b>	<b>\$5,412</b>	<b>-\$7,292</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	174,137	1,188,455	0	2,364,979	2,190,842
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$174,137</b>	<b>\$1,188,455</b>	<b>\$0</b>	<b>\$2,364,979</b>	<b>\$2,190,842</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$46,725</b>	<b>\$6,459,356</b>	<b>\$7,473,674</b>	<b>\$53,229</b>	<b>\$2,402,862</b>	<b>-\$4,056,494</b>

## **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 reduction to just three zones to aid in the management, oversight and success of the program.

Operating Expenditures increased \$19,000 primarily due to Other Contractual Services related to merchant transaction fees.

Capital Outlay decreased \$4,855,600 due to ongoing capital projects that will be included later in the budget process to ensure estimates are as accurate as possible; however, included is a request for \$125,000 for the Hanover Lakes project.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

Reserves for Capital includes funds designated for park property purchase and funds for undesignated capital projects.

Overall, this Fund increased \$2,095,317 from the FY20 Adopted Budget.

### **REVENUES**

The main revenue source is from impact fees collected on new developments as well as Fund Balance. The Impact Fee revenue projected for FY21 reflects an increase over the FY20 Adopted Budget.

## 178-PARKS IMPACT FEE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	5,986,973	5,513,296	5,513,296	5,592,896	7,418,219	1,904,923
Miscellaneous Revenues	229,687	0	0	137,027	0	0
Less 5% Statutory Reduction	0	-275,665	-275,665	0	-370,911	-95,246
Fund Balance	0	8,555,593	12,280,060	0	8,841,233	285,640
<b>Total</b>	<b>6,216,660</b>	<b>13,793,224</b>	<b>17,517,691</b>	<b>5,729,923</b>	<b>15,888,541</b>	<b>2,095,317</b>
<b>Expenditures</b>						
Operating Expenses	43,867	6,000	46,057	21,123	25,000	19,000
Capital Outlay	526,942	4,980,600	9,327,957	418,700	125,000	-4,855,600
Transfers Out	130,580	59,247	59,247	44,435	42,422	-16,825
Reserves - Capital	0	8,747,377	8,084,430	0	15,696,119	6,948,742
<b>Total</b>	<b>701,389</b>	<b>13,793,224</b>	<b>17,517,691</b>	<b>484,258</b>	<b>15,888,541</b>	<b>2,095,317</b>



### 178-PARKS IMPACT FEE FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5310000 - Professional Services	17,999	0	19,057	9,264	0	0
5310006 - Legal Fees	1,350	0	0	0	0	0
5340000 - Other Contractual Services	11,256	6,000	25,000	7,197	25,000	19,000
5490500 - Reimbursement Of Py Revenue	13,261	0	2,000	4,662	0	0
<b>Operating Expenses:</b>	<b>\$43,867</b>	<b>\$6,000</b>	<b>\$46,057</b>	<b>\$21,123</b>	<b>\$25,000</b>	<b>\$19,000</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	526,942	4,980,600	9,327,957	418,700	125,000	-4,855,600
<b>Capital Outlay:</b>	<b>\$526,942</b>	<b>\$4,980,600</b>	<b>\$9,327,957</b>	<b>\$418,700</b>	<b>\$125,000</b>	<b>-\$4,855,600</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	130,580	59,247	59,247	44,435	42,422	-16,825
<b>Transfers Out:</b>	<b>\$130,580</b>	<b>\$59,247</b>	<b>\$59,247</b>	<b>\$44,435</b>	<b>\$42,422</b>	<b>-\$16,825</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	7,746,247	7,083,300	0	14,694,989	6,948,742
5990041 - Res For Capital - Designated	0	1,001,130	1,001,130	0	1,001,130	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$8,747,377</b>	<b>\$8,084,430</b>	<b>\$0</b>	<b>\$15,696,119</b>	<b>\$6,948,742</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$701,389</b>	<b>\$13,793,224</b>	<b>\$17,517,691</b>	<b>\$484,258</b>	<b>\$15,888,541</b>	<b>\$2,095,317</b>

## 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.

Personal Services support 2 FTE which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,447 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State rates are released by the State.
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment.

Operating Expenditures increased \$4,926 over the FY20 Adopted Budget primarily due to an anticipated increase for lease payments and usage of the copier.

Capital Outlay for FY21 provides funding to purchase a trailer for the Printing and Sewing Programs, and miscellaneous equipment for classrooms and other facility needs.

Transfer Out includes a transfer to the General Fund for the Cost Allocation.

Overall, the FY21 Recommended Budget reflects an increase of \$517,313 from the FY20 Adopted Budget.

### 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.

## 180-INMATE WELFARE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	89,822	102,476	102,476	58,864	75,874	-26,602
Miscellaneous Revenues	1,109,507	759,204	759,204	553,072	757,453	-1,751
Less 5% Statutory Reduction	0	-6,160	-6,160	0	-4,741	1,419
Fund Balance	0	1,006,592	1,818,208	0	1,550,839	544,247
<b>Total</b>	<b>1,199,329</b>	<b>1,862,112</b>	<b>2,673,728</b>	<b>611,936</b>	<b>2,379,425</b>	<b>517,313</b>
<b>Expenditures</b>						
Personal Services	96,344	133,240	133,240	96,953	134,687	1,447
Operating Expenses	450,222	741,117	741,117	347,393	746,043	4,926
Capital Outlay	8,461	201,100	201,100	-7,502	198,900	-2,200
Transfers Out	28,494	37,342	37,457	28,064	64,527	27,185
Reserves - Operating	0	80,475	240,475	0	391,203	310,728
Reserves - Stability	0	668,838	1,320,339	0	844,065	175,227
<b>Total</b>	<b>583,520</b>	<b>1,862,112</b>	<b>2,673,728</b>	<b>464,909</b>	<b>2,379,425</b>	<b>517,313</b>

**FUND 180 - INMATE WELFARE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	56,536	83,854	83,854	54,989	83,866	12
5130001 - Vacancy Factor	0	-1,642	-1,642	0	-1,642	0
5140000 - Overtime	8,261	10,000	10,000	6,519	10,000	0
5160000 - Compensated Annual Leave	1,918	0	0	4,268	0	0
5170000 - Compensated Sick Leave	1,429	0	0	1,698	0	0
5210000 - Fica Taxes	4,824	7,180	7,180	4,750	7,180	0
5220000 - Retirement Contributions	5,680	7,949	7,949	5,715	9,386	1,437
5230000 - Health Insurance	14,184	21,590	21,590	15,778	21,830	240
5231000 - Life Insurance	65	88	88	60	95	7
5232000 - Dental Insurance	421	630	630	461	656	26
5233000 - Lt Disability Insurance	95	155	155	98	150	-5
5233100 - St Disability Insurance	172	206	206	177	272	66
5240000 - Workers' Compensation	2,757	3,230	3,230	2,441	2,894	-336
<b>Personal Services:</b>	<b>\$96,344</b>	<b>\$133,240</b>	<b>\$133,240</b>	<b>\$96,953</b>	<b>\$134,687</b>	<b>\$1,447</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	43,764	118,964	118,964	32,964	118,964	0
5340000 - Other Contractual Services	197,663	307,403	307,403	167,639	307,403	0
5430000 - Utility Services	1,176	1,174	1,174	903	1,204	30
5440000 - Rentals And Leases	42,538	21,288	21,288	16,244	42,636	21,348
5450000 - Insurance	0	233	233	233	521	288
5460000 - Repair & Maintenance Svcs	11,298	36,280	36,280	21,593	7,540	-28,740
5490501 - OH-Workers' Compensation	0	514	514	514	514	0
5490502 - OH-Property & Liability Insuranc	0	42	42	42	42	0
5490503 - OH-Dental Insurance	0	134	134	134	134	0
5490504 - OH-Health Insurance	0	498	498	498	498	0
5490505 - OH-Life/AD&D, STD, LTD	0	156	156	156	156	0
5511000 - Office Supplies	1,878	6,000	6,000	125	6,000	0
5512000 - Office Equipment	5,671	31,000	31,000	348	31,000	0
5520000 - Operating Supplies	128,283	191,931	191,931	100,580	203,931	12,000
5520020 - Computer Hardware, Non-Capit.	5,650	0	0	0	0	0
5540000 - Books,pubs,subs & Membership	12,301	25,500	25,500	5,422	25,500	0
<b>Operating Expenses:</b>	<b>\$450,222</b>	<b>\$741,117</b>	<b>\$741,117</b>	<b>\$347,393</b>	<b>\$746,043</b>	<b>\$4,926</b>
<b>Capital Outlay:</b>						
5620000 - Buildings	0	150,000	150,000	0	150,000	0
5640000 - Machinery & Equipment	8,461	48,900	48,900	-7,502	48,900	0
5640020 - Computer Hardware, Capital	0	2,200	2,200	0	0	-2,200
<b>Capital Outlay:</b>	<b>\$8,461</b>	<b>\$201,100</b>	<b>\$201,100</b>	<b>-\$7,502</b>	<b>\$198,900</b>	<b>-\$2,200</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	28,494	37,342	37,342	28,007	64,527	27,185
5910502 - Tran Out - Prop & Casualty	0	0	115	58	0	0
<b>Transfers Out:</b>	<b>\$28,494</b>	<b>\$37,342</b>	<b>\$37,457</b>	<b>\$28,064</b>	<b>\$64,527</b>	<b>\$27,185</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	0	0	0	153,261	153,261
5990020 - Reserve For Contingency	0	80,475	240,475	0	237,942	157,467
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$80,475</b>	<b>\$240,475</b>	<b>\$0</b>	<b>\$391,203</b>	<b>\$310,728</b>

**FUND 180 - INMATE WELFARE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	668,838	1,320,339	0	844,065	175,227
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$668,838</b>	<b>\$1,320,339</b>	<b>\$0</b>	<b>\$844,065</b>	<b>\$175,227</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$583,520</b>	<b>\$1,862,112</b>	<b>\$2,673,728</b>	<b>\$464,909</b>	<b>\$2,379,425</b>	<b>\$517,313</b>

## FUND 183 –ROAD IMPACT ZONE 3

<b>TRENDS &amp; ISSUES</b>
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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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<b>REVENUES</b>
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This Fund has no revenue.
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**\*This Fund is being included for historical purposes only as there were actuals in prior years.**

### 183-ROAD IMPACT FEE ZONE 3

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Transfers Out	2	0	0	0	0	0
<b>Total</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**183-ROAD IMPACT FEE ZONE 3**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910244 - Tran Out Fund 244	2	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## 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

This Fund has no revenue for FY21.

**\*This Fund is being included for Historical purposes only as there were actuals in prior years.**

## 184-ROAD IMPACT FEE ZONE 4

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	2,611	0	0	0	0	0
Miscellaneous Revenues	463	0	0	31	0	0
Fund Balance	0	0	3,074	0	0	0
<b>Total</b>	<b>3,074</b>	<b>0</b>	<b>3,074</b>	<b>31</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Transfers Out	17,926	0	3,074	1,537	0	0
<b>Total</b>	<b>17,926</b>	<b>0</b>	<b>3,074</b>	<b>1,537</b>	<b>0</b>	<b>0</b>

**184-ROAD IMPACT FEE ZONE 4**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910244 - Tran Out Fund 244	17,926	0	3,074	1,537	0	0
<b>Transfers Out:</b>	<b>\$17,926</b>	<b>\$0</b>	<b>\$3,074</b>	<b>\$1,537</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$17,926</b>	<b>\$0</b>	<b>\$3,074</b>	<b>\$1,537</b>	<b>\$0</b>	<b>\$0</b>

## FUND 187 – ROAD IMPACT FEE POINCIANA OVERLAY FUND

### TRENDS & ISSUES

The Road 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.

### REVENUES

The only revenue source is Fund Balance.

### 187-ROAD IMPACT FEE POINCIANA OVERLAY

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	11,943	0	0	4,721	0	0
Fund Balance	0	468,624	474,601	0	479,322	10,698
<b>Total</b>	<b>11,943</b>	<b>468,624</b>	<b>474,601</b>	<b>4,721</b>	<b>479,322</b>	<b>10,698</b>
<b>Expenditures</b>						
Reserves - Capital	0	468,624	474,601	0	479,322	10,698
<b>Total</b>	<b>0</b>	<b>468,624</b>	<b>474,601</b>	<b>0</b>	<b>479,322</b>	<b>10,698</b>

**FUND 187 – TRANSPORTATION IMPACT FEE POINCIANA OVERLAY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	468,624	474,601	0	479,322	10,698
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$468,624</b>	<b>\$474,601</b>	<b>\$0</b>	<b>\$479,322</b>	<b>\$10,698</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$468,624</b>	<b>\$474,601</b>	<b>\$0</b>	<b>\$479,322</b>	<b>\$10,698</b>

## FUND 189 – SECOND LOCAL OPTION FUEL TAX FUND

### TRENDS & ISSUES

The Second Local Option Fuel Tax (LOFT) Fund includes revenues from a 5 cent tax per gallon on motor fuel.

Operating Expenditures decreased \$2,737,308 as funding for Road Resurfacing (\$3M) was reallocated to Fund 154 as a result of projected decreases in revenues and Fund Balance. The amount for LYNX is currently proposed to remain the same as the FY20 Funding Partner Agreement.

### REVENUES

The revenue source for this Fund is the Second Local Option Fuel Tax, a 5 cent tax per gallon on motor fuel. For FY21, revenues are projected to decrease 21.5% due to the anticipated impact from COVID-19, but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. Other sources of revenue include Interest, Fund Balance and a Transfer In from the General Fund to support LYNX as revenue generated by fuel tax is not sufficient to cover expenses.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	8,510,231	8,649,482	8,649,482	4,182,760	6,790,032	-1,859,450
Miscellaneous Revenues	189,652	80,566	80,566	41,032	80,566	0
Less 5% Statutory Reduction	0	-436,502	-436,502	0	-343,530	92,972
Transfers In	271	0	0	0	2,267,240	2,267,240
Fund Balance	0	7,201,052	7,145,929	0	680,448	-6,520,604
<b>Total</b>	<b>8,700,155</b>	<b>15,494,598</b>	<b>15,439,475</b>	<b>4,223,792</b>	<b>9,474,756</b>	<b>-6,019,842</b>
<b>Expenditures</b>						
Operating Expenses	10,622,661	12,186,577	12,449,269	11,661,818	9,449,269	-2,737,308
Capital Outlay	90,000	2,771,538	2,681,538	299,273	0	-2,771,538
Transfers Out	23,115	9,179	9,179	6,884	25,487	16,308
Reserves - Operating	0	527,304	299,489	0	0	-527,304
<b>Total</b>	<b>10,735,776</b>	<b>15,494,598</b>	<b>15,439,475</b>	<b>11,967,975</b>	<b>9,474,756</b>	<b>-6,019,842</b>



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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5340005 - LYNX	7,626,542	9,186,577	9,449,269	8,661,829	9,449,269	262,692
5450000 - Insurance	1,344	0	0	0	0	0
5460007 - R&M Road Milling and Resurfaci	2,994,516	3,000,000	3,000,000	2,999,989	0	-3,000,000
5490502 - OH-Property & Liability Insuranc	259	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$10,622,661</b>	<b>\$12,186,577</b>	<b>\$12,449,269</b>	<b>\$11,661,818</b>	<b>\$9,449,269</b>	<b>-\$2,737,308</b>
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	90,000	2,771,538	2,681,538	299,273	0	-2,771,538
<b>Capital Outlay:</b>	<b>\$90,000</b>	<b>\$2,771,538</b>	<b>\$2,681,538</b>	<b>\$299,273</b>	<b>\$0</b>	<b>-\$2,771,538</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	23,115	9,179	9,179	6,884	25,487	16,308
<b>Transfers Out:</b>	<b>\$23,115</b>	<b>\$9,179</b>	<b>\$9,179</b>	<b>\$6,884</b>	<b>\$25,487</b>	<b>\$16,308</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	527,304	299,489	0	0	-527,304
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$527,304</b>	<b>\$299,489</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$527,304</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,735,776</b>	<b>\$15,494,598</b>	<b>\$15,439,475</b>	<b>\$11,967,975</b>	<b>\$9,474,756</b>	<b>-\$6,019,842</b>

# DEBT SERVICES

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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.

Overall, this Fund is projected to increase \$12,055 over the FY20 Adopted Budget.

### REVENUES

Funding sources utilize dedicated Ad Valorem and Fund Balance to provide for the debt service expenses.

## 201-LIMITED GO REFUNDING BONDS, SERIES 2015

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	1,137,151	1,218,811	1,218,811	1,149,155	1,223,938	5,127
PY Delinquent Ad Valorem Tax	11,448	0	0	439	0	0
Miscellaneous Revenues	35,620	0	0	1,637	0	0
Less 5% Statutory Reduction	0	-60,941	-60,941	0	-61,197	-256
Transfers In	5,294	0	0	0	0	0
Fund Balance	0	1,058,037	1,089,077	0	1,065,221	7,184
<b>Total</b>	<b>1,189,513</b>	<b>2,215,907</b>	<b>2,246,947</b>	<b>1,151,230</b>	<b>2,227,962</b>	<b>12,055</b>
<b>Expenditures</b>						
Operating Expenses	24,596	24,376	24,376	24,376	24,479	103
Debt Service	1,127,821	1,126,310	1,126,310	1,126,309	1,124,352	-1,958
Reserves - Debt	0	1,065,221	1,096,261	0	1,079,131	13,910
<b>Total</b>	<b>1,152,417</b>	<b>2,215,907</b>	<b>2,246,947</b>	<b>1,150,685</b>	<b>2,227,962</b>	<b>12,055</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	24,596	24,376	24,376	24,376	24,479	103
<b>Operating Expenses:</b>	<b>\$24,596</b>	<b>\$24,376</b>	<b>\$24,376</b>	<b>\$24,376</b>	<b>\$24,479</b>	<b>\$103</b>
<b>Debt Service:</b>						
5710000 - Principal	955,000	975,000	975,000	975,000	995,000	20,000
5720000 - Interest	172,821	151,310	151,310	151,309	129,352	-21,958
<b>Debt Service:</b>	<b>\$1,127,821</b>	<b>\$1,126,310</b>	<b>\$1,126,310</b>	<b>\$1,126,309</b>	<b>\$1,124,352</b>	<b>-\$1,958</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,065,221	1,065,221	0	1,079,131	13,910
5990034 - Bond Reserves - Other	0	0	31,040	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,065,221</b>	<b>\$1,096,261</b>	<b>\$0</b>	<b>\$1,079,131</b>	<b>\$13,910</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,152,417</b>	<b>\$2,215,907</b>	<b>\$2,246,947</b>	<b>\$1,150,685</b>	<b>\$2,227,962</b>	<b>\$12,055</b>

## 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. 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. As this bond sunset in October 2018, the final payment in FY19 was made utilizing Fund Balance. This Fund is closed due to refunding in FY19. FY20 had a fund balance due to remaining cash from interest. These funds were moved to Fund 242.

### 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**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Fund Balance	0	0	4,500	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>4,500</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Debt Service	1,181,750	0	0	0	0	0
Transfers Out	0	0	4,500	4,500	0	0
<b>Total</b>	<b>1,181,750</b>	<b>0</b>	<b>4,500</b>	<b>4,500</b>	<b>0</b>	<b>0</b>



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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	1,160,000	0	0	0	0	0
5720000 - Interest	21,750	0	0	0	0	0
<b>Debt Service:</b>	<b>\$1,181,750</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Transfers Out:</b>						
5910242 - Transfers Out Fund 242	0	0	4,500	4,500	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,181,750</b>	<b>\$0</b>	<b>\$4,500</b>	<b>\$4,500</b>	<b>\$0</b>	<b>\$0</b>

## FUND 204 – DEBT SERVICE TAXABLE 5<sup>TH</sup> 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.

Overall, this Fund is projected to decrease \$647,737 from the FY20 Adopted Budget.

### REVENUES

The primary funding source is Fund Balance.

## 204-TDT TAX BONDS SERIES 2012

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	404,196	0	0	213,235	0	0
Miscellaneous Revenues	11,000	0	0	0	0	0
Transfers In	594,775	0	0	0	0	0
Other Sources	11,289,158	0	0	0	0	0
Fund Balance	0	1,192,031	1,470,275	0	544,294	-647,737
<b>Total</b>	<b>12,299,129</b>	<b>1,192,031</b>	<b>1,470,275</b>	<b>213,235</b>	<b>544,294</b>	<b>-647,737</b>
<b>Expenditures</b>						
Debt Service	12,544,047	272,300	272,300	267,200	271,682	-618
Transfers Out	0	653,681	653,681	326,841	1,980	-651,701
Reserves - Debt	0	266,050	544,294	0	270,632	4,582
<b>Total</b>	<b>12,544,047</b>	<b>1,192,031</b>	<b>1,470,275</b>	<b>594,041</b>	<b>544,294</b>	<b>-647,737</b>

**204-TDT TAX BONDS SERIES 2012**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	235,000	240,000	240,000	240,000	255,000	15,000
5720000 - Interest	693,218	32,300	32,300	27,200	16,682	-15,618
5740000 - Pmt Refunded Bond Escrow Age	11,615,830	0	0	0	0	0
<b>Debt Service:</b>	<b>\$12,544,047</b>	<b>\$272,300</b>	<b>\$272,300</b>	<b>\$267,200</b>	<b>\$271,682</b>	<b>-\$618</b>
<b>Transfers Out:</b>						
5910247 - Tran Out - 247	0	653,681	653,681	326,841	1,980	-651,701
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$653,681</b>	<b>\$653,681</b>	<b>\$326,841</b>	<b>\$1,980</b>	<b>-\$651,701</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	266,050	266,050	0	270,632	4,582
5990034 - Bond Reserves - Other	0	0	278,244	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$266,050</b>	<b>\$544,294</b>	<b>\$0</b>	<b>\$270,632</b>	<b>\$4,582</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$12,544,047</b>	<b>\$1,192,031</b>	<b>\$1,470,275</b>	<b>\$594,041</b>	<b>\$544,294</b>	<b>-\$647,737</b>

## 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.

Overall, this Fund is projected to decrease \$36,774 from the FY20 Adopted Budget.

### REVENUES

The funding sources for FY21 are Special Assessments, Fund Balance and Interest.

## 210-W 192 PHASE IIC

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	329,769	339,375	339,375	290,552	329,843	-9,532
Miscellaneous Revenues	13,802	4,500	4,500	5,841	4,500	0
Less 5% Statutory Reduction	0	-17,194	-17,194	0	-16,717	477
Fund Balance	0	424,207	489,486	0	396,488	-27,719
<b>Total</b>	<b>343,571</b>	<b>750,888</b>	<b>816,167</b>	<b>296,393</b>	<b>714,114</b>	<b>-36,774</b>
<b>Expenditures</b>						
Debt Service	300,163	354,400	354,400	353,950	329,782	-24,618
Reserves - Debt	0	396,488	461,767	0	384,332	-12,156
<b>Total</b>	<b>300,163</b>	<b>750,888</b>	<b>816,167</b>	<b>353,950</b>	<b>714,114</b>	<b>-36,774</b>

## 210-W 192 PHASE IIC

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	65,000	70,000	70,000	70,000	55,000	-15,000
5710001 - Princ. Early Redemption	150,000	210,000	210,000	210,000	215,000	5,000
5720000 - Interest	84,413	72,900	72,900	72,900	58,282	-14,618
5730000 - Other Debt Service Costs	750	1,500	1,500	1,050	1,500	0
<b>Debt Service:</b>	<b>\$300,163</b>	<b>\$354,400</b>	<b>\$354,400</b>	<b>\$353,950</b>	<b>\$329,782</b>	<b>-\$24,618</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	100,575	100,575	0	88,419	-12,156
5990033 - Res For Debt - Bond Covenant	0	295,913	295,913	0	295,913	0
5990034 - Bond Reserves - Other	0	0	65,279	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$396,488</b>	<b>\$461,767</b>	<b>\$0</b>	<b>\$384,332</b>	<b>-\$12,156</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300,163</b>	<b>\$750,888</b>	<b>\$816,167</b>	<b>\$353,950</b>	<b>\$714,114</b>	<b>-\$36,774</b>

## 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.

Overall, this Fund is projected to increase \$46,375 over the FY20 Adopted Budget in accordance with the bond covenants.

### REVENUES

The funding sources for FY21 are a Transfer In from the General Fund, Fund Balance and Interest.



## 211 - SALES TAX REVENUE BONDS SERIES 2015A

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	5,664	5,736	5,736	-1,066	5,834	98
Less 5% Statutory Reduction	0	-287	-287	0	-292	-5
Transfers In	3,333,927	3,354,609	3,354,609	1,677,305	3,368,016	13,407
Fund Balance	0	1,911,885	1,912,385	0	1,944,760	32,875
<b>Total</b>	<b>3,339,591</b>	<b>5,271,943</b>	<b>5,272,443</b>	<b>1,676,239</b>	<b>5,318,318</b>	<b>46,375</b>
<b>Expenditures</b>						
Debt Service	3,315,558	3,327,183	3,327,183	3,326,644	3,346,808	19,625
Reserves - Debt	0	1,944,760	1,945,260	0	1,971,510	26,750
<b>Total</b>	<b>3,315,558</b>	<b>5,271,943</b>	<b>5,272,443</b>	<b>3,326,644</b>	<b>5,318,318</b>	<b>46,375</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	450,000	485,000	485,000	485,000	530,000	45,000
5720000 - Interest	2,865,019	2,841,644	2,841,644	2,841,644	2,816,269	-25,375
5730000 - Other Debt Service Costs	539	539	539	0	539	0
<b>Debt Service:</b>	<b>\$3,315,558</b>	<b>\$3,327,183</b>	<b>\$3,327,183</b>	<b>\$3,326,644</b>	<b>\$3,346,808</b>	<b>\$19,625</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,944,760	1,944,760	0	1,971,510	26,750
5990034 - Bond Reserves - Other	0	0	500	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,944,760</b>	<b>\$1,945,260</b>	<b>\$0</b>	<b>\$1,971,510</b>	<b>\$26,750</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,315,558</b>	<b>\$5,271,943</b>	<b>\$5,272,443</b>	<b>\$3,326,644</b>	<b>\$5,318,318</b>	<b>\$46,375</b>

## FUND 234 – LTD GO BONDS 2006

<b>TRENDS &amp; ISSUES</b>
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<p>A portion of the monies collected pursuant to Ordinance 06-25 and Resolution No. 04-055R were appropriated to this Fund for the payments of principal, interest and other debt service costs related to the \$15,295,000 Save Osceola General Obligation Bond Series 2006. These bonds were issued to provide funding for the SAVE (Save And Value the Environment) Osceola program to purchase environmentally significant lands pursuant to Ordinance No. 04-28. This fund is closed due to refunding in FY18.</p>
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<b>REVENUES</b>
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<p>This Fund has no revenue.</p>
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\*        **This Fund is being included for historical purposes only as there were actuals in prior years.**

**234-LTD GO BONDS 2006**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Expenditures</b>						
Transfers Out	5,294	0	0	0	0	0
<b>Total</b>	<b>5,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**234-LTD GO BONDS 2006**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910201 - Tran Out - LTD GO Bond Series 2	5,294	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$5,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,294</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## FUND 235 – INFRA SALES SURTAX SERIES 2007

### TRENDS & ISSUES

This Fund was established in Fiscal Year 2008 to account for payments of principal, interest, and other debt service costs for the \$75,000,000 Sales Surtax Revenue Bonds, Series 2007. The funding sources for debt service are transfers in from the Infrastructure Sales Tax Fund (Fund 306), interest earned on cash balances and Fund Balance. This fund is closed due to refunding in FY19.

### 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 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b><u>Expenditures</u></b>						
Transfers Out	600	0	0	0	0	0
<b>Total</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**235-INFRA SALES SURTAX SERIES 2007**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910244 - Tran Out Fund 244	600	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$600</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>



## FUND 236 – CAPITAL IMPROVEMENT BOND SERIES 2009

<b>TRENDS &amp; ISSUES</b>
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<p>This Fund accounts for principal, interest and other debt service expenses related to this bond which 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. Funding sources included Transfers In from the General Fund and Fund 115 – Courthouse Facilities Fund to support debt service payments associated with the Parking Garage. Also, there was a Transfer In from the General Fund and Fund 306 – Local Infrastructure Sales Surtax to support the remaining debt service previously paid by Impact Fees. Additional revenue was received from a Federal Subsidy on the Build America &amp; Recovery Zone Economic Development Bonds, as well as Interest and Fund Balance. This fund is closed due to refunding in FY20. Remaining funds will be moved to Fund 249.</p>
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<b>REVENUES</b>
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This Fund has no revenue.
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\*        **This Fund is being included for historical purposes only as there were actuals in prior years.**

## 236-CAPITAL IMPROVEMENT BOND SERIES 2009

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	2,065,044	2,069,456	1,034,729	1,034,728	0	-2,069,456
Miscellaneous Revenues	43,931	44,396	0	0	0	-44,396
Less 5% Statutory Reduction	0	-2,220	0	0	0	2,220
Transfers In	8,228,484	7,958,397	0	0	0	-7,958,397
Other Sources	0	0	96,359,522	96,359,522	0	0
Fund Balance	0	14,798,515	15,045,317	0	0	-14,798,515
<b>Total</b>	<b>10,337,459</b>	<b>24,868,544</b>	<b>112,439,568</b>	<b>97,394,250</b>	<b>0</b>	<b>-24,868,544</b>
<b>Expenditures</b>						
Debt Service	10,116,730	10,108,331	111,056,161	111,055,335	0	-10,108,331
Transfers Out	0	0	1,383,407	691,704	0	0
Reserves - Debt	0	14,760,213	0	0	0	-14,760,213
<b>Total</b>	<b>10,116,730</b>	<b>24,868,544</b>	<b>112,439,568</b>	<b>111,747,039</b>	<b>0</b>	<b>-24,868,544</b>

**236-CAPITAL IMPROVEMENT BOND SERIES 2009**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	3,165,000	3,280,000	3,280,000	3,280,000	0	-3,280,000
5720000 - Interest	6,950,905	6,827,505	3,446,553	3,446,552	0	-6,827,505
5730000 - Other Debt Service Costs	825	826	825	0	0	-826
5740000 - Pmt Refunded Bond Escrow Age	0	0	104,328,783	104,328,783	0	0
<b>Debt Service:</b>	<b>\$10,116,730</b>	<b>\$10,108,331</b>	<b>\$111,056,161</b>	<b>\$111,055,335</b>	<b>\$0</b>	<b>-\$10,108,331</b>
<b>Transfers Out:</b>						
5910249 - Tran Out-Fund 249	0	0	1,383,407	691,704	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,383,407</b>	<b>\$691,704</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	6,790,952	0	0	0	-6,790,952
5990033 - Res For Debt - Bond Covenant	0	7,969,261	0	0	0	-7,969,261
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$14,760,213</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$14,760,213</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,116,730</b>	<b>\$24,868,544</b>	<b>\$112,439,568</b>	<b>\$111,747,039</b>	<b>\$0</b>	<b>-\$24,868,544</b>

## 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.

Overall, this Fund is projected to increase \$23,128 over the FY20 Adopted Budget.

### 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 Interest and Fund Balance.

## 238-GO BONDS 2010

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Current Ad Valorem Taxes	2,117,478	2,226,878	2,226,878	2,064,674	2,230,382	3,504
PY Delinquent Ad Valorem Tax	12,984	0	0	551	0	0
Miscellaneous Revenues	30,949	10,000	10,000	13,518	10,000	0
Less 5% Statutory Reduction	0	-111,844	-111,844	0	-112,019	-175
Fund Balance	0	1,884,010	2,021,727	0	1,903,809	19,799
<b>Total</b>	<b><u>2,161,410</u></b>	<b><u>4,009,044</u></b>	<b><u>4,146,761</u></b>	<b><u>2,078,743</u></b>	<b><u>4,032,172</u></b>	<b><u>23,128</u></b>
<b>Expenditures</b>						
Operating Expenses	42,411	42,301	42,301	39,965	42,367	66
Debt Service	2,062,595	2,062,934	2,062,934	2,062,819	2,056,871	-6,063
Reserves - Debt	0	1,903,809	2,041,526	0	1,932,934	29,125
<b>Total</b>	<b><u>2,105,006</u></b>	<b><u>4,009,044</u></b>	<b><u>4,146,761</u></b>	<b><u>2,102,784</u></b>	<b><u>4,032,172</u></b>	<b><u>23,128</u></b>

### 238-GO BONDS 2010

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5312000 - Tax Collector Fees	42,411	42,301	42,301	39,965	42,367	66
<b>Operating Expenses:</b>	<b>\$42,411</b>	<b>\$42,301</b>	<b>\$42,301</b>	<b>\$39,965</b>	<b>\$42,367</b>	<b>\$66</b>
<b>Debt Service:</b>						
5710000 - Principal	1,630,000	1,680,000	1,680,000	1,680,000	1,725,000	45,000
5720000 - Interest	432,469	382,819	382,819	382,819	331,744	-51,075
5730000 - Other Debt Service Costs	127	115	115	0	127	12
<b>Debt Service:</b>	<b>\$2,062,595</b>	<b>\$2,062,934</b>	<b>\$2,062,934</b>	<b>\$2,062,819</b>	<b>\$2,056,871</b>	<b>-\$6,063</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,903,809	1,903,809	0	1,932,934	29,125
5990034 - Bond Reserves - Other	0	0	137,717	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,903,809</b>	<b>\$2,041,526</b>	<b>\$0</b>	<b>\$1,932,934</b>	<b>\$29,125</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,105,006</b>	<b>\$4,009,044</b>	<b>\$4,146,761</b>	<b>\$2,102,784</b>	<b>\$4,032,172</b>	<b>\$23,128</b>

**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.

Overall, this Fund is projected to increase \$72,750 over the FY20 Adopted Budget.

**REVENUES**

Funding sources include a Transfer In from Fund 306 - Local Option Sales Tax Fund and Fund Balance.

## 239-INFRA S TAX REV REFUNDING 2011

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1	0	0	-186	0	0
Transfers In	3,772,425	3,765,925	3,765,925	1,882,963	3,766,925	1,000
Fund Balance	0	3,451,063	3,451,065	0	3,522,813	71,750
<b>Total</b>	<b>3,772,426</b>	<b>7,216,988</b>	<b>7,216,990</b>	<b>1,882,777</b>	<b>7,289,738</b>	<b>72,750</b>
<b>Expenditures</b>						
Debt Service	3,696,925	3,694,175	3,694,175	3,694,175	3,693,925	-250
Reserves - Debt	0	3,522,813	3,522,815	0	3,595,813	73,000
<b>Total</b>	<b>3,696,925</b>	<b>7,216,988</b>	<b>7,216,990</b>	<b>3,694,175</b>	<b>7,289,738</b>	<b>72,750</b>



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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,980,000	3,130,000	3,130,000	3,130,000	3,280,000	150,000
5720000 - Interest	716,625	563,875	563,875	563,875	413,625	-150,250
5730000 - Other Debt Service Costs	300	300	300	300	300	0
<b>Debt Service:</b>	<b>\$3,696,925</b>	<b>\$3,694,175</b>	<b>\$3,694,175</b>	<b>\$3,694,175</b>	<b>\$3,693,925</b>	<b>-\$250</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,522,813	3,522,813	0	3,595,813	73,000
5990034 - Bond Reserves - Other	0	0	2	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$3,522,813</b>	<b>\$3,522,815</b>	<b>\$0</b>	<b>\$3,595,813</b>	<b>\$73,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,696,925</b>	<b>\$7,216,988</b>	<b>\$7,216,990</b>	<b>\$3,694,175</b>	<b>\$7,289,738</b>	<b>\$72,750</b>

## 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.

Overall, this Fund is projected to increase \$68,750 over the FY20 Adopted Budget.

### 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.

## 240-TDT REF & IMP 2012 DEBT SVC

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	12,493	12,704	12,704	-927	12,920	216
Less 5% Statutory Reduction	0	-635	-635	0	-646	-11
Transfers In	5,538,014	5,536,813	5,536,813	2,768,407	5,533,358	-3,455
Fund Balance	0	4,234,791	4,236,032	0	4,306,791	72,000
<b>Total</b>	<b>5,550,507</b>	<b>9,783,673</b>	<b>9,784,914</b>	<b>2,767,479</b>	<b>9,852,423</b>	<b>68,750</b>
<b>Expenditures</b>						
Debt Service	5,479,381	5,476,882	5,476,882	5,476,881	5,472,257	-4,625
Reserves - Debt	0	4,306,791	4,308,032	0	4,380,166	73,375
<b>Total</b>	<b>5,479,381</b>	<b>9,783,673</b>	<b>9,784,914</b>	<b>5,476,881</b>	<b>9,852,423</b>	<b>68,750</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	2,780,000	2,920,000	2,920,000	2,920,000	3,065,000	145,000
5720000 - Interest	2,699,081	2,556,582	2,556,582	2,556,581	2,406,957	-149,625
5730000 - Other Debt Service Costs	300	300	300	300	300	0
<b>Debt Service:</b>	<b>\$5,479,381</b>	<b>\$5,476,882</b>	<b>\$5,476,882</b>	<b>\$5,476,881</b>	<b>\$5,472,257</b>	<b>-\$4,625</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,306,791	4,306,791	0	4,380,166	73,375
5990034 - Bond Reserves - Other	0	0	1,241	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,306,791</b>	<b>\$4,308,032</b>	<b>\$0</b>	<b>\$4,380,166</b>	<b>\$73,375</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$5,479,381</b>	<b>\$9,783,673</b>	<b>\$9,784,914</b>	<b>\$5,476,881</b>	<b>\$9,852,423</b>	<b>\$68,750</b>

## **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.

Overall, this Fund is projected to increase \$4,255,744 over the FY20 Adopted Budget.

### **REVENUES**

Funding sources include Transfers In from Fund 306 – Local Option Sales Tax Fund, as well as Interest and Fund Balance.

**241-INFRASTRUCTURE SALES SURTAX SERIES 2015**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1,985	2,047	2,047	-173	14,843	12,796
Less 5% Statutory Reduction	0	-102	-102	0	-742	-640
Transfers In	977,982	5,218,719	5,218,719	2,609,360	5,196,843	-21,876
Fund Balance	0	682,368	685,745	0	4,947,832	4,265,464
<b>Total</b>	<b>979,967</b>	<b>5,903,032</b>	<b>5,906,409</b>	<b>2,609,187</b>	<b>10,158,776</b>	<b>4,255,744</b>
<b>Expenditures</b>						
Debt Service	956,134	955,200	955,200	955,200	5,168,304	4,213,104
Reserves - Debt	0	4,947,832	4,951,209	0	4,990,472	42,640
<b>Total</b>	<b>956,134</b>	<b>5,903,032</b>	<b>5,906,409</b>	<b>955,200</b>	<b>10,158,776</b>	<b>4,255,744</b>

**241-INFRASTRUCTURE SALES SURTAX SERIES 2015**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	400,000	405,000	405,000	405,000	4,675,000	4,270,000
5720000 - Interest	556,134	550,200	550,200	550,200	493,304	-56,896
<b>Debt Service:</b>	<b>\$956,134</b>	<b>\$955,200</b>	<b>\$955,200</b>	<b>\$955,200</b>	<b>\$5,168,304</b>	<b>\$4,213,104</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	4,947,832	4,947,832	0	4,990,472	42,640
5990034 - Bond Reserves - Other	0	0	3,377	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,947,832</b>	<b>\$4,951,209</b>	<b>\$0</b>	<b>\$4,990,472</b>	<b>\$42,640</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$956,134</b>	<b>\$5,903,032</b>	<b>\$5,906,409</b>	<b>\$955,200</b>	<b>\$10,158,776</b>	<b>\$4,255,744</b>

## **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. Additionally, remaining funds from Fund 202 were transferred into this fund.

Overall, this Fund is projected to increase \$17,600 over the FY20 Adopted Budget in accordance with the bond covenants and debt service schedule.

### **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.



## 242 - SALES TAX REVENUE REFUNDING BONDS, SERIES 2016

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	2,534	6,314	6,314	-570	6,374	60
Less 5% Statutory Reduction	0	-316	-316	0	-319	-3
Transfers In	2,947,581	2,938,590	2,943,090	1,473,795	2,936,333	-2,257
Fund Balance	0	2,104,694	2,105,245	0	2,124,494	19,800
<b>Total</b>	<b>2,950,115</b>	<b>5,049,282</b>	<b>5,054,333</b>	<b>1,473,225</b>	<b>5,066,882</b>	<b>17,600</b>
<b>Expenditures</b>						
Debt Service	1,689,926	2,924,788	2,924,788	2,924,726	2,918,488	-6,300
Reserves - Debt	0	2,124,494	2,129,545	0	2,148,394	23,900
<b>Total</b>	<b>1,689,926</b>	<b>5,049,282</b>	<b>5,054,333</b>	<b>2,924,726</b>	<b>5,066,882</b>	<b>17,600</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	1,260,000	1,260,000	1,260,000	1,305,000	45,000
5720000 - Interest	1,689,388	1,664,188	1,664,188	1,664,188	1,612,888	-51,300
5730000 - Other Debt Service Costs	539	600	600	539	600	0
<b>Debt Service:</b>	<b>\$1,689,926</b>	<b>\$2,924,788</b>	<b>\$2,924,788</b>	<b>\$2,924,726</b>	<b>\$2,918,488</b>	<b>-\$6,300</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	2,124,494	2,124,494	0	2,148,394	23,900
5990034 - Bond Reserves - Other	0	0	5,051	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$2,124,494</b>	<b>\$2,129,545</b>	<b>\$0</b>	<b>\$2,148,394</b>	<b>\$23,900</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,689,926</b>	<b>\$5,049,282</b>	<b>\$5,054,333</b>	<b>\$2,924,726</b>	<b>\$5,066,882</b>	<b>\$17,600</b>

## 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.

Overall, this Fund is projected to increase \$7,482 over the FY20 Adopted Budget.

### REVENUES

Funding sources include Transfers In from Fund 105 – Fifth Cent Tourist Tax Development Tax Fund and Fund Balance.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	539	0	0	13,552	0	0
Transfers In	1,381,898	1,381,783	1,381,783	690,892	1,384,592	2,809
Fund Balance	0	2,335,883	2,345,784	0	2,340,556	4,673
<b>Total</b>	<b>1,382,437</b>	<b>3,717,666</b>	<b>3,727,567</b>	<b>704,444</b>	<b>3,725,148</b>	<b>7,482</b>
<b>Expenditures</b>						
Debt Service	1,377,285	1,377,110	1,377,110	1,376,571	1,375,687	-1,423
Reserves - Debt	0	2,340,556	2,350,457	0	2,349,461	8,905
<b>Total</b>	<b>1,377,285</b>	<b>3,717,666</b>	<b>3,727,567</b>	<b>1,376,571</b>	<b>3,725,148</b>	<b>7,482</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	510,000	520,000	520,000	520,000	530,000	10,000
5720000 - Interest	866,746	856,571	856,571	856,571	845,148	-11,423
5730000 - Other Debt Service Costs	539	539	539	0	539	0
<b>Debt Service:</b>	<b>\$1,377,285</b>	<b>\$1,377,110</b>	<b>\$1,377,110</b>	<b>\$1,376,571</b>	<b>\$1,375,687</b>	<b>-\$1,423</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	955,622	955,622	0	964,527	8,905
5990033 - Res For Debt - Bond Covenant	0	1,384,934	1,384,934	0	1,384,934	0
5990034 - Bond Reserves - Other	0	0	9,901	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$2,340,556</b>	<b>\$2,350,457</b>	<b>\$0</b>	<b>\$2,349,461</b>	<b>\$8,905</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,377,285</b>	<b>\$3,717,666</b>	<b>\$3,727,567</b>	<b>\$1,376,571</b>	<b>\$3,725,148</b>	<b>\$7,482</b>

## **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.

Overall, this Fund is projected to decrease \$4,213,799 from the FY20 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

### **REVENUES**

Funding sources include a Transfer In from Fund 306 – Local Option Sales Tax Fund and Fund Balance.

## 244-INFRASTRUCTURE SALES TAX REFUNDING BONDS SERIES 2017

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	445	0	0
Transfers In	4,809,246	551,863	551,863	275,932	550,956	-907
Fund Balance	0	4,666,824	4,718,963	0	453,932	-4,212,892
<b>Total</b>	<b>4,809,246</b>	<b>5,218,687</b>	<b>5,270,826</b>	<b>276,376</b>	<b>1,004,888</b>	<b>-4,213,799</b>
<b>Expenditures</b>						
Debt Service	4,767,725	4,764,755	4,764,755	4,764,755	548,410	-4,216,345
Reserves - Debt	0	453,932	506,071	0	456,478	2,546
<b>Total</b>	<b>4,767,725</b>	<b>5,218,687</b>	<b>5,270,826</b>	<b>4,764,755</b>	<b>1,004,888</b>	<b>-4,213,799</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	4,441,000	4,525,000	4,525,000	4,525,000	356,000	-4,169,000
5720000 - Interest	326,725	239,755	239,755	239,755	192,410	-47,345
<b>Debt Service:</b>	<b>\$4,767,725</b>	<b>\$4,764,755</b>	<b>\$4,764,755</b>	<b>\$4,764,755</b>	<b>\$548,410</b>	<b>-\$4,216,345</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	453,932	453,932	0	456,478	2,546
5990034 - Bond Reserves - Other	0	0	52,139	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$453,932</b>	<b>\$506,071</b>	<b>\$0</b>	<b>\$456,478</b>	<b>\$2,546</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$4,767,725</b>	<b>\$5,218,687</b>	<b>\$5,270,826</b>	<b>\$4,764,755</b>	<b>\$1,004,888</b>	<b>-\$4,213,799</b>



## **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.

Overall, this Fund is projected to increase \$35,268 from the FY20 Adopted Budget in accordance with the bond covenants and approved debt service schedule.

### **REVENUES**

Funding sources include a Transfer In from the General Fund as well as Fund Balance and Interest.

## 245-SALES TAX REVENUE REFUNDING BONDS SERIES 2017

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	11,305	11,410	11,410	-119	11,517	107
Less 5% Statutory Reduction	0	-569	-569	0	-576	-7
Transfers In	4,016,127	4,016,142	4,016,142	2,008,071	4,015,752	-390
Fund Balance	0	3,803,434	3,805,746	0	3,838,992	35,558
<b>Total</b>	<b>4,027,432</b>	<b>7,830,417</b>	<b>7,832,729</b>	<b>2,007,952</b>	<b>7,865,685</b>	<b>35,268</b>
<b>Expenditures</b>						
Debt Service	3,991,036	3,991,425	3,991,425	3,990,637	3,990,838	-587
Reserves - Debt	0	3,838,992	3,841,304	0	3,874,847	35,855
<b>Total</b>	<b>3,991,036</b>	<b>7,830,417</b>	<b>7,832,729</b>	<b>3,990,637</b>	<b>7,865,685</b>	<b>35,268</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	3,510,000	3,580,000	3,580,000	3,580,000	3,651,000	71,000
5720000 - Interest	481,036	411,425	411,425	410,637	339,838	-71,587
<b>Debt Service:</b>	<b>\$3,991,036</b>	<b>\$3,991,425</b>	<b>\$3,991,425</b>	<b>\$3,990,637</b>	<b>\$3,990,838</b>	<b>-\$587</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	3,838,992	3,838,992	0	3,874,847	35,855
5990034 - Bond Reserves - Other	0	0	2,312	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$3,838,992</b>	<b>\$3,841,304</b>	<b>\$0</b>	<b>\$3,874,847</b>	<b>\$35,855</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$3,991,036</b>	<b>\$7,830,417</b>	<b>\$7,832,729</b>	<b>\$3,990,637</b>	<b>\$7,865,685</b>	<b>\$35,268</b>

## 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.

Overall, this Fund is projected to increase \$3,312 from the FY20 Adopted Budget in accordance with bond covenants.

### REVENUES

The primary funding source are Transfers In from any legally available sources. For FY21, the Transfer In is from the General Fund. Also, included is Fund Balance.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	-347	0	0
Transfers In	1,468,832	1,482,834	1,482,834	741,417	1,481,252	-1,582
Fund Balance	0	1,019,023	1,019,023	0	1,023,917	4,894
<b>Total</b>	<b>1,468,832</b>	<b>2,501,857</b>	<b>2,501,857</b>	<b>741,070</b>	<b>2,505,169</b>	<b>3,312</b>
<b>Expenditures</b>						
Debt Service	1,462,524	1,477,940	1,477,940	1,477,939	1,477,043	-897
Reserves - Debt	0	1,023,917	1,023,917	0	1,028,126	4,209
<b>Total</b>	<b>1,462,524</b>	<b>2,501,857</b>	<b>2,501,857</b>	<b>1,477,939</b>	<b>2,505,169</b>	<b>3,312</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	530,000	555,000	555,000	555,000	565,000	10,000
5720000 - Interest	932,524	922,940	922,940	922,939	912,043	-10,897
<b>Debt Service:</b>	<b>\$1,462,524</b>	<b>\$1,477,940</b>	<b>\$1,477,940</b>	<b>\$1,477,939</b>	<b>\$1,477,043</b>	<b>-\$897</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,023,917	1,023,917	0	1,028,126	4,209
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,023,917</b>	<b>\$1,023,917</b>	<b>\$0</b>	<b>\$1,028,126</b>	<b>\$4,209</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,462,524</b>	<b>\$2,501,857</b>	<b>\$2,501,857</b>	<b>\$1,477,939</b>	<b>\$2,505,169</b>	<b>\$3,312</b>

**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 5<sup>th</sup> Cent Revenue Bond, Series 2012 (Fund 204). The new bond will sunset in October 2041.

Overall, this Fund is projected to increase \$105,467 from the FY20 Adopted Budget.

**REVENUES**

Funding sources include Special Assessments, Interest, Transfer In from Fund 204 – Taxable 5<sup>th</sup> Cent Revenue Bond Series 2012, and from Fund 105 – Fifth Cent Tourist Development Tax and Fund Balance.

## 247-DS TDT REFUNDING BONDS 2019

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	0	345,000	345,000	0	300,000	-45,000
Miscellaneous Revenues	0	11,052	11,052	12,013	2,940	-8,112
Less 5% Statutory Reduction	0	-17,803	-17,803	0	-15,147	2,656
Transfers In	0	819,450	886,729	443,365	68,602	-750,848
Other Sources	305,842	0	0	0	0	0
Fund Balance	0	73,105	5,826	0	979,876	906,771
<b>Total</b>	<b>305,842</b>	<b>1,230,804</b>	<b>1,230,804</b>	<b>455,378</b>	<b>1,336,271</b>	<b>105,467</b>
<b>Expenditures</b>						
Debt Service	300,016	250,928	250,928	250,927	356,395	105,467
Reserves - Debt	0	979,876	979,876	0	979,876	0
<b>Total</b>	<b>300,016</b>	<b>1,230,804</b>	<b>1,230,804</b>	<b>250,927</b>	<b>1,336,271</b>	<b>105,467</b>



**247-DS TDT REFUNDING BONDS 2019**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5720000 - Interest	0	250,928	250,928	250,927	355,645	104,717
5731000 - Debt Issuance Costs	300,016	0	0	0	750	750
<b>Debt Service:</b>	<b>\$300,016</b>	<b>\$250,928</b>	<b>\$250,928</b>	<b>\$250,927</b>	<b>\$356,395</b>	<b>\$105,467</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	177,823	177,823	0	177,823	0
5990033 - Res For Debt - Bond Covenant	0	802,053	802,053	0	802,053	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$979,876</b>	<b>\$979,876</b>	<b>\$0</b>	<b>\$979,876</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$300,016</b>	<b>\$1,230,804</b>	<b>\$1,230,804</b>	<b>\$250,927</b>	<b>\$1,336,271</b>	<b>\$105,467</b>

## FUND 248 – COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

### TRENDS & ISSUES

This Fund was new in FY20 to account for the payment of principal and interest expenses for the Equipment Lease-Purchase agreement, in the amount of \$7,771,033, which 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.

Overall, this Fund is projected to increase \$1 from the FY20 Adopted Budget.

### REVENUES

Funding sources include a Transfer In from Fund 134 – Countywide Fire Fund, Fund 306 – Local Option Sales Tax Fund and Fund Balance.

## 248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	-18,673	0	0
Transfers In	0	3,080,135	3,080,135	1,540,068	2,053,424	-1,026,711
Fund Balance	0	0	0	0	1,026,712	1,026,712
<b>Total</b>	<b>0</b>	<b>3,080,135</b>	<b>3,080,135</b>	<b>1,521,395</b>	<b>3,080,136</b>	<b>1</b>
<b>Expenditures</b>						
Debt Service	0	2,053,424	2,053,424	2,053,423	2,053,424	0
Reserves - Debt	0	1,026,711	1,026,711	0	1,026,712	1
<b>Total</b>	<b>0</b>	<b>3,080,135</b>	<b>3,080,135</b>	<b>2,053,423</b>	<b>3,080,136</b>	<b>1</b>

**248-COMMUNICATIONS EQUIPMENT UPGRADE (MOTOROLA)**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	1,802,761	1,802,761	1,802,760	1,957,931	155,170
5720000 - Interest	0	250,663	250,663	250,662	95,493	-155,170
<b>Debt Service:</b>	<b>\$0</b>	<b>\$2,053,424</b>	<b>\$2,053,424</b>	<b>\$2,053,423</b>	<b>\$2,053,424</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,026,711	1,026,711	0	1,026,712	1
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,026,711</b>	<b>\$1,026,711</b>	<b>\$0</b>	<b>\$1,026,712</b>	<b>\$1</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$3,080,135</b>	<b>\$3,080,135</b>	<b>\$2,053,423</b>	<b>\$3,080,136</b>	<b>\$1</b>

## FUND 249 – DS CIRB 2019

<b>TRENDS &amp; ISSUES</b>
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<p>This Fund was established in FY20 to account for the payment of principal, interest and other debt service expenses, which was issued to refund the County’s outstanding Taxable Capital Improvement Revenue Bonds, Series 2009A and Series 2009B (Direct Subsidy Build America Bonds) and Taxable Capital Improvement Revenue Bonds, Series 2009C (Taxable Recovery Zone Build America Bonds). This bond will sunset in October 2039. Additionally, remaining funds from Fund 236 will be transferred into this Fund.</p>
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<p>Overall, this Fund is projected to increase \$12,971,008 from the FY20 Adopted Budget.</p>
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<b>REVENUES</b>
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<p>Funding sources include Interest, Transfer In from Fund 001 – General Fund, Fund 115 – Court Facilities Fund, Fund 306 – Local Option Sales Tax Fund and Fund Balance.</p>
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## 249-DS CIRB 2019

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	9,166	16,603	16,603
Less 5% Statutory Reduction	0	0	0	0	-830	-830
Transfers In	0	0	7,420,465	3,710,233	7,420,952	7,420,952
Other Sources	0	0	217,217	217,217	0	0
Fund Balance	0	0	0	0	5,534,283	5,534,283
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,637,682</b>	<b>3,936,615</b>	<b>12,971,008</b>	<b>12,971,008</b>
<b>Expenditures</b>						
Debt Service	0	0	2,098,987	2,086,099	7,360,645	7,360,645
Reserves - Debt	0	0	5,538,695	0	5,610,363	5,610,363
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,637,682</b>	<b>2,086,099</b>	<b>12,971,008</b>	<b>12,971,008</b>

**249-DS CIRB 2019**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Debt Service:</b>						
5710000 - Principal	0	0	0	0	3,642,000	3,642,000
5720000 - Interest	0	0	1,881,770	1,881,770	3,718,645	3,718,645
5731000 - Debt Issuance Costs	0	0	217,217	204,329	0	0
<b>Debt Service:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,098,987</b>	<b>\$2,086,099</b>	<b>\$7,360,645</b>	<b>\$7,360,645</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	5,534,283	0	5,610,363	5,610,363
5990034 - Bond Reserves - Other	0	0	4,412	0	0	0
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,538,695</b>	<b>\$0</b>	<b>\$5,610,363</b>	<b>\$5,610,363</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,637,682</b>	<b>\$2,086,099</b>	<b>\$12,971,008</b>	<b>\$12,971,008</b>

# CAPITAL FUNDS

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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 closed and remaining funds were returned to the original funding source.

### REVENUES

This Fund has no revenue for FY21.

\* This Fund is being included for historical purposes only as there were actuals in prior years.

### 305-DEFICIENT ROADS CAPITAL

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<hr/>						
<b>Expenditures</b>						
Transfers Out	84,725	0	0	0	0	0
<b>Total</b>	<b>84,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**305-DEFICIENT ROADS CAPITAL**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910306 - Tran Out-local Opt Infra Sales	84,725	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$84,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$84,725</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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 (which is shared with the School District and 2 Cities) levied for the County's infrastructure needs. For FY21, the Recommended Budget is projected to decrease from the FY20 Adopted Budget, but funding does not include carry forwards for the continuation of currently funded capital projects. Remaining funds will be incorporated into the budget during the Recommended Final Budget to have the most accurate estimates possible.

Capital Outlay for FY21 includes a number of recommended CIP projects: Vehicle Replacements for the Sheriff's Office, Equipment for the EOC, Stormwater projects (improvements to BVL outfall ditch and culvert upgrades), road & bridge projects (bridge rehabilitation, bridge scour countermeasures, and safety features/repairs) and transportation projects (signals, traffic control equipment, signal replacement and mast arm upgrades). All of these requests total just over \$7.7m.

Any changes, additions, and/or corrections will be discussed with the Board and reflected in the Tentative Budget.

Transfers Out total \$14.2m primarily to support debt obligations. However, this is a reduction from FY20 as part of a planned transfer of a debt service requirement to the General Fund.

Reserves Capital reflects funding to respond to any unanticipated Countywide infrastructure needs throughout the year. Reserves Assigned decreased as reimbursements have been received from FEMA for all eligible expenses related to Hurricane Irma.

### REVENUES

This Fund's main revenue source is the voter approved 1% sales tax levied in the County. It is projected to decrease by 38.27% from FY20 as a result of the anticipated impact from COVID-19, but will continue to be evaluated in conjunction with the State's estimates once released and as additional receipts are collected. The Fund Balance is an estimate and will be revised once the balance remaining from currently funded capital projects are determined.

### 306-LOCAL OPTION SALES TAX FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Other Taxes	34,892,681	37,139,969	37,139,969	17,501,483	27,065,136	-10,074,833
Miscellaneous Revenues	1,253,120	211,978	211,978	378,541	287,039	75,061
Less 5% Statutory Reduction	0	-1,867,597	-1,867,597	0	-1,367,609	499,988
Transfers In	2,380,790	0	0	0	0	0
Other Sources	2,540,825	2,024,816	2,024,816	1,973,550	2,203,825	179,009
Fund Balance	0	35,180,375	35,876,829	0	16,682,751	-18,497,624
<b>Total</b>	<b>41,067,415</b>	<b>72,689,541</b>	<b>73,385,995</b>	<b>19,853,574</b>	<b>44,871,142</b>	<b>-27,818,399</b>
<b>Expenditures</b>						
Capital Outlay	5,405,703	23,067,238	23,611,150	4,135,519	7,703,521	-15,363,717
Debt Service	3,956,443	5,561,490	5,561,490	4,848,289	2,526,537	-3,034,953
Transfers Out	19,802,562	16,921,983	16,918,909	8,583,234	14,245,135	-2,676,848
Reserves - Debt	0	0	0	0	1,263,269	1,263,269
Reserves - Capital	0	24,138,830	24,294,446	0	19,132,680	-5,006,150
Reserves - Assigned	0	3,000,000	3,000,000	0	0	-3,000,000
<b>Total</b>	<b>29,164,708</b>	<b>72,689,541</b>	<b>73,385,995</b>	<b>17,567,043</b>	<b>44,871,142</b>	<b>-27,818,399</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	5,405,703	23,067,238	23,611,150	4,135,519	7,703,521	-15,363,717
<b>Capital Outlay:</b>	<b>\$5,405,703</b>	<b>\$23,067,238</b>	<b>\$23,611,150</b>	<b>\$4,135,519</b>	<b>\$7,703,521</b>	<b>-\$15,363,717</b>
<b>Debt Service:</b>						
5710000 - Principal	740,886	2,260,050	2,260,050	1,603,714	1,434,962	-825,088
5710003 - Principal- Capital Lease	2,964,657	3,024,686	3,024,686	3,024,685	965,790	-2,058,896
5720000 - Interest	77,712	163,593	163,593	106,729	73,919	-89,674
5720003 - Interest - Capital Lease	173,189	113,161	113,161	113,161	51,866	-61,295
<b>Debt Service:</b>	<b>\$3,956,443</b>	<b>\$5,561,490</b>	<b>\$5,561,490</b>	<b>\$4,848,289</b>	<b>\$2,526,537</b>	<b>-\$3,034,953</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	557,892	495,117	495,117	371,338	78,385	-416,732
5910236 - Tran Out Debt Svc	6,755,964	3,286,110	0	0	0	-3,286,110
5910239 - Tran Out - 239 Refunding Bond !	3,772,425	3,765,925	3,765,925	1,882,963	3,766,925	1,000
5910241 - Tran Out Infrastructure Sales Su	977,982	5,218,719	5,218,719	2,609,360	5,196,843	-21,876
5910242 - Transfers Out Fund 242	2,947,581	1,318,790	1,318,790	659,395	0	-1,318,790
5910244 - Tran Out Fund 244	4,790,718	551,863	548,789	274,395	550,956	-907
5910248 - Tran Out - 248	0	2,285,459	2,285,459	1,142,730	1,523,640	-761,819
5910249 - Tran Out-Fund 249	0	0	3,286,110	1,643,055	3,128,386	3,128,386
<b>Transfers Out:</b>	<b>\$19,802,562</b>	<b>\$16,921,983</b>	<b>\$16,918,909</b>	<b>\$8,583,234</b>	<b>\$14,245,135</b>	<b>-\$2,676,848</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	1,263,269	1,263,269
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,263,269</b>	<b>\$1,263,269</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	24,138,830	24,294,446	0	19,132,680	-5,006,150
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$24,138,830</b>	<b>\$24,294,446</b>	<b>\$0</b>	<b>\$19,132,680</b>	<b>-\$5,006,150</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	3,000,000	3,000,000	0	0	-3,000,000
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$3,000,000</b>	<b>\$3,000,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,000,000</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$29,164,708</b>	<b>\$72,689,541</b>	<b>\$73,385,995</b>	<b>\$17,567,043</b>	<b>\$44,871,142</b>	<b>-\$27,818,399</b>

## 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. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The Fund includes Reserves Assigned for \$2.7m.

### REVENUES

This is not a revenue generating Fund. Revenue anticipated for FY21 is Fund Balance.

### 315-GEN CAP OUTLAY FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Transfers In	9,497,822	5,000,000	34,091,629	18,295,815	0	-5,000,000
Fund Balance	0	32,597,124	32,537,657	0	3,897,115	-28,700,009
<b>Total</b>	<b>9,497,822</b>	<b>37,597,124</b>	<b>66,629,286</b>	<b>18,295,815</b>	<b>3,897,115</b>	<b>-33,700,009</b>
<b>Expenditures</b>						
Capital Outlay	10,587,668	34,844,601	62,490,326	9,142,875	0	-34,844,601
Transfers Out	442,707	0	241,845	120,923	0	0
Reserves - Capital	0	0	0	0	1,144,502	1,144,502
Reserves - Assigned	0	2,752,523	3,897,115	0	2,752,613	90
<b>Total</b>	<b>11,030,375</b>	<b>37,597,124</b>	<b>66,629,286</b>	<b>9,263,798</b>	<b>3,897,115</b>	<b>-33,700,009</b>



**FUND 315 - GENERAL CAPITAL OUTLAY FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	10,587,668	34,844,601	62,490,326	9,142,875	0	-34,844,601
<b>Capital Outlay:</b>	<b>\$10,587,668</b>	<b>\$34,844,601</b>	<b>\$62,490,326</b>	<b>\$9,142,875</b>	<b>\$0</b>	<b>-\$34,844,601</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	442,707	0	241,845	120,923	0	0
<b>Transfers Out:</b>	<b>\$442,707</b>	<b>\$0</b>	<b>\$241,845</b>	<b>\$120,923</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	1,144,502	1,144,502
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,144,502</b>	<b>\$1,144,502</b>
<b>Reserves - Assigned:</b>						
5990060 - Reserves Assigned	0	2,752,523	3,897,115	0	2,752,613	90
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$2,752,523</b>	<b>\$3,897,115</b>	<b>\$0</b>	<b>\$2,752,613</b>	<b>\$90</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$11,030,375</b>	<b>\$37,597,124</b>	<b>\$66,629,286</b>	<b>\$9,263,798</b>	<b>\$3,897,115</b>	<b>-\$33,700,009</b>

## 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

This Fund has no revenue for FY21.

\* This Fund is being included for historical purposes only as there were actuals in prior years.

### 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	1,051	0	0	0	0	0
<b>Total</b>	<b>1,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Transfers Out	43,901	0	0	0	0	0
<b>Total</b>	<b>43,901</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 327-INFRASTRUCTURE & EQUIPMENT CAPITAL FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910236 - Tran Out Debt Svc	43,901	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$43,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$43,901</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

## 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.

Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

### REVENUES

This Fund does not generate revenue. Revenues anticipated for FY21 will be Intergovernmental Revenue from other non-County entities and Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

### 328 - SPECIAL PURPOSE CAPITAL FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Intergovernmental Revenue	7,665,759	6,234,867	8,758,148	578,267	0	-6,234,867
Miscellaneous Revenues	300,000	32,960,213	32,960,213	17,190	0	-32,960,213
Other Sources	0	36,955,385	36,955,385	0	0	-36,955,385
Fund Balance	0	300,000	934,607	0	0	-300,000
<b>Total</b>	<b><u>7,965,759</u></b>	<b><u>76,450,465</u></b>	<b><u>79,608,353</u></b>	<b><u>595,457</u></b>	<b><u>0</u></b>	<b><u>-76,450,465</u></b>
<b>Expenditures</b>						
Capital Outlay	7,154,291	6,534,867	9,692,755	1,601,789	0	-6,534,867
Grants and Aids	0	69,915,598	69,915,598	0	0	-69,915,598
<b>Total</b>	<b><u>7,154,291</u></b>	<b><u>76,450,465</u></b>	<b><u>79,608,353</u></b>	<b><u>1,601,789</u></b>	<b><u>0</u></b>	<b><u>-76,450,465</u></b>

**FUND 328 - SPECIAL PURPOSE CAPITAL FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	7,154,291	6,534,867	9,692,755	1,601,789	0	-6,534,867
<b>Capital Outlay:</b>	<b>\$7,154,291</b>	<b>\$6,534,867</b>	<b>\$9,692,755</b>	<b>\$1,601,789</b>	<b>\$0</b>	<b>-\$6,534,867</b>
<b>Grants and Aids:</b>						
5820000 - Aids To Private Organization	0	69,915,598	69,915,598	0	0	-69,915,598
<b>Grants and Aids:</b>	<b>\$0</b>	<b>\$69,915,598</b>	<b>\$69,915,598</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$69,915,598</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,154,291</b>	<b>\$76,450,465</b>	<b>\$79,608,353</b>	<b>\$1,601,789</b>	<b>\$0</b>	<b>-\$76,450,465</b>

**FUND 329 – SALES TAX REVENUE BONDS SERIES 2015A**

**TRENDS & ISSUES**

This Fund was created in FY15 with the bond proceeds from the Sales Tax Revenue Bonds Series 2015A for the Florida Advanced Manufacturing Research Facility (FAMRC) project - the Center for Neovation. The FY21 balance for this project will be included later in the budget process to ensure the estimates are as accurate as possible. However, this project is anticipated to be completed in FY20.

**REVENUES**

If the above project is not completed in FY20, the revenue source for FY21 will be Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.



### 329 - SALES TAX REVENUE BONDS SERIES 2015A CAPITAL

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	51,212	0	0	8,484	0	0
Fund Balance	0	829,556	852,934	0	0	-829,556
<b>Total</b>	<b>51,212</b>	<b>829,556</b>	<b>852,934</b>	<b>8,484</b>	<b>0</b>	<b>-829,556</b>
<b>Expenditures</b>						
Capital Outlay	0	829,556	852,934	0	0	-829,556
<b>Total</b>	<b>0</b>	<b>829,556</b>	<b>852,934</b>	<b>0</b>	<b>0</b>	<b>-829,556</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	829,556	852,934	0	0	-829,556
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$829,556</b>	<b>\$852,934</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$829,556</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$829,556</b>	<b>\$852,934</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$829,556</b>

## 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.

The FY21 capital project included in this Fund is Fire/EMS Equipment. Ongoing projects, which are funded by Fund Balance, will be brought forward later in the budget process to ensure the estimates are as accurate as possible.

Transfers Out includes a transfer to the General Fund for the Cost Allocation.

### REVENUES

Revenues for FY21 are 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.

### 331-COUNTYWIDE FIRE CAPITAL FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	233,271	0	0	134,084	0	0
Transfers In	9,834,726	2,070,147	1,725,647	1,380,360	12,224,184	10,154,037
Other Sources	1,600,848	1,360,286	1,360,286	0	593,235	-767,051
Fund Balance	0	15,166,761	14,527,764	0	3,762,838	-11,403,923
<b>Total</b>	<b>11,668,845</b>	<b>18,597,194</b>	<b>17,613,697</b>	<b>1,514,444</b>	<b>16,580,257</b>	<b>-2,016,937</b>
<b>Expenditures</b>						
Capital Outlay	9,129,134	12,765,689	12,624,657	6,340,635	1,571,667	-11,194,022
Transfers Out	0	0	0	0	140,490	140,490
Reserves - Capital	0	5,831,505	4,989,040	0	14,868,100	9,036,595
<b>Total</b>	<b>9,129,134</b>	<b>18,597,194</b>	<b>17,613,697</b>	<b>6,340,635</b>	<b>16,580,257</b>	<b>-2,016,937</b>

**FUND 331-COUNTYWIDE FIRE CAPITAL FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	9,129,134	12,765,689	12,624,657	6,340,635	1,571,667	-11,194,022
<b>Capital Outlay:</b>	<b>\$9,129,134</b>	<b>\$12,765,689</b>	<b>\$12,624,657</b>	<b>\$6,340,635</b>	<b>\$1,571,667</b>	<b>-\$11,194,022</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	140,490	140,490
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$140,490</b>	<b>\$140,490</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	14,868,100	14,868,100
5990041 - Res For Capital - Designated	0	5,831,505	4,989,040	0	0	-5,831,505
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$5,831,505</b>	<b>\$4,989,040</b>	<b>\$0</b>	<b>\$14,868,100</b>	<b>\$9,036,595</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,129,134</b>	<b>\$18,597,194</b>	<b>\$17,613,697</b>	<b>\$6,340,635</b>	<b>\$16,580,257</b>	<b>-\$2,016,937</b>

## 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 FY21 balance for the building will be included later in the budget process to ensure the estimates are as accurate as possible.

### REVENUES

Revenue anticipated for FY21 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

### 332 - PUBLIC IMP REV BONDS SERIES 2017

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	369,674	0	0	56,822	0	0
Fund Balance	0	7,169,215	5,546,240	0	0	-7,169,215
<b>Total</b>	<b>369,674</b>	<b>7,169,215</b>	<b>5,546,240</b>	<b>56,822</b>	<b>0</b>	<b>-7,169,215</b>
<b>Expenditures</b>						
Capital Outlay	13,815,302	7,169,215	5,546,240	1,816,650	0	-7,169,215
<b>Total</b>	<b>13,815,302</b>	<b>7,169,215</b>	<b>5,546,240</b>	<b>1,816,650</b>	<b>0</b>	<b>-7,169,215</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	13,815,302	7,169,215	5,546,240	1,816,650	0	-7,169,215
<b>Capital Outlay:</b>	<b>\$13,815,302</b>	<b>\$7,169,215</b>	<b>\$5,546,240</b>	<b>\$1,816,650</b>	<b>\$0</b>	<b>-\$7,169,215</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$13,815,302</b>	<b>\$7,169,215</b>	<b>\$5,546,240</b>	<b>\$1,816,650</b>	<b>\$0</b>	<b>-\$7,169,215</b>



## FUND 333 – CAPITAL IMP REV BONDS CONSTRUCTION FUND

### TRENDS & ISSUES

This Fund was established in FY20 by Resolution 18-153R as a result of the refunding of the Capital Improvement Revenue Bonds, Series 2009 (Fund 236). As a result, the Fund's bond reserve requirement was released, allowing for the appropriation of capital projects. Balances for ongoing projects will be included later in the budget process in order to provide the most accurate carry forward estimates possible.

### REVENUES

Revenue anticipated for FY21 is Fund Balance which will be included later in the budget process in order to provide the most accurate carry forward estimate possible.

### 333 - CAPITAL IMP RV BONDS CONSTRUCTION FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	66,364	0	0
Other Sources	0	0	7,969,262	7,969,261	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,969,262</b>	<b>8,035,625</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>						
Capital Outlay	0	0	7,969,262	3,534,575	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>7,969,262</b>	<b>3,534,575</b>	<b>0</b>	<b>0</b>

**FUND 333 - CAPITAL IMP REV BONDS CONSTRUCTION FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	7,969,262	3,534,575	0	0
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,969,262</b>	<b>\$3,534,575</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,969,262</b>	<b>\$3,534,575</b>	<b>\$0</b>	<b>\$0</b>

## FUND 334 – TRANSPORTATION IMP CONSTRUCTION FUND

### TRENDS & ISSUES

This Fund was established in FY20 as a result of refunding the Osceola Parkway Transportation Improvement Bonds and appropriating bond proceeds for identified complete street projects.

Each project that is being funded by these proceeds are being cash-flowed each year based on the funding needs for that year. As a result, the remaining balance for each project from FY20 will be included later in the budget process in order to provide the most accurate carry forward estimates possible. The new funding needed for the next phases of each project for FY21 is reflected as a part of the Capital Outlay. Projects included in this Fund are Boggy Creek Road, Bill Beck Boulevard, Poinciana Boulevard, and Partin Settlement Road.

### REVENUES

This Fund's primary revenue source is Fund Balance from the Bond Proceeds and Interest earned from the proceeds.

### 334 - TRANSPORTATION IMP CONSTRUCTION FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	0	0	0	907,188	0	0
Transfers In	0	0	210,473,785	210,473,785	0	0
Fund Balance	0	0	0	0	171,147,973	171,147,973
<b>Total</b>	<b>0</b>	<b>0</b>	<b>210,473,785</b>	<b>211,380,972</b>	<b>171,147,973</b>	<b>171,147,973</b>
<b>Expenditures</b>						
Capital Outlay	0	0	40,233,000	12,810	36,650,000	36,650,000
Reserves - Capital	0	0	170,240,785	0	134,497,973	134,497,973
<b>Total</b>	<b>0</b>	<b>0</b>	<b>210,473,785</b>	<b>12,810</b>	<b>171,147,973</b>	<b>171,147,973</b>

**FUND 334 - TRANSPORTATION IMP CONSTRUCTION FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	0	40,233,000	12,810	36,650,000	36,650,000
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$40,233,000</b>	<b>\$12,810</b>	<b>\$36,650,000</b>	<b>\$36,650,000</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	0	0	0	134,497,973	134,497,973
5990041 - Res For Capital - Designated	0	0	170,240,785	0	0	0
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$170,240,785</b>	<b>\$0</b>	<b>\$134,497,973</b>	<b>\$134,497,973</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$210,473,785</b>	<b>\$12,810</b>	<b>\$171,147,973</b>	<b>\$171,147,973</b>

# ENTERPRISE FUNDS

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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 is used to account for the operation of the County's off-site collection centers, curbside collections and closure of the County's landfills.

This Fund supports 21.25 FTEs, which remains unchanged from the FY20 Adopted Budget. Overall, Personal Services increased \$16,086 primarily due to the following:

- Salaries and wages decreased due to midyear staffing changes
- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances show an increase as a result of employee plan selections and rate increases for FY21; however those costs, as well as other ancillary insurance accounts, will be updated after Open Enrollment

Operating Expenditures decreased \$641,427 primarily due to a significant reduction of customer service temporary labor associated with the renewal of the prior year curbside collection program, and consultant services no longer needed resulting in a decrease in Professional Services.

Capital Outlay includes a request for the purchase of a root rake for Bass Road Yard Waste operations.

Debt Service includes payments for Fleet Vehicle Replacement.

Reserves includes the required amounts per policy. Specifically Reserves Restricted includes the required reserves for the Landfill Closure Liability and funds to offset the remaining reimbursement due from FEMA for Hurricane Irma.

Overall, the FY21 Recommended Budget reflects an increase of \$7,057,168 from the FY20 Adopted Budget.

### REVENUES

The major revenue source for this Fund comes from Special Assessments which will be updated for the Tentative Budget. 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.



## 401-SOLID WASTE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Permits, Fees & Special Assessments	17,260,481	22,760,630	22,760,630	21,068,912	24,533,421	1,772,791
Charges For Services	4,352,710	4,601,726	4,601,726	2,165,165	3,768,904	-832,822
Miscellaneous Revenues	911,754	345,961	345,961	465,285	276,891	-69,070
Less 5% Statutory Reduction	0	-1,385,416	-1,385,416	0	-1,428,960	-43,544
Transfers In	133,268	0	0	0	0	0
Other Sources	308,181	107,842	107,842	0	0	-107,842
Fund Balance	0	24,429,464	34,915,572	0	30,767,119	6,337,655
<b>Total</b>	<b>22,966,393</b>	<b>50,860,207</b>	<b>61,346,315</b>	<b>23,699,363</b>	<b>57,917,375</b>	<b>7,057,168</b>
<b>Expenditures</b>						
Personal Services	1,403,899	1,473,937	1,473,937	995,026	1,490,023	16,086
Operating Expenses	17,497,479	23,475,699	23,523,799	12,673,895	22,834,272	-641,427
Capital Outlay	0	268,591	276,091	153,456	12,000	-256,591
Debt Service	0	19,677	19,677	281	21,383	1,706
Transfers Out	1,662,523	1,395,769	1,436,122	1,067,003	866,909	-528,860
Reserves - Operating	0	5,140,736	10,525,510	0	9,990,272	4,849,536
Reserves - Debt	0	1,907	1,907	0	10,692	8,785
Reserves - Capital	0	2,982,001	8,611,260	0	9,261,027	6,279,026
Reserves - Assigned	0	16,101,890	15,478,012	0	13,430,797	-2,671,093
<b>Total</b>	<b>20,563,901</b>	<b>50,860,207</b>	<b>61,346,315</b>	<b>14,889,661</b>	<b>57,917,375</b>	<b>7,057,168</b>

**401-SOLID WASTE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	803,745	984,727	984,727	595,061	961,681	-23,046
5120002 - Disaster Relief	4,403	0	0	0	0	0
5130001 - Vacancy Factor	0	-17,308	-17,308	0	-16,908	400
5140000 - Overtime	3,239	4,418	4,418	2,254	4,418	0
5140003 - Overtime- Disaster Relief	883	0	0	0	0	0
5160000 - Compensated Annual Leave	63,899	0	0	36,971	0	0
5160010 - Compensated Ann Leave Payoff	821	0	0	7,952	0	0
5160020 - Compensated Admin Leave	652	0	0	1,701	0	0
5170000 - Compensated Sick Leave	37,511	0	0	14,509	0	0
5170010 - Compensated Sick Leave Payoff	0	0	0	8,548	0	0
5210000 - Fica Taxes	66,906	75,664	75,664	48,388	73,910	-1,754
5220000 - Retirement Contributions	82,477	91,357	91,357	60,799	97,165	5,808
5221000 - Opeb Gasb 45	45,894	0	0	0	0	0
5230000 - Health Insurance	222,519	270,087	270,087	175,147	308,271	38,184
5231000 - Life Insurance	964	931	931	638	981	50
5232000 - Dental Insurance	5,478	6,642	6,642	4,180	6,694	52
5233000 - Lt Disability Insurance	1,395	1,637	1,637	1,029	1,544	-93
5233100 - St Disability Insurance	2,521	2,171	2,171	1,848	2,772	601
5240000 - Workers' Compensation	60,592	53,611	53,611	36,000	49,495	-4,116
<b>Personal Services:</b>	<b>\$1,403,899</b>	<b>\$1,473,937</b>	<b>\$1,473,937</b>	<b>\$995,026</b>	<b>\$1,490,023</b>	<b>\$16,086</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	12,604	45,000	45,000	72,247	30,000	-15,000
5310006 - Legal Fees	40,731	0	0	4,838	0	0
5312000 - Tax Collector Fees	280,956	445,346	445,346	377,443	445,346	0
5314000 - Medical Svcs	0	450	450	0	450	0
5340000 - Other Contractual Services	16,964,812	22,560,744	22,610,744	11,914,115	21,865,405	-695,339
5342000 - Landfill LT Care and Closure	417,653	638,438	638,438	136,592	603,000	-35,438
5342001 - Landfill LT-CONTRA ACCT	-417,653	-638,438	-638,438	0	-603,000	35,438
5400000 - Travel And Per Diem	127	6,615	6,615	0	6,615	0
5410000 - Communications	4,339	6,153	6,153	3,509	7,536	1,383
5420000 - Freight & Postage Services	418	1,950	1,950	203	1,950	0
5430000 - Utility Services	8,812	9,000	7,100	4,946	9,300	300
5440000 - Rentals And Leases	1,179	6,600	6,600	1,691	7,000	400
5450000 - Insurance	10,055	11,349	11,349	11,349	88,201	76,852
5460000 - Repair & Maintenance Svcs	10,537	18,650	18,650	35,784	23,700	5,050
5460008 - R&M Parking re-paving	0	0	0	0	7,800	7,800
5462000 - Rep & Maint-automotive	69,535	49,650	49,650	37,266	86,350	36,700
5470000 - Printing And Binding	3,201	6,000	6,000	997	5,000	-1,000
5480000 - Promotional Activities	4,801	7,000	7,000	1,793	7,000	0
5490000 - Oth Current Chgs & Obligations	-205,339	75,693	75,693	901	38,275	-37,418
5490011 - Cash over/shorts	-6	0	0	-92	0	0
5490500 - Reimbursement Of Py Revenue	236	0	0	0	0	0
5490501 - OH-Workers' Compensation	7,574	5,462	5,462	5,462	5,462	0
5490502 - OH-Property & Liability Insuranc	1,941	2,026	2,026	2,026	2,026	0
5490503 - OH-Dental Insurance	1,134	1,423	1,423	1,423	1,423	0
5490504 - OH-Health Insurance	5,346	5,290	5,290	5,290	5,290	0
5490505 - OH-Life/AD&D, STD, LTD	1,269	1,210	1,210	1,210	1,210	0
5490509 - OH-Fleet Oversight	2,716	2,160	2,160	2,160	2,160	0

### 401-SOLID WASTE FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Operating Expenses:</b>						
5490511 - OH-Fleet Fuel	5,040	12,150	12,150	12,150	12,150	0
5511000 - Office Supplies	1,959	2,750	2,750	1,518	3,165	415
5512000 - Office Equipment	110	0	0	0	0	0
5520000 - Operating Supplies	89,376	77,660	77,660	20,445	54,840	-22,820
5520020 - Computer Hardware, Non-Capit	990	0	0	0	0	0
5521000 - Gas & Oil	35,020	41,450	41,450	19,021	42,700	1,250
5525000 - Tools	0	500	500	0	500	0
5540000 - Books,pubs,subs & Membership	240	1,265	1,265	373	1,265	0
5550000 - Training	1,627	5,150	5,150	-765	5,150	0
5590000 - Depreciation	136,141	67,003	67,003	0	67,003	0
<b>Operating Expenses:</b>	<b>\$17,497,479</b>	<b>\$23,475,699</b>	<b>\$23,523,799</b>	<b>\$12,673,895</b>	<b>\$22,834,272</b>	<b>-\$641,427</b>
<b>Capital Outlay:</b>						
5628000 - Buildings Improvements	0	17,000	18,900	18,900	0	-17,000
5630000 - Improv Other Than Bldgs	0	100,000	100,000	0	0	-100,000
5640000 - Machinery & Equipment	0	16,000	16,000	13,496	12,000	-4,000
5640020 - Computer Hardware, Capital	0	2,750	2,750	0	0	-2,750
5640100 - Vehicles	0	24,999	24,999	24,115	0	-24,999
5650000 - Construction In Progress	0	107,842	113,442	96,945	0	-107,842
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$268,591</b>	<b>\$276,091</b>	<b>\$153,456</b>	<b>\$12,000</b>	<b>-\$256,591</b>
<b>Debt Service:</b>						
5710000 - Principal	0	14,916	14,916	0	19,522	4,606
5720000 - Interest	0	4,761	4,761	281	1,861	-2,900
<b>Debt Service:</b>	<b>\$0</b>	<b>\$19,677</b>	<b>\$19,677</b>	<b>\$281</b>	<b>\$21,383</b>	<b>\$1,706</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	632,102	1,374,973	1,374,973	1,031,230	842,833	-532,140
5910154 - Tran Out-constitutional Gas Tx	1,000,000	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	18,661	19,836	19,836	14,877	24,076	4,240
5910502 - Tran Out - Prop & Casualty	0	0	40,353	20,177	0	0
5910511 - Tran Out Fleet Fuel F511	11,760	960	960	720	0	-960
<b>Transfers Out:</b>	<b>\$1,662,523</b>	<b>\$1,395,769</b>	<b>\$1,436,122</b>	<b>\$1,067,003</b>	<b>\$866,909</b>	<b>-\$528,860</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	4,390,901	4,390,901	0	4,198,534	-192,367
5990020 - Reserve For Contingency	0	749,835	6,134,609	0	5,791,738	5,041,903
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$5,140,736</b>	<b>\$10,525,510</b>	<b>\$0</b>	<b>\$9,990,272</b>	<b>\$4,849,536</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,907	1,907	0	10,692	8,785
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,907</b>	<b>\$1,907</b>	<b>\$0</b>	<b>\$10,692</b>	<b>\$8,785</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	2,982,001	8,611,260	0	9,261,027	6,279,026
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$2,982,001</b>	<b>\$8,611,260</b>	<b>\$0</b>	<b>\$9,261,027</b>	<b>\$6,279,026</b>
<b>Reserves - Assigned:</b>						
5990052 - Reserve For Landfill Closure	0	12,872,244	12,248,366	0	11,624,488	-1,247,756
5990060 - Reserves Assigned	0	3,229,646	3,229,646	0	1,806,309	-1,423,337
<b>Reserves - Assigned:</b>	<b>\$0</b>	<b>\$16,101,890</b>	<b>\$15,478,012</b>	<b>\$0</b>	<b>\$13,430,797</b>	<b>-\$2,671,093</b>

**401-SOLID WASTE FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>TOTAL EXPENDITURES:</b>	\$20,563,901	\$50,860,207	\$61,346,315	\$14,889,661	\$57,917,375	\$7,057,168

## 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 Improvement and Refunding Revenue Bonds (Osceola Parkway), Series 2019A1-2, and the Osceola Parkway project.

Personal Services supports 1.7 FTEs which is unchanged from the FY20 Adopted Budget. Personal Services increased \$3,918 primarily due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures decreased \$38,497 from the FY20 Adopted Budget primarily due to adjustments to Property and Liability insurances, reduction in Repair and Maintenance related costs which is being offset by an increase in Professional Services for public outreach education, Other Contractual Services for bank fees, and communications consulting services.

Ongoing capital projects will be carried forward later in the budget process to ensure project estimates are as accurate as possible.

Debt Service is established in accordance with the Bond Documents.

Overall, the FY20 Recommended Budget reflects an increase of \$1,530,724 from the FY20 Adopted Budget.

### REVENUES

The primary revenue source for this Fund is Tolls from roads and bridges which are projected to decrease 48.8% for FY21 due to the anticipated continued impact of COVID-19 on the economy.

**407-OSCEOLA PARKWAY**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	15,250,605	20,407,785	20,407,785	8,199,636	10,449,059	-9,958,726
Miscellaneous Revenues	78,954	40,613	40,613	130,859	87,057	46,444
Less 5% Statutory Reduction	0	-1,022,420	-1,022,420	0	-526,806	495,614
Transfers In	2,104	0	0	0	0	0
Other Sources	0	0	336,289,166	0	0	0
Fund Balance	0	13,302,532	12,997,982	0	24,249,924	10,947,392
<b>Total</b>	<b>15,331,664</b>	<b>32,728,510</b>	<b>368,713,126</b>	<b>8,330,495</b>	<b>34,259,234</b>	<b>1,530,724</b>
<b>Expenditures</b>						
Personal Services	181,544	187,231	187,231	128,082	191,149	3,918
Operating Expenses	4,485,857	4,742,035	5,249,294	1,862,455	4,703,538	-38,497
Capital Outlay	0	5,357,330	5,417,188	221,226	0	-5,357,330
Debt Service	981,926	9,331,404	49,180,813	4,735,976	7,416,050	-1,915,354
Other Non Operating Expenses	3,820,851	3,820,851	67,278,582	67,278,581	0	-3,820,851
Transfers Out	172,163	206,650	210,800,290	210,688,700	118,414	-88,236
Reserves - Operating	0	855,986	677,500	0	677,500	-178,486
Reserves - Debt	0	4,679,640	23,680,905	0	20,524,583	15,844,943
Reserves - Capital	0	3,547,383	0	0	0	-3,547,383
Reserves - Restricted	0	0	628,000	0	628,000	628,000
Reserves - Stability	0	0	5,613,323	0	0	0
<b>Total</b>	<b>9,642,341</b>	<b>32,728,510</b>	<b>368,713,126</b>	<b>284,915,021</b>	<b>34,259,234</b>	<b>1,530,724</b>

**FUND 407-OSCEOLA PARKWAY**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	111,090	122,452	122,452	82,382	122,451	-1
5120002 - Disaster Relief	1,044	0	0	113	0	0
5122000 - Car Allowance	1,050	0	0	700	0	0
5130001 - Vacancy Factor	0	-2,142	-2,142	0	-2,142	0
5140000 - Overtime	1,215	0	0	193	0	0
5140003 - Overtime- Disaster Relief	720	0	0	0	0	0
5160000 - Compensated Annual Leave	1,493	0	0	3,156	0	0
5160010 - Compensated Ann Leave Payoff	4,250	0	0	0	0	0
5160020 - Compensated Admin Leave	1,302	0	0	1,312	0	0
5170000 - Compensated Sick Leave	3,502	0	0	2,183	0	0
5170010 - Compensated Sick Leave Payoff	4,536	0	0	0	0	0
5210000 - Fica Taxes	9,268	9,368	9,368	6,147	9,368	0
5220000 - Retirement Contributions	17,444	17,517	17,517	13,578	21,013	3,496
5221000 - Opeb Gasb 45	492	15,000	15,000	0	15,000	0
5230000 - Health Insurance	19,140	20,809	20,809	15,207	21,274	465
5231000 - Life Insurance	133	116	116	88	125	9
5232000 - Dental Insurance	469	473	473	346	492	19
5233000 - Lt Disability Insurance	194	203	203	143	197	-6
5233100 - St Disability Insurance	322	267	267	233	319	52
5240000 - Workers' Compensation	3,881	3,168	3,168	2,302	3,052	-116
<b>Personal Services:</b>	<b>\$181,544</b>	<b>\$187,231</b>	<b>\$187,231</b>	<b>\$128,082</b>	<b>\$191,149</b>	<b>\$3,918</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	552,907	0	517,023	307,622	200,000	200,000
5340000 - Other Contractual Services	1,403,569	1,463,475	1,463,475	829,937	1,505,000	41,525
5340001 - Miscellaneous Contractual Svcs	8,067	0	0	5,530	0	0
5400000 - Travel And Per Diem	239	600	600	0	100	-500
5410000 - Communications	118,067	105,000	105,000	120,666	150,667	45,667
5410001 - Communication Services - Mark	472	0	0	0	0	0
5420000 - Freight & Postage Services	1	500	500	0	0	-500
5430000 - Utility Services	62,601	74,240	74,240	35,747	70,000	-4,240
5450000 - Insurance	1,558	243,125	243,125	243,125	443	-242,682
5460000 - Repair & Maintenance Svcs	410,324	856,734	846,970	257,545	781,700	-75,034
5470000 - Printing And Binding	2	500	500	0	0	-500
5490000 - Oth Current Chgs & Obligations	0	60	60	0	60	0
5490501 - OH-Workers' Compensation	637	437	437	437	437	0
5490502 - OH-Property & Liability Insuranc	301	43,399	43,399	43,399	43,399	0
5490503 - OH-Dental Insurance	94	114	114	114	114	0
5490504 - OH-Health Insurance	450	423	423	423	423	0
5490505 - OH-Life/AD&D, STD, LTD	96	88	88	88	88	0
5511000 - Office Supplies	230	250	250	0	250	0
5512000 - Office Equipment	4,387	2,400	2,400	0	0	-2,400
5520000 - Operating Supplies	0	1,000	1,000	0	1,000	0
5520010 - Computer Software	0	2,000	2,000	0	0	-2,000
5521000 - Gas & Oil	664	2,000	2,000	1,378	4,000	2,000
5540000 - Books,pubs,subs & Membership	14,600	17,333	17,333	16,445	17,500	167
5590000 - Depreciation	1,906,591	1,928,357	1,928,357	0	1,928,357	0
<b>Operating Expenses:</b>	<b>\$4,485,857</b>	<b>\$4,742,035</b>	<b>\$5,249,294</b>	<b>\$1,862,455</b>	<b>\$4,703,538</b>	<b>-\$38,497</b>

**FUND 407-OSCEOLA PARKWAY**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	0	73,547	73,547	0	0
5650000 - Construction In Progress	0	5,357,330	5,343,641	147,679	0	-5,357,330
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$5,357,330</b>	<b>\$5,417,188</b>	<b>\$221,226</b>	<b>\$0</b>	<b>-\$5,357,330</b>
<b>Debt Service:</b>						
5710000 - Principal	0	8,255,000	0	0	0	-8,255,000
5720000 - Interest	977,777	1,069,304	2,514,611	2,514,610	7,414,550	6,345,246
5730000 - Other Debt Service Costs	4,148	7,100	7,100	4,148	1,500	-5,600
5731000 - Debt Issuance Costs	0	0	2,238,013	2,217,218	0	0
5740000 - Pmt Refunded Bond Escrow Age	0	0	44,421,089	0	0	0
<b>Debt Service:</b>	<b>\$981,926</b>	<b>\$9,331,404</b>	<b>\$49,180,813</b>	<b>\$4,735,976</b>	<b>\$7,416,050</b>	<b>-\$1,915,354</b>
<b>Other Non Operating Expenses:</b>						
5950000 - Other Non-oper Uses	3,820,851	3,820,851	67,278,582	67,278,581	0	-3,820,851
<b>Other Non Operating Expenses:</b>	<b>\$3,820,851</b>	<b>\$3,820,851</b>	<b>\$67,278,582</b>	<b>\$67,278,581</b>	<b>\$0</b>	<b>-\$3,820,851</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	172,163	206,650	206,650	154,988	118,414	-88,236
5910334 - Tran Out - Fund 334	0	0	210,473,785	210,473,785	0	0
5910502 - Tran Out - Prop & Casualty	0	0	119,855	59,928	0	0
<b>Transfers Out:</b>	<b>\$172,163</b>	<b>\$206,650</b>	<b>\$210,800,290</b>	<b>\$210,688,700</b>	<b>\$118,414</b>	<b>-\$88,236</b>
<b>Reserves - Operating:</b>						
5990010 - Reserve For Cash	0	855,986	677,500	0	677,500	-178,486
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$855,986</b>	<b>\$677,500</b>	<b>\$0</b>	<b>\$677,500</b>	<b>-\$178,486</b>
<b>Reserves - Debt:</b>						
5990030 - Reserve for Debt	0	0	23,680,905	0	20,524,583	20,524,583
5990032 - Res For Debt - Future Payment	0	4,679,640	0	0	0	-4,679,640
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$4,679,640</b>	<b>\$23,680,905</b>	<b>\$0</b>	<b>\$20,524,583</b>	<b>\$15,844,943</b>
<b>Reserves - Capital:</b>						
5990041 - Res For Capital - Designated	0	3,547,383	0	0	0	-3,547,383
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$3,547,383</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,547,383</b>
<b>Reserves - Restricted:</b>						
5990070 - Reserves Restricted	0	0	628,000	0	628,000	628,000
<b>Reserves - Restricted:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$628,000</b>	<b>\$0</b>	<b>\$628,000</b>	<b>\$628,000</b>
<b>Reserves - Stability:</b>						
5990080 - Reserve For Stability	0	0	5,613,323	0	0	0
<b>Reserves - Stability:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,613,323</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$9,642,341</b>	<b>\$32,728,510</b>	<b>\$368,713,126</b>	<b>\$284,915,021</b>	<b>\$34,259,234</b>	<b>\$1,530,724</b>



## FUND 408 – POINCIANA 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) Loan was received in FY15, fully funding the project.

In FY20, Poinciana Parkway was acquired by CFX and the debt and SIB loan for the County was satisfied.

### REVENUES

This Fund has no revenue for FY21.

\* **This Fund is being included for historical purposes only as there were actuals in prior years.**

## 408-POINCIANA PARKWAY

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Miscellaneous Revenues	63,583	0	11,438,000	11,437,999	0	0
Fund Balance	0	14,020,292	63,584	0	0	-14,020,292
<b>Total</b>	<b>63,583</b>	<b>14,020,292</b>	<b>11,501,584</b>	<b>11,437,999</b>	<b>0</b>	<b>-14,020,292</b>
<b>Expenditures</b>						
Capital Outlay	0	3,383,371	0	0	0	-3,383,371
Debt Service	0	1,541,059	481,700	481,699	0	-1,541,059
Transfers Out	0	0	11,019,883	11,019,883	0	0
Reserves - Debt	0	1,534,309	0	0	0	-1,534,309
Reserves - Capital	0	7,561,553	1	0	0	-7,561,553
<b>Total</b>	<b>0</b>	<b>14,020,292</b>	<b>11,501,584</b>	<b>11,501,582</b>	<b>0</b>	<b>-14,020,292</b>

### 408-POINCIANA PARKWAY

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5650000 - Construction In Progress	0	3,383,371	0	0	0	-3,383,371
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$3,383,371</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$3,383,371</b>
<b>Debt Service:</b>						
5710000 - Principal	0	24,935	0	0	0	-24,935
5720000 - Interest	0	1,509,374	481,700	481,699	0	-1,509,374
5730000 - Other Debt Service Costs	0	6,750	0	0	0	-6,750
<b>Debt Service:</b>	<b>\$0</b>	<b>\$1,541,059</b>	<b>\$481,700</b>	<b>\$481,699</b>	<b>\$0</b>	<b>-\$1,541,059</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	11,019,883	11,019,883	0	0
<b>Transfers Out:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,019,883</b>	<b>\$11,019,883</b>	<b>\$0</b>	<b>\$0</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	1,534,309	0	0	0	-1,534,309
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$1,534,309</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$1,534,309</b>
<b>Reserves - Capital:</b>						
5990040 - Res For Capital - Undesignated	0	7,561,553	1	0	0	-7,561,553
<b>Reserves - Capital:</b>	<b>\$0</b>	<b>\$7,561,553</b>	<b>\$1</b>	<b>\$0</b>	<b>\$0</b>	<b>-\$7,561,553</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$0</b>	<b>\$14,020,292</b>	<b>\$11,501,584</b>	<b>\$11,501,582</b>	<b>\$0</b>	<b>-\$14,020,292</b>

# INTERNAL SERVICE FUNDS

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# FUND 501 – WORKERS’ COMPENSATION INTERNAL SERVICE FUND

## TRENDS & ISSUES

The Workers' Compensation Internal Service Fund is managed by Risk Management (1261) which administers the program for Workers' Compensation.

Personal Services supports 1.30 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,995 from the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$86,859 over the FY20 Adopted Budget primarily due to anticipated increases in Claims.

Overall, this Fund decreased \$759,951 from the FY20 Adopted Budget.

## REVENUES

The primary source of revenue is derived from charges related to workers' compensation insurance rates to countywide departments. The FY21 revenue is established based on the rates published by the State of Florida. Also included is Fund Balance.

## 501-WORKERS' COMP INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	4,082,743	3,687,420	3,687,420	2,589,788	3,580,777	-106,643
Miscellaneous Revenues	544,821	0	0	94,176	0	0
Transfers In	12,500	0	0	0	0	0
Fund Balance	0	4,712,879	2,886,289	0	4,059,571	-653,308
<b>Total</b>	<b>4,640,064</b>	<b>8,400,299</b>	<b>6,573,709</b>	<b>2,683,963</b>	<b>7,640,348</b>	<b>-759,951</b>
<b>Expenditures</b>						
Personal Services	130,923	129,363	129,363	97,197	131,358	1,995
Operating Expenses	3,267,435	2,546,182	2,546,182	1,514,436	2,633,041	86,859
Transfers Out	7,436,510	124,249	124,324	93,224	79,538	-44,711
Reserves - Operating	0	55,329	55,329	0	55,329	0
Reserves - Claims	0	5,545,176	3,718,511	0	4,741,082	-804,094
<b>Total</b>	<b>10,834,869</b>	<b>8,400,299</b>	<b>6,573,709</b>	<b>1,704,857</b>	<b>7,640,348</b>	<b>-759,951</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	90,726	98,078	98,078	68,377	98,077	-1
5120002 - Disaster Relief	326	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,718	-1,718	0	-1,718	0
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	4,050	0	0	1,843	0	0
5160020 - Compensated Admin Leave	1,781	0	0	778	0	0
5170000 - Compensated Sick Leave	2,088	0	0	1,153	0	0
5210000 - Fica Taxes	7,529	7,500	7,500	5,465	7,500	0
5220000 - Retirement Contributions	12,952	13,394	13,394	10,270	15,000	1,606
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	10,102	11,055	11,055	8,466	11,367	312
5231000 - Life Insurance	105	92	92	71	99	7
5232000 - Dental Insurance	375	409	409	306	426	17
5233000 - Lt Disability Insurance	152	162	162	116	157	-5
5233100 - St Disability Insurance	275	215	215	210	283	68
5240000 - Workers' Compensation	217	176	176	130	167	-9
<b>Personal Services:</b>	<b>\$130,923</b>	<b>\$129,363</b>	<b>\$129,363</b>	<b>\$97,197</b>	<b>\$131,358</b>	<b>\$1,995</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	125,825	117,500	117,500	78,200	117,500	0
5340000 - Other Contractual Services	13,236	23,185	23,185	6,574	25,553	2,368
5450000 - Insurance	160	152	152	152	391	239
5450001 - Insurance Premium	228,535	244,860	244,860	231,816	259,560	14,700
5450002 - Insurance Admin Fees	46,022	48,000	48,000	14,317	30,000	-18,000
5462000 - Rep & Maint-automotive	356	500	500	0	500	0
5490000 - Oth Current Chgs & Obligations	210,623	0	0	0	0	0
5490300 - Claims	1,608,970	2,107,480	2,107,480	1,182,765	2,194,699	87,219
5490302 - Adjustment to Claim Liabilitie	1,030,196	0	0	0	0	0
5490501 - OH-Workers' Compensation	0	0	0	0	333	333
5490502 - OH-Property & Liability Insuranc	31	27	27	27	27	0
5490503 - OH-Dental Insurance	73	86	86	86	86	0
5490504 - OH-Health Insurance	343	324	324	324	324	0
5490505 - OH-Life/AD&D, STD, LTD	73	68	68	68	68	0
5521000 - Gas & Oil	148	1,000	1,000	106	1,000	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	279	2,500	2,500	0	2,500	0
5590000 - Depreciation	2,566	0	0	0	0	0
<b>Operating Expenses:</b>	<b>\$3,267,435</b>	<b>\$2,546,182</b>	<b>\$2,546,182</b>	<b>\$1,514,436</b>	<b>\$2,633,041</b>	<b>\$86,859</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,923,283	124,249	124,249	93,187	79,538	-44,711
5910102 - Tran Out-transportation Trust	1,008,104	0	0	0	0	0
5910104 - Tran Out-104	185,119	0	0	0	0	0
5910107 - Tran Out Library Fund	525	0	0	0	0	0
5910111 - Tran Out-ship State Housing	242	0	0	0	0	0
5910122 - Transfers Out NSP3	93	0	0	0	0	0
5910125 - Tran Out-env Land Maintenance	15,732	0	0	0	0	0
5910130 - Tran Out-Court Tech Fund	4,556	0	0	0	0	0
5910134 - Tran Out - Fire	2,978,884	0	0	0	0	0

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Transfers Out:</b>						
5910137 - Tran Out HOME Fund	84	0	0	0	0	0
5910148 - Tran Out-building Fund	82,134	0	0	0	0	0
5910150 - Tran Out W192	5,697	0	0	0	0	0
5910151 - Tran Out- CDBG Fund	3,791	0	0	0	0	0
5910155 - Tran Out-w192 Phase I	11,021	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	14,000	0	0	0	0	0
5910168 - Trans Out Section 8	6,491	0	0	0	0	0
5910189 - Tran Out - 2nd LOFT	271	0	0	0	0	0
5910401 - Tran Out-solid Waste	132,472	0	0	0	0	0
5910407 - Trans Our Osc Pkway	2,104	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	808	0	75	38	0	0
5910503 - Tran Out Dental	641	0	0	0	0	0
5910504 - Tran Out-health Insurance	656	0	0	0	0	0
5910505 - Tran Out- Life, LTD & STD	638	0	0	0	0	0
5910510 - Tran Out Fleet	59,164	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$7,436,510</b>	<b>\$124,249</b>	<b>\$124,324</b>	<b>\$93,224</b>	<b>\$79,538</b>	<b>-\$44,711</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	55,329	55,329	0	55,329	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$55,329</b>	<b>\$55,329</b>	<b>\$0</b>	<b>\$55,329</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	5,545,176	3,718,511	0	4,741,082	-804,094
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$5,545,176</b>	<b>\$3,718,511</b>	<b>\$0</b>	<b>\$4,741,082</b>	<b>-\$804,094</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$10,834,869</b>	<b>\$8,400,299</b>	<b>\$6,573,709</b>	<b>\$1,704,857</b>	<b>\$7,640,348</b>	<b>-\$759,951</b>



## **FUND 502 – PROPERTY & CASUALTY INSURANCE INTERNAL SERVICE FUND**

### **TRENDS & ISSUES**

The Property & Casualty 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.

Personal Services supports 1.30 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,772 from the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$221,585 from the FY20 Adopted Budget primarily due to anticipated increases in Claims, which is offset by a reduction in Insurance Premiums.

Overall, this Fund increased \$553,759 from the FY20 Adopted Budget.

### **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.

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

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	3,980,668	4,053,965	4,343,226	4,005,740	3,848,775	-205,190
Miscellaneous Revenues	238,900	0	0	227,668	0	0
Transfers In	808	0	7,036,613	3,518,307	0	0
Fund Balance	0	2,536,906	-1,923,704	0	3,295,855	758,949
<b>Total</b>	<b>4,220,376</b>	<b>6,590,871</b>	<b>9,456,135</b>	<b>7,751,715</b>	<b>7,144,630</b>	<b>553,759</b>
<b>Expenditures</b>						
Personal Services	116,353	114,965	114,965	91,207	116,737	1,772
Operating Expenses	7,560,611	5,045,736	5,702,311	3,240,044	5,267,321	221,585
Transfers Out	98,163	99,952	99,952	74,964	51,597	-48,355
Reserves - Operating	0	61,679	38,907	0	61,679	0
Reserves - Claims	0	1,268,539	3,500,000	0	1,647,296	378,757
<b>Total</b>	<b>7,775,127</b>	<b>6,590,871</b>	<b>9,456,135</b>	<b>3,406,215</b>	<b>7,144,630</b>	<b>553,759</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	81,081	88,202	88,202	65,055	88,203	1
5120002 - Disaster Relief	259	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,543	-1,543	0	-1,543	0
5140000 - Overtime	0	0	0	49	0	0
5160000 - Compensated Annual Leave	3,986	0	0	1,787	0	0
5160020 - Compensated Admin Leave	1,444	0	0	706	0	0
5170000 - Compensated Sick Leave	2,148	0	0	1,159	0	0
5210000 - Fica Taxes	6,765	6,748	6,748	5,199	6,748	0
5220000 - Retirement Contributions	9,274	9,506	9,506	7,381	10,897	1,391
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	10,102	11,058	11,058	9,045	11,370	312
5231000 - Life Insurance	94	83	83	68	90	7
5232000 - Dental Insurance	374	411	411	324	427	16
5233000 - Lt Disability Insurance	137	146	146	111	140	-6
5233100 - St Disability Insurance	247	194	194	200	256	62
5240000 - Workers' Compensation	196	160	160	124	149	-11
<b>Personal Services:</b>	<b>\$116,353</b>	<b>\$114,965</b>	<b>\$114,965</b>	<b>\$91,207</b>	<b>\$116,737</b>	<b>\$1,772</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	305,155	325,500	325,500	163,531	290,500	-35,000
5310006 - Legal Fees	349,566	0	0	269,505	0	0
5450000 - Insurance	0	162	162	0	391	229
5450001 - Insurance Premium	1,732,400	2,440,386	2,440,386	1,923,100	2,260,403	-179,983
5450003 - Bonded Insurance	680	1,920	1,920	0	1,280	-640
5470000 - Printing And Binding	150	0	0	0	0	0
5490000 - Oth Current Chgs & Obligations	18,066	30,000	30,000	16,041	30,000	0
5490300 - Claims	1,525,765	2,243,425	2,900,000	866,653	2,680,275	436,850
5490302 - Adjustment to Claim Liabilitie	3,627,575	0	0	0	0	0
5490501 - OH-Workers' Compensation	486	206	206	206	335	129
5490502 - OH-Property & Liability Insuranc	0	29	29	0	29	0
5490503 - OH-Dental Insurance	73	88	88	88	88	0
5490504 - OH-Health Insurance	343	323	323	323	323	0
5490505 - OH-Life/AD&D, STD, LTD	75	67	67	67	67	0
5490509 - OH-Fleet Oversight	97	80	80	80	80	0
5490511 - OH-Fleet Fuel	180	450	450	450	450	0
5540000 - Books,pubs,subs & Membership	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
<b>Operating Expenses:</b>	<b>\$7,560,611</b>	<b>\$5,045,736</b>	<b>\$5,702,311</b>	<b>\$3,240,044</b>	<b>\$5,267,321</b>	<b>\$221,585</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	85,243	99,952	99,952	74,964	51,597	-48,355
5910501 - Tran Out-Workers' Compensatic	12,500	0	0	0	0	0
5910511 - Tran Out Fleet Fuel F511	420	0	0	0	0	0
<b>Transfers Out:</b>	<b>\$98,163</b>	<b>\$99,952</b>	<b>\$99,952</b>	<b>\$74,964</b>	<b>\$51,597</b>	<b>-\$48,355</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	61,679	38,907	0	61,679	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$61,679</b>	<b>\$38,907</b>	<b>\$0</b>	<b>\$61,679</b>	<b>\$0</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	1,268,539	3,500,000	0	1,647,296	378,757
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$1,268,539</b>	<b>\$3,500,000</b>	<b>\$0</b>	<b>\$1,647,296</b>	<b>\$378,757</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$7,775,127</b>	<b>\$6,590,871</b>	<b>\$9,456,135</b>	<b>\$3,406,215</b>	<b>\$7,144,630</b>	<b>\$553,759</b>

## 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.

Personal Services supports 0.96 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,798 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Overall, at this point in time in the budget process this Fund is reflecting an increase of \$89,085 as Open Enrollment for FY21 has not been completed. Once completed, this Fund will be adjusted to reflect cost associated with plan selections.

### 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.

## 503-DENTAL INSURANCE INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	1,002,575	1,224,825	1,224,825	849,088	1,234,233	9,408
Miscellaneous Revenues	17,580	0	0	7,469	0	0
Transfers In	641	0	0	0	0	0
Fund Balance	0	629,679	682,247	0	709,356	79,677
<b>Total</b>	<b>1,020,796</b>	<b>1,854,504</b>	<b>1,907,072</b>	<b>856,557</b>	<b>1,943,589</b>	<b>89,085</b>
<b>Expenditures</b>						
Personal Services	72,718	73,658	73,658	49,923	75,456	1,798
Operating Expenses	941,108	1,119,650	1,119,650	550,064	1,008,371	-111,279
Transfers Out	2,433	0	55	28	59,508	59,508
Reserves - Operating	0	8,740	8,740	0	8,740	0
Reserves - Claims	0	652,456	704,969	0	791,514	139,058
<b>Total</b>	<b>1,016,259</b>	<b>1,854,504</b>	<b>1,907,072</b>	<b>600,014</b>	<b>1,943,589</b>	<b>89,085</b>

**503-DENTAL INSURANCE INTERNAL SERVICE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	47,499	53,604	53,604	32,715	53,216	-388
5120002 - Disaster Relief	108	0	0	0	0	0
5130001 - Vacancy Factor	0	-938	-938	0	-931	7
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	3,024	0	0	1,467	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	980	0	0
5160020 - Compensated Admin Leave	397	0	0	349	0	0
5170000 - Compensated Sick Leave	2,019	0	0	829	0	0
5210000 - Fica Taxes	3,883	4,099	4,099	2,630	4,069	-30
5220000 - Retirement Contributions	5,348	5,558	5,558	3,819	6,360	802
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	9,508	10,679	10,679	6,660	12,061	1,382
5231000 - Life Insurance	58	51	51	36	55	4
5232000 - Dental Insurance	276	303	303	198	296	-7
5233000 - Lt Disability Insurance	83	88	88	58	85	-3
5233100 - St Disability Insurance	150	118	118	104	154	36
5240000 - Workers' Compensation	119	96	96	66	91	-5
<b>Personal Services:</b>	<b>\$72,718</b>	<b>\$73,658</b>	<b>\$73,658</b>	<b>\$49,923</b>	<b>\$75,456</b>	<b>\$1,798</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	136	112	112	112	216	104
5450002 - Insurance Admin Fees	56,835	57,000	57,000	38,725	57,600	600
5490000 - Oth Current Chgs & Obligations	0	0	0	3	0	0
5490300 - Claims	876,844	1,061,983	1,061,983	510,670	950,000	-111,983
5490302 - Adjustment to Claim Liabilitie	6,600	0	0	0	0	0
5490501 - OH-Workers' Compensation	359	247	247	247	247	0
5490502 - OH-Property & Liability Insuranc	26	20	20	20	20	0
5490504 - OH-Health Insurance	253	238	238	238	238	0
5490505 - OH-Life/AD&D, STD, LTD	55	50	50	50	50	0
<b>Operating Expenses:</b>	<b>\$941,108</b>	<b>\$1,119,650</b>	<b>\$1,119,650</b>	<b>\$550,064</b>	<b>\$1,008,371</b>	<b>-\$111,279</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	2,433	0	0	0	59,508	59,508
5910502 - Tran Out - Prop & Casualty	0	0	55	28	0	0
<b>Transfers Out:</b>	<b>\$2,433</b>	<b>\$0</b>	<b>\$55</b>	<b>\$28</b>	<b>\$59,508</b>	<b>\$59,508</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	8,740	8,740	0	8,740	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$8,740</b>	<b>\$8,740</b>	<b>\$0</b>	<b>\$8,740</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	652,456	704,969	0	791,514	139,058
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$652,456</b>	<b>\$704,969</b>	<b>\$0</b>	<b>\$791,514</b>	<b>\$139,058</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$1,016,259</b>	<b>\$1,854,504</b>	<b>\$1,907,072</b>	<b>\$600,014</b>	<b>\$1,943,589</b>	<b>\$89,085</b>

## 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.

Personal Services supports 1.43 FTEs which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$2,644 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures increased \$223,595 from the FY20 Adopted Budget primarily due to increases in Insurance Premium which was partially offset by Insurance Admin Fees.

Overall, at this stage in the budget process this Fund is reflecting an increase of \$123,915 from the FY20 Adopted Budget; however, this Fund will have changes after the completion of Open Enrollment.

### 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.



## 504-HEALTH INSURANCE INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	20,929,852	26,557,843	26,557,843	17,105,663	26,861,420	303,577
Miscellaneous Revenues	1,076,593	880,204	880,204	1,058,673	880,204	0
Less 5% Statutory Reduction	0	-44,010	-44,010	0	-44,010	0
Transfers In	656	0	0	0	0	0
Fund Balance	0	6,734,148	7,955,941	0	6,554,486	-179,662
<b>Total</b>	<b><u>22,007,101</u></b>	<b><u>34,128,185</u></b>	<b><u>35,349,978</u></b>	<b><u>18,164,337</u></b>	<b><u>34,252,100</u></b>	<b><u>123,915</u></b>
<b>Expenditures</b>						
Personal Services	127,325	128,935	128,935	90,429	131,579	2,644
Operating Expenses	23,165,100	24,034,518	24,042,566	17,068,853	24,258,113	223,595
Transfers Out	117,491	112,504	112,586	84,419	161,133	48,629
Reserves - Operating	0	39,435	39,435	0	39,435	0
Reserves - Claims	0	9,812,793	11,026,456	0	9,661,840	-150,953
<b>Total</b>	<b><u>23,409,916</u></b>	<b><u>34,128,185</u></b>	<b><u>35,349,978</u></b>	<b><u>17,243,701</u></b>	<b><u>34,252,100</u></b>	<b><u>123,915</u></b>

**504-HEALTH INSURANCE INTERNAL SERVICE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	84,076	94,329	94,329	60,349	93,929	-400
5120002 - Disaster Relief	282	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,652	-1,652	0	-1,645	7
5140000 - Overtime	0	0	0	24	0	0
5160000 - Compensated Annual Leave	4,958	0	0	2,742	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	1,010	0	0
5160020 - Compensated Admin Leave	1,090	0	0	880	0	0
5170000 - Compensated Sick Leave	3,186	0	0	856	0	0
5210000 - Fica Taxes	6,888	7,216	7,216	4,812	7,185	-31
5220000 - Retirement Contributions	11,548	12,060	12,060	8,537	13,546	1,486
5230000 - Health Insurance	14,164	15,909	15,909	10,435	17,436	1,527
5231000 - Life Insurance	100	88	88	65	95	7
5232000 - Dental Insurance	412	450	450	305	452	2
5233000 - Lt Disability Insurance	146	156	156	105	150	-6
5233100 - St Disability Insurance	265	208	208	190	271	63
5240000 - Workers' Compensation	209	171	171	119	160	-11
<b>Personal Services:</b>	<b>\$127,325</b>	<b>\$128,935</b>	<b>\$128,935</b>	<b>\$90,429</b>	<b>\$131,579</b>	<b>\$2,644</b>
<b>Operating Expenses:</b>						
5310000 - Professional Services	91,450	92,250	92,250	70,200	92,500	250
5340009 - Other Contractual Services-Open	645,522	767,000	767,000	464,257	767,000	0
5340010 - Other Contractual Services- Pres	260,966	351,000	351,000	201,133	351,000	0
5340011 - Other Contractual Services- Fixe	359,568	396,000	396,000	275,638	396,000	0
5340012 - Other Contractual Services- Tecl	54,000	54,000	54,000	36,000	54,000	0
5420000 - Freight & Postage Services	795	1,100	1,100	1,158	1,300	200
5450000 - Insurance	140	167	167	167	336	169
5450001 - Insurance Premium	920,868	0	0	688,281	1,157,274	1,157,274
5450002 - Insurance Admin Fees	798,136	1,751,079	1,751,079	538,812	762,654	-988,425
5470000 - Printing And Binding	309	4,000	4,000	140	5,000	1,000
5490000 - Oth Current Chgs & Obligations	0	0	0	102	0	0
5490016 - Other-Wellness	16,131	42,529	50,577	14,636	34,807	-7,722
5490300 - Claims	19,029,009	19,489,651	19,489,651	13,976,984	19,500,000	10,349
5490301 - HRA Claims Payment	925,627	1,081,500	1,081,500	800,778	1,132,000	50,500
5490302 - Adjustment to Claim Liabilitie	59,245	0	0	0	0	0
5490500 - Reimbursement Of Py Revenue	154	0	0	0	0	0
5490501 - OH-Workers' Compensation	536	367	367	367	367	0
5490502 - OH-Property & Liability Insuranc	27	30	30	30	30	0
5490503 - OH-Dental Insurance	82	97	97	97	97	0
5490505 - OH-Life/AD&D, STD, LTD	81	74	74	74	74	0
5540000 - Books,pubs,subs & Membership	0	500	500	0	500	0
5550000 - Training	279	1,000	1,000	0	1,000	0
5590000 - Depreciation	2,174	2,174	2,174	0	2,174	0
<b>Operating Expenses:</b>	<b>\$23,165,100</b>	<b>\$24,034,518</b>	<b>\$24,042,566</b>	<b>\$17,068,853</b>	<b>\$24,258,113</b>	<b>\$223,595</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	117,491	112,504	112,504	84,378	161,133	48,629
5910502 - Tran Out - Prop & Casualty	0	0	82	41	0	0
<b>Transfers Out:</b>	<b>\$117,491</b>	<b>\$112,504</b>	<b>\$112,586</b>	<b>\$84,419</b>	<b>\$161,133</b>	<b>\$48,629</b>
<b>Reserves - Operating:</b>						

**504-HEALTH INSURANCE INTERNAL SERVICE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	39,435	39,435	0	39,435	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$39,435</b>	<b>\$39,435</b>	<b>\$0</b>	<b>\$39,435</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	9,812,793	11,026,456	0	9,661,840	-150,953
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$9,812,793</b>	<b>\$11,026,456</b>	<b>\$0</b>	<b>\$9,661,840</b>	<b>-\$150,953</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$23,409,916</b>	<b>\$34,128,185</b>	<b>\$35,349,978</b>	<b>\$17,243,701</b>	<b>\$34,252,100</b>	<b>\$123,915</b>

## **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.

Personal Services supports 0.81 FTEs, which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,579 from FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health Insurance increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating Expenditures decreased \$2,053 from the FY20 Adopted Budget primarily due to adjustments to Property & Liability Insurances; this Fund will be adjusted after Open Enrollment.

Overall, this Fund decreased \$211,376 from the FY20 Adopted Budget.

### **REVENUES**

The primary source of revenue is derived from charges related to life, long term and short term disability rates to countywide departments and employees. Also, included is Fund Balance.

## 505-LIFE, LTD, VOL. LIFE INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	510,954	646,096	646,096	394,234	694,295	48,199
Miscellaneous Revenues	24,682	0	0	10,147	0	0
Transfers In	638	0	0	0	0	0
Fund Balance	0	883,257	917,631	0	623,682	-259,575
<b>Total</b>	<b>536,274</b>	<b>1,529,353</b>	<b>1,563,727</b>	<b>404,381</b>	<b>1,317,977</b>	<b>-211,376</b>
<b>Expenditures</b>						
Personal Services	57,650	58,445	58,445	38,744	60,024	1,579
Operating Expenses	380,419	719,356	719,356	291,804	717,303	-2,053
Transfers Out	22,556	20,778	21,877	16,133	21,609	831
Reserves - Operating	0	8,802	8,802	0	8,802	0
Reserves - Claims	0	721,972	755,247	0	510,239	-211,733
<b>Total</b>	<b>460,625</b>	<b>1,529,353</b>	<b>1,563,727</b>	<b>346,681</b>	<b>1,317,977</b>	<b>-211,376</b>

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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	37,342	42,148	42,148	25,048	41,759	-389
5120002 - Disaster Relief	44	0	0	0	0	0
5130001 - Vacancy Factor	0	-738	-738	0	-731	7
5140000 - Overtime	0	0	0	12	0	0
5160000 - Compensated Annual Leave	2,288	0	0	1,026	0	0
5160010 - Compensated Ann Leave Payoff	0	0	0	980	0	0
5160020 - Compensated Admin Leave	183	0	0	128	0	0
5170000 - Compensated Sick Leave	1,772	0	0	829	0	0
5210000 - Fica Taxes	3,060	3,223	3,223	2,033	3,193	-30
5220000 - Retirement Contributions	4,411	4,587	4,587	3,113	5,214	627
5221000 - Opeb Gasb 45	246	0	0	0	0	0
5230000 - Health Insurance	7,748	8,691	8,691	5,208	10,041	1,350
5231000 - Life Insurance	45	41	41	27	43	2
5232000 - Dental Insurance	233	256	256	163	246	-10
5233000 - Lt Disability Insurance	65	69	69	45	67	-2
5233100 - St Disability Insurance	118	92	92	80	121	29
5240000 - Workers' Compensation	94	76	76	50	71	-5
<b>Personal Services:</b>	<b>\$57,650</b>	<b>\$58,445</b>	<b>\$58,445</b>	<b>\$38,744</b>	<b>\$60,024</b>	<b>\$1,579</b>
<b>Operating Expenses:</b>						
5450000 - Insurance	136	2,230	2,230	2,230	177	-2,053
5450001 - Insurance Premium	379,696	716,266	716,266	288,713	716,266	0
5490000 - Oth Current Chgs & Obligations	0	0	0	2	0	0
5490501 - OH-Workers' Compensation	303	209	209	209	209	0
5490502 - OH-Property & Liability Insuranc	26	398	398	398	398	0
5490503 - OH-Dental Insurance	45	53	53	53	53	0
5490504 - OH-Health Insurance	213	200	200	200	200	0
<b>Operating Expenses:</b>	<b>\$380,419</b>	<b>\$719,356</b>	<b>\$719,356</b>	<b>\$291,804</b>	<b>\$717,303</b>	<b>-\$2,053</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	22,556	20,778	20,778	15,584	21,609	831
5910502 - Tran Out - Prop & Casualty	0	0	1,099	550	0	0
<b>Transfers Out:</b>	<b>\$22,556</b>	<b>\$20,778</b>	<b>\$21,877</b>	<b>\$16,133</b>	<b>\$21,609</b>	<b>\$831</b>
<b>Reserves - Operating:</b>						
5990020 - Reserve For Contingency	0	8,802	8,802	0	8,802	0
<b>Reserves - Operating:</b>	<b>\$0</b>	<b>\$8,802</b>	<b>\$8,802</b>	<b>\$0</b>	<b>\$8,802</b>	<b>\$0</b>
<b>Reserves - Claims:</b>						
5990053 - Reserve For Claims	0	721,972	755,247	0	510,239	-211,733
<b>Reserves - Claims:</b>	<b>\$0</b>	<b>\$721,972</b>	<b>\$755,247</b>	<b>\$0</b>	<b>\$510,239</b>	<b>-\$211,733</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$460,625</b>	<b>\$1,529,353</b>	<b>\$1,563,727</b>	<b>\$346,681</b>	<b>\$1,317,977</b>	<b>-\$211,376</b>

## FUND 509 – FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

### TRENDS & ISSUES

This Fund was established in FY19 for capturing indirect costs associated with the general oversight of the Fleet operations.

This Fund supports 0.30 FTEs which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$563 from the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating decreased \$10,084 from the FY20 Adopted Budget primarily due to costs associated with Other Contractual Services and adjustments to Property & Liability Insurances.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$28,117 over the FY20 Adopted Budget.

### 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 Fund Balance as well as Charges for Services generated by an overhead allocation assessed to every department that receives services from Fleet.

## 509-FLEET GENERAL OVERSIGHT INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	55,484	61,440	61,440	61,440	81,552	20,112
Miscellaneous Revenues	676	0	0	377	0	0
Fund Balance	0	4,017	3,943	0	12,022	8,005
<b>Total</b>	<b>56,160</b>	<b>65,457</b>	<b>65,383</b>	<b>61,817</b>	<b>93,574</b>	<b>28,117</b>
<b>Expenditures</b>						
Personal Services	45,092	40,391	40,391	31,304	40,954	563
Operating Expenses	12,408	23,149	23,058	5,782	13,065	-10,084
Transfers Out	1,867	1,917	1,934	1,446	39,555	37,638
<b>Total</b>	<b>59,367</b>	<b>65,457</b>	<b>65,383</b>	<b>38,532</b>	<b>93,574</b>	<b>28,117</b>



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

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	25,807	30,780	30,780	20,890	30,782	2
5120002 - Disaster Relief	466	0	0	0	0	0
5130001 - Vacancy Factor	0	-539	-539	0	-539	0
5160000 - Compensated Annual Leave	4,091	0	0	1,762	0	0
5160020 - Compensated Admin Leave	575	0	0	558	0	0
5170000 - Compensated Sick Leave	4,781	0	0	350	0	0
5210000 - Fica Taxes	2,193	2,354	2,354	1,744	2,355	1
5220000 - Retirement Contributions	2,167	2,608	2,608	1,996	3,078	470
5221000 - Opeb Gasb 45	158	0	0	0	0	0
5230000 - Health Insurance	3,879	4,255	4,255	3,274	4,309	54
5231000 - Life Insurance	33	29	29	24	32	3
5232000 - Dental Insurance	86	95	95	73	98	3
5233000 - Lt Disability Insurance	48	51	51	38	50	-1
5233100 - St Disability Insurance	87	68	68	68	89	21
5240000 - Workers' Compensation	723	690	690	528	700	10
<b>Personal Services:</b>	<b>\$45,092</b>	<b>\$40,391</b>	<b>\$40,391</b>	<b>\$31,304</b>	<b>\$40,954</b>	<b>\$563</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	698	14,263	14,172	2,145	1,033	-13,230
5400000 - Travel And Per Diem	320	385	385	557	385	0
5410000 - Communications	1,688	1,307	1,307	668	1,307	0
5430000 - Utility Services	1,254	1,350	1,350	720	1,350	0
5450000 - Insurance	4,192	35	35	35	2,941	2,906
5460000 - Repair & Maintenance Svcs	549	2,040	2,040	140	2,280	240
5490501 - OH-Workers' Compensation	112	78	78	78	78	0
5490502 - OH-Property & Liability Insuranc	809	6	6	6	6	0
5490503 - OH-Dental Insurance	17	20	20	20	20	0
5490504 - OH-Health Insurance	79	74	74	74	74	0
5490505 - OH-Life/AD&D, STD, LTD	18	16	16	16	16	0
5511000 - Office Supplies	1,848	2,120	2,120	1,324	2,120	0
5590000 - Depreciation	825	1,455	1,455	0	1,455	0
<b>Operating Expenses:</b>	<b>\$12,408</b>	<b>\$23,149</b>	<b>\$23,058</b>	<b>\$5,782</b>	<b>\$13,065</b>	<b>-\$10,084</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	37,602	37,602
5910158 - Tran Out-intergov Radio Comm	1,867	1,917	1,917	1,438	1,953	36
5910502 - Tran Out - Prop & Casualty	0	0	17	9	0	0
<b>Transfers Out:</b>	<b>\$1,867</b>	<b>\$1,917</b>	<b>\$1,934</b>	<b>\$1,446</b>	<b>\$39,555</b>	<b>\$37,638</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$59,367</b>	<b>\$65,457</b>	<b>\$65,383</b>	<b>\$38,532</b>	<b>\$93,574</b>	<b>\$28,117</b>

## FUND 510 – FLEET MAINTENANCE INTERNAL SERVICE FUND

### TRENDS & ISSUES

The Fleet Maintenance Internal Service Fund was divided into three separate Funds in FY19. This Fund accounts for the cost incurred by the County for maintenance of large vehicles.

This Fund supports 17.30 FTEs which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$13,868 due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating decreased \$158,653 over the FY20 Adopted Budget primarily due to costs associated with repair and maintenance for vehicles.

Funds for ongoing capital projects will be included later in the budget process to ensure estimates are as accurate as possible.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

As maintenance activities can fluctuate, the Fund Balance will require additional review throughout the budget process to ensure balances from FY20 are as accurate as possible. This Fund will continue to be evaluated and any changes, if necessary, will be made.

Overall, this Fund decreased \$93,524 from the FY20 Adopted Budget.

### REVENUES

Revenue for the Fund includes Fund Balance. Additionally, 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.

## 510-FLEET MAINTENANCE INTERNAL SERVICE FUND

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	2,444,252	2,617,590	2,617,590	1,577,643	2,688,560	70,970
Miscellaneous Revenues	20,237	0	0	3,208	0	0
Transfers In	179,164	49,783	49,783	37,337	0	-49,783
Other Sources	0	123,284	123,284	123,284	0	-123,284
Fund Balance	0	181,960	120,971	0	201,118	19,158
<b>Total</b>	<b><u>2,643,653</u></b>	<b><u>2,972,617</u></b>	<b><u>2,911,628</u></b>	<b><u>1,741,472</u></b>	<b><u>2,889,678</u></b>	<b><u>-82,939</u></b>
<b>Expenditures</b>						
Personal Services	1,189,211	1,279,582	1,279,582	946,801	1,293,450	13,868
Operating Expenses	1,378,682	1,400,599	1,331,427	1,011,154	1,252,531	-148,068
Capital Outlay	0	263,749	263,749	139,460	0	-263,749
Debt Service	0	14,312	14,312	0	23,117	8,805
Transfers Out	35,287	14,375	22,558	14,873	309,021	294,646
Reserves - Debt	0	0	0	0	11,559	11,559
<b>Total</b>	<b><u>2,603,180</u></b>	<b><u>2,972,617</u></b>	<b><u>2,911,628</u></b>	<b><u>2,112,289</u></b>	<b><u>2,889,678</u></b>	<b><u>-82,939</u></b>

### 510-FLEET MAINTENANCE INTERNAL SERVICE FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	706,506	848,343	848,343	573,045	847,007	-1,336
5120002 - Disaster Relief	409	0	0	1,739	0	0
5130001 - Vacancy Factor	0	-15,405	-15,405	0	-15,382	23
5140000 - Overtime	27,007	31,955	31,955	18,688	31,955	0
5160000 - Compensated Annual Leave	64,934	0	0	31,868	0	0
5160010 - Compensated Ann Leave Payoff	1,923	0	0	192	0	0
5160020 - Compensated Admin Leave	2,210	0	0	1,221	0	0
5170000 - Compensated Sick Leave	51,453	0	0	20,283	0	0
5210000 - Fica Taxes	48,532	67,347	67,347	46,810	67,244	-103
5220000 - Retirement Contributions	53,241	74,560	74,560	54,804	87,893	13,333
5221000 - Opeb Gasb 45	4,320	0	0	0	0	0
5230000 - Health Insurance	193,612	239,446	239,446	173,884	243,333	3,887
5231000 - Life Insurance	836	829	829	608	886	57
5232000 - Dental Insurance	4,086	4,750	4,750	3,457	4,947	197
5233000 - Lt Disability Insurance	1,214	1,452	1,452	984	1,408	-44
5233100 - St Disability Insurance	2,197	1,936	1,936	1,782	2,542	606
5240000 - Workers' Compensation	26,729	24,369	24,369	17,437	21,617	-2,752
<b>Personal Services:</b>	<b>\$1,189,211</b>	<b>\$1,279,582</b>	<b>\$1,279,582</b>	<b>\$946,801</b>	<b>\$1,293,450</b>	<b>\$13,868</b>
<b>Operating Expenses:</b>						
5314000 - Medical Svcs	0	1,000	1,000	0	1,000	0
5340000 - Other Contractual Services	8,125	7,854	7,854	4,887	7,944	90
5400000 - Travel And Per Diem	1,283	3,300	3,300	1,152	3,300	0
5410000 - Communications	2,989	3,105	3,105	2,506	4,155	1,050
5420000 - Freight & Postage Services	58	550	550	0	550	0
5430000 - Utility Services	8,330	10,125	10,125	5,400	10,125	0
5440000 - Rentals And Leases	1,327	2,000	2,000	447	135	-1,865
5450000 - Insurance	22,441	16,599	16,599	16,599	14,834	-1,765
5460000 - Repair & Maintenance Svcs	7,784	21,950	21,950	4,791	23,800	1,850
5462000 - Rep & Maint-automotive	1,206,911	1,112,896	1,043,724	895,201	955,653	-157,243
5462999 - Rep & Maint-Auto Contra Acct	-23,544	0	0	-7,850	0	0
5490501 - OH-Workers' Compensation	6,228	4,446	4,446	4,446	4,446	0
5490502 - OH-Property & Liability Insuranc	4,331	2,963	2,963	2,963	2,963	0
5490503 - OH-Dental Insurance	931	1,159	1,159	1,159	1,159	0
5490504 - OH-Health Insurance	4,397	4,307	4,307	4,307	4,307	0
5490505 - OH-Life/AD&D, STD, LTD	1,006	952	952	952	952	0
5490511 - OH-Fleet Fuel	0	11,700	11,700	11,700	11,700	0
5511000 - Office Supplies	0	250	250	40	250	0
5520000 - Operating Supplies	3,272	7,587	7,587	4,780	8,492	905
5521000 - Gas & Oil	27,474	71,881	71,881	24,404	71,881	0
5524000 - Oper Supp-miscellaneous	1,967	2,250	2,250	1,535	2,700	450
5524500 - Cleaning Supplies	1,762	2,500	2,500	1,394	2,500	0
5525000 - Tools	6,078	4,250	4,250	686	4,250	0
5525500 - Allowance	2,635	3,500	3,500	2,819	3,500	0
5540000 - Books,pubs,subs & Membership	2,157	4,060	4,060	5,588	4,060	0
5550000 - Training	5,458	16,540	16,540	21,250	25,000	8,460
5590000 - Depreciation	75,282	82,875	82,875	0	82,875	0
<b>Operating Expenses:</b>	<b>\$1,378,682</b>	<b>\$1,400,599</b>	<b>\$1,331,427</b>	<b>\$1,011,154</b>	<b>\$1,252,531</b>	<b>-\$148,068</b>

**510-FLEET MAINTENANCE INTERNAL SERVICE FUND**

<b>Expenditure Categories:</b>	<b>FY19 Actuals:</b>	<b>FY20 Adopted:</b>	<b>FY20 Revised:</b>	<b>FY20 YTD:</b>	<b>FY21 Recommended:</b>	<b>FY21 Recommended minus FY20 Adopted:</b>
<b>EXPENDITURES:</b>						
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	18,000	18,000	17,585	0	-18,000
5640020 - Computer Hardware, Capital	0	2,465	2,465	2,070	0	-2,465
5650000 - Construction In Progress	0	243,284	243,284	119,805	0	-243,284
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$263,749</b>	<b>\$263,749</b>	<b>\$139,460</b>	<b>\$0</b>	<b>-\$263,749</b>
<b>Debt Service:</b>						
5710000 - Principal	0	10,850	10,850	0	21,283	10,433
5720000 - Interest	0	3,462	3,462	0	1,834	-1,628
<b>Debt Service:</b>	<b>\$0</b>	<b>\$14,312</b>	<b>\$14,312</b>	<b>\$0</b>	<b>\$23,117</b>	<b>\$8,805</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	294,374	294,374
5910102 - Tran Out-transportation Trust	6,506	0	0	0	0	0
5910134 - Tran Out - Fire	13,984	0	0	0	0	0
5910158 - Tran Out-intergov Radio Commu	14,001	14,375	14,375	10,781	14,647	272
5910401 - Tran Out-solid Waste	796	0	0	0	0	0
5910502 - Tran Out - Prop & Casualty	0	0	8,183	4,092	0	0
<b>Transfers Out:</b>	<b>\$35,287</b>	<b>\$14,375</b>	<b>\$22,558</b>	<b>\$14,873</b>	<b>\$309,021</b>	<b>\$294,646</b>
<b>Reserves - Debt:</b>						
5990032 - Res For Debt - Future Payment	0	0	0	0	11,559	11,559
<b>Reserves - Debt:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$11,559</b>	<b>\$11,559</b>
<b>TOTAL EXPENDITURES:</b>	<b>\$2,603,180</b>	<b>\$2,972,617</b>	<b>\$2,911,628</b>	<b>\$2,112,289</b>	<b>\$2,889,678</b>	<b>-\$82,939</b>

## FUND 511 – FLEET FUEL INTERNAL SERVICE FUND

### TRENDS & ISSUES

This Fund was established in FY19 to capture the costs associated with the purchase of fuel by County departments.

This Fund supports 1.05 FTEs which remains unchanged from the FY20 Adopted Budget. Personal Services increased \$1,027 from the FY20 Adopted Budget due to the following:

- Workers' Compensation and Retirement Contributions were adjusted based on rates set by the State
- Health and Dental Insurances increased as a result of rate increases for FY21; however those costs, as well as other ancillary insurance accounts will be updated after Open Enrollment

Operating increased \$387,815 from the FY20 Adopted Budget primarily due to increases in Gas & Oil expenses.

Capital Outlay includes funding for \$73,000 for Fire Station 42 DEF Dispenser and monitoring upgrade, \$73,000 for Fire Station 55 DEF Dispenser and monitoring upgrade and \$8,000 for Fuel Services Truck bed swap to service bed. 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.

Transfers Out includes a transfer to the Intergovernmental Radio Fund for shared costs of the 800 MHz radio system and a transfer to the General Fund for the Cost Allocation.

Overall, this Fund increased \$158,526 from the FY20 Adopted Budget.

### REVENUES

The Fleet Fuel Internal Service Fund accounts for cost associated with the purchase of fuel by County Departments. This Fund is supported by Fund Balance as well as 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. Transfers In reflects funding from the Countywide Fire Fund (134) to support capital projects.

**511-FLEET FUEL INTERNAL SERVICE FUND**

	FY19 Actuals	FY20 Adopted Budget	FY20 Revised Budget	FY20 YTD	FY21 Recommended Budget	FY21 Recommended minus FY20 Adopted
<b>Revenues</b>						
Charges For Services	1,195,699	1,797,760	1,797,760	1,027,505	1,820,088	22,328
Miscellaneous Revenues	32	0	0	7,425	0	0
Transfers In	234,780	192,000	192,000	144,000	166,440	-25,560
Fund Balance	0	446,999	381,978	0	608,757	161,758
<b>Total</b>	<b>1,430,511</b>	<b>2,436,759</b>	<b>2,371,738</b>	<b>1,178,930</b>	<b>2,595,285</b>	<b>158,526</b>
<b>Expenditures</b>						
Personal Services	48,465	77,155	77,155	45,236	78,182	1,027
Operating Expenses	1,249,578	1,885,294	1,823,037	696,145	2,273,109	387,815
Capital Outlay	0	471,435	468,496	52,150	154,000	-317,435
Transfers Out	2,800	2,875	3,050	2,244	89,994	87,119
<b>Total</b>	<b>1,300,843</b>	<b>2,436,759</b>	<b>2,371,738</b>	<b>795,775</b>	<b>2,595,285</b>	<b>158,526</b>

### 511-FLEET FUEL INTERNAL SERVICE FUND

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
<b>Personal Services:</b>						
5120000 - Regular Salaries And Wages	32,579	55,888	55,888	29,921	55,887	-1
5120002 - Disaster Relief	79	0	0	0	0	0
5130001 - Vacancy Factor	0	-1,013	-1,013	0	-1,013	0
5140000 - Overtime	156	2,000	2,000	225	2,000	0
5160000 - Compensated Annual Leave	1,713	0	0	1,173	0	0
5160020 - Compensated Admin Leave	317	0	0	326	0	0
5170000 - Compensated Sick Leave	2,120	0	0	1,467	0	0
5210000 - Fica Taxes	2,040	4,429	4,429	2,908	4,428	-1
5220000 - Retirement Contributions	2,265	4,903	4,903	2,805	5,788	885
5221000 - Opeb Gasb 45	199	0	0	0	0	0
5230000 - Health Insurance	5,358	8,915	8,915	5,179	9,141	226
5231000 - Life Insurance	43	55	55	34	58	3
5232000 - Dental Insurance	58	63	63	49	66	3
5233000 - Lt Disability Insurance	62	95	95	54	92	-3
5233100 - St Disability Insurance	112	127	127	98	167	40
5240000 - Workers' Compensation	1,365	1,693	1,693	998	1,568	-125
<b>Personal Services:</b>	<b>\$48,465</b>	<b>\$77,155</b>	<b>\$77,155</b>	<b>\$45,236</b>	<b>\$78,182</b>	<b>\$1,027</b>
<b>Operating Expenses:</b>						
5340000 - Other Contractual Services	511	571	571	374	589	18
5410000 - Communications	1,252	2,360	2,360	338	2,360	0
5430000 - Utility Services	1,478	2,025	2,025	1,080	2,025	0
5450000 - Insurance	250	355	355	355	221	-134
5460000 - Repair & Maintenance Svcs	104,616	75,062	75,062	37,040	75,422	360
5462000 - Rep & Maint-automotive	735	1,000	1,000	567	1,000	0
5490501 - OH-Workers' Compensation	262	269	269	269	269	0
5490502 - OH-Property & Liability Insuranc	48	63	63	63	63	0
5490503 - OH-Dental Insurance	39	70	70	70	70	0
5490504 - OH-Health Insurance	185	262	262	262	262	0
5490505 - OH-Life/AD&D, STD, LTD	39	106	106	106	106	0
5520000 - Operating Supplies	196	125	125	0	125	0
5521000 - Gas & Oil	1,081,939	1,754,771	1,692,514	656,744	2,142,192	387,421
5521999 - Gas & Oil Contra Acct	-2,288	0	0	-2,299	0	0
5524000 - Oper Supp-miscellaneous	0	500	500	56	500	0
5525000 - Tools	243	250	250	0	250	0
5540000 - Books,pubs,subs & Membership	1,677	1,730	1,730	1,120	1,730	0
5541000 - Registration Fees	775	1,450	1,450	0	1,600	150
5590000 - Depreciation	57,621	44,325	44,325	0	44,325	0
<b>Operating Expenses:</b>	<b>\$1,249,578</b>	<b>\$1,885,294</b>	<b>\$1,823,037</b>	<b>\$696,145</b>	<b>\$2,273,109</b>	<b>\$387,815</b>
<b>Capital Outlay:</b>						
5640000 - Machinery & Equipment	0	46,500	46,500	40,875	8,000	-38,500
5650000 - Construction In Progress	0	424,935	421,996	11,275	146,000	-278,935
<b>Capital Outlay:</b>	<b>\$0</b>	<b>\$471,435</b>	<b>\$468,496</b>	<b>\$52,150</b>	<b>\$154,000</b>	<b>-\$317,435</b>
<b>Transfers Out:</b>						
5910001 - Tran Out-general Fund	0	0	0	0	87,064	87,064
5910158 - Tran Out-intergov Radio Commu	2,800	2,875	2,875	2,156	2,930	55
5910502 - Tran Out - Prop & Casualty	0	0	175	88	0	0



**511-FLEET FUEL INTERNAL SERVICE FUND**

Expenditure Categories:	FY19 Actuals:	FY20 Adopted:	FY20 Revised:	FY20 YTD:	FY21 Recommended:	FY21 Recommended minus FY20 Adopted:
<b>EXPENDITURES:</b>						
Transfers Out:	\$2,800	\$2,875	\$3,050	\$2,244	\$89,994	\$87,119
<b>TOTAL EXPENDITURES:</b>	\$1,300,843	\$2,436,759	\$2,371,738	\$795,775	\$2,595,285	\$158,526